

SOUTH HARRISON TOWNSHIP ELEMENTARY SCHOOL DISTRICT

904 Mullica Hill Road
Harrisonville, NJ 08039
www.southharrison.k12.nj.us

2020-2021
BUDGET



“Committed to Excellence”

2020-2021 Budget

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Introductory Section

2020-2021 Budget

Executive Summary

The South Harrison Township Elementary School District (hereinafter, the “District”) is pleased to present this document to provide a comprehensive look at the District’s budgeting philosophy and practices to create the annual spending plan for the fiscal year July 1, 2020 through June 30, 2021.

The budget is the annual financial blueprint for the effectuation of the educational plan for the District; its preparation is, therefore, one of the most important functions performed by District administration in consultation with the Board of Education. The budget is designed to carry out that plan in a thorough and efficient manner, to maintain school district facilities, and to honor its continuing obligations.

The budget was prepared in accordance with Board policy having elicited input from various stakeholders, including the Board of Education, district level administration, school administration, faculty, and staff. The budget is presented in four sections: Introductory, Organizational, Financial and Informational. The introductory section includes an executive summary that presents highlights of the accompanying detail located in each of the other three sections. The organizational section provides an explanation of the District’s organization, an overview of the educational program, significant budgetary and financial challenges and describes the budget development process. The financial section includes reports that begin at a very high level followed by progressive levels of detail. The reports consist of summaries of all funds and additional levels of program, function, and object level detail. The informational section of the budget document presents statistical information including an analysis of property tax rates and the impact on the average taxpayer, as well as student enrollment history and personnel resource allocations.

Strategic Plan

The South Harrison Township Elementary School District’s Board of Education entered into an agreement with the New Jersey School Board Association in the winter of 2018 to facilitate a new three-year [strategic plan](#). The goal of the Board of Education was to conduct a strategic planning process that defined the decisions and actions that will shape and guide the future direction of the district over the next several years. The planning process will include targeted and prioritized action steps to move the district forward. The Board of Education has also developed annual [board goals](#) in which the administration will assist in the successful obtainment of each goal.

Organizational Summary

The South Harrison Township Board of Education has worked outside the confines of traditional program planning in an effort to ensure that its small PK – Grade 6 elementary school provides appropriate, efficient and effective resources necessary to meet the needs of every student, faculty member and employee. As a result, South Harrison has become the consummate partner to a variety of stakeholders in its quest to provide an excellent educational program for every child. Through a combination of school choice election and shared administrative services, South Harrison has generated an efficient and effective means to deliver the thorough and efficient educational program every child rightfully deserves.

South Harrison generates approximately \$270,000 annually in school choice aid by participating in the State of New Jersey’s school choice program. Additionally, by partnering with the Kingsway Regional School District, South Harrison has reduced administrative costs, while improving service quality, program alignment and administrative direction. The savings generated through shared service continues to be redirected back to the classroom to support our instructional program.

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Financial Summary

The fiscal year 2021 operating budget (General Fund) totals \$5,280,153, an increase of \$2,499, or 0.05% from current year. The budget was developed with a 2%, or \$67,348 increase in the general fund tax levy. Overall state aid will decrease by \$87,537, and totals \$1,630,000 for fiscal year 2021. The special revenue fund totals \$135,000, a projected decrease of \$24,396 from current year. The debt service fund totals \$881,000, which equates to an increase of \$3,800 from FY20.

	<u>2019-20</u>	<u>2020-21</u>	<u>Variance</u>
Total Operating Budget	\$5,277,654	\$5,280,153	\$2,499
Total Special Revenue	159,396	135,000	(24,396)
Total Debt Service	877,200	881,000	3,800
Total Budget	\$6,314,250	\$6,296,153	(18,097)

Revenue Overview

The South Harrison Elementary School District's operating budget (General Fund) totals \$5,280,153 for FY21. The general fund is made up of four (4) main sources of revenue: (1) Fund Balance, or surplus; (2) State Aid; (3) Local Tax Levy; and (4) Other Miscellaneous sources (Tuition, facility use, interest, etc.).

	<u>2019-20</u>	<u>2020-21</u>	<u>% Inc/(Dec)</u>	<u>\$ Inc/(Dec)</u>
Fund Balance	\$123,961	\$191,392	54.4%	\$67,431
State Aid	1,717,537	1,630,000	(5.1%)	(87,537)
Tax Levy	3,367,413	3,434,761	2.0%	67,348
Miscellaneous	68,743	24,000	(65.1%)	(\$44,743)
Total Operating Budget	<u>\$5,277,654</u>	<u>\$5,280,153</u>	<u>0.05%</u>	<u>\$2,499</u>

Fund Balance. The FY21 operating budget utilizes \$191,392 of fund balance, or surplus. By law, school districts are able to maintain a maximum surplus balance of \$250,000 or 2% of the general fund budget for the prior year. Excess surplus is designated as revenue (Budgeted fund balance) in subsequent budgets.

State Aid. On February 25, 2020, Governor Murphy delivered his budget address to a joint session of the Legislature. Two days later, school districts throughout the State received their preliminary state aid figures for FY21. South Harrison's overall FY21 state aid will decrease \$87,537 from FY20. State aid totals \$1,630,000, inclusive of school choice aid of \$274,118.

Local Tax Levy. The FY21 general fund is supported by \$3,434,761 in local property taxes. This represents an increase of \$67,348, or 2%.

Tuition. The district is anticipating \$14,000 in tuition income for FY21. Tuition is assessed to students that participate in our three and four year old part-time pre-school programs.

Miscellaneous. The FY21 tentative budget includes estimated revenue of \$10,000 for interest on investments, facility rental and from other miscellaneous sources consistent with prior years.

Appropriation Highlights

The General Fund appropriations total \$5,280,153 in FY21. This represents an increase of under 1% from FY20.

Personnel

Due to the nature of our industry, nearly 60% of our operating budget consists of employee compensation and benefits. Total compensation totals \$2,285,973 for FY21, with another \$874,196 dedicated to

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employee benefits. Compensation takes up nearly 43% of our total operating budget while employee benefits total 17%. The budget includes a reduction to current staffing levels by 1.6 FTE for FY21.

Full Time Equivalent Positions	Actual		Current	Proposed	Variance
	FY18	FY19	FY20	FY21	FY19
Teachers	29.6	29.6	27.6	27.0	-0.6
Other Instruction	1.0	1.0	1.0	0.0	-1.0
Support Services	8.6	8.6	8.0	8.0	0.0
Administration	1.0	1.0	1.0	1.0	0.0
	40.2	40.2	37.6	36.0	-1.6

Employee Benefits

Employee benefits account for \$874,196 or seventeen percent (17%) of our tentative operating budget. Employee benefits are allocated between health insurance, social security contributions, employer portion of PERS retirement, unemployment, workmen's compensation insurance, tuition reimbursement, and the payment of unused sick leave time at retirement.

- **Health Insurance.** The district is a member of the School Health Insurance Fund. As such, our major medical plan premiums will increase by 4.5% for the period July 1 through June 30. Prescription premiums will decrease by 12%, and dental premiums will decrease by 9% due to positive loss ratio trends.

Instruction

Appropriations classified as instructional are defined as activities involving the interaction between teachers and students. Appropriations related to direct classroom instruction make up the largest portion of our tentative budget.

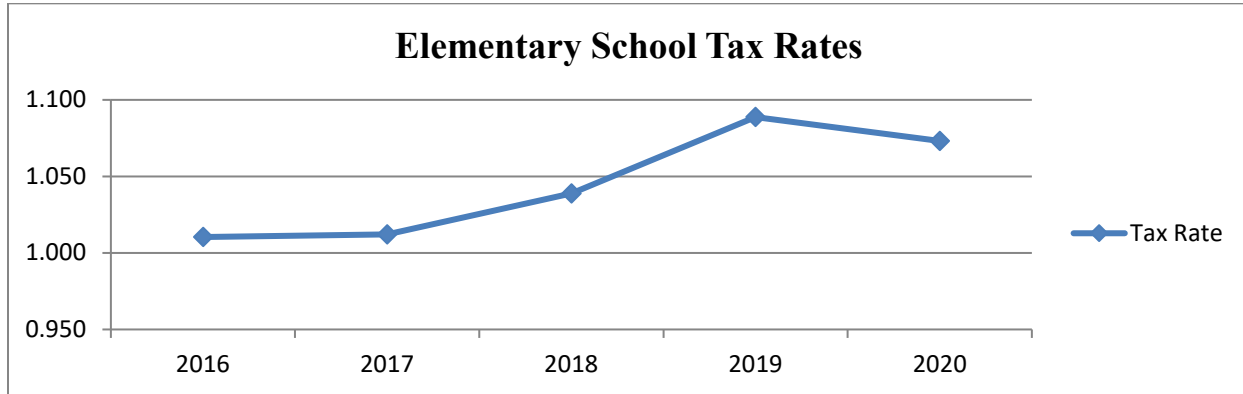
- **Textbooks.** The tentative budget includes an appropriation of \$49,080 for the purchase of textbooks. Textbooks will be purchased across several grade levels.
- **Instructional supplies.** The budget also includes an appropriation of \$77,032 for classroom supplies and instructional technology. Instructional supplies include the purchase of workbooks, technology, consumables and testing materials.

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Informational Summary

Tax Rate

The FY21 general fund is supported by \$3,434,761 in local property taxes. This represents an increase of \$67,348, or 2.0%. It is important to note that this increase does not include debt service, which will increase by an additional \$3,069. The total tax levy for 2020-21 totals \$4,146,121.



Enrollment

District enrollment will continue to decrease in the 2020-21 school year when compared to actual enrollment for the 2019-20 school year. Available school choice seats will increase to the district maximum of 26 students in September 2020. In total, the District projects an enrollment decrease of 4.9% to 312 Pre-School to 6th grade students for the 2020-21 school year.

	Current Enrollment 2019-20	Projected Enrollment 2020-21	Increase/ (Decrease)
PS-3	6	6	0
PS-4	12	6	-6
K	34	35	+1
1 st	51	34	-17
2 nd	39	51	+12
3 rd	48	39	-9
4 th	47	48	+1
5 th	46	47	+1
6 th	45	46	+1
District Total	328	312	-16
Resident Students	305	286	-19
Choice Students	23	26	+3

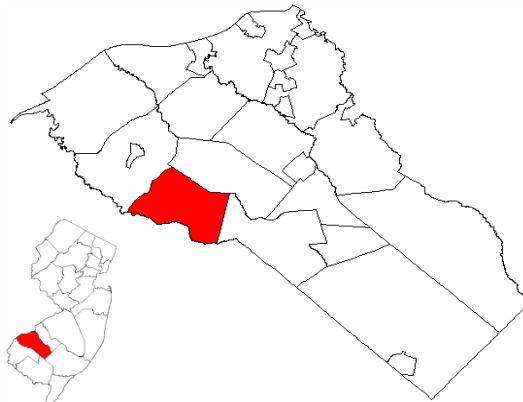
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Organizational Section

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School District Organization

The South Harrison Township Elementary School District is one of twenty-nine (29) public school districts within Gloucester County. The district serves students in pre-Kindergarten through sixth grade. For seventh through twelfth grades, South Harrison public school students are educated by the Kingsway Regional School District. An elected nine-member Board of Education (“Board”) serves as the policy making entity for the District. Geographically, the District is situated in a predominantly rural area, with nearly 3,200 people residing within its 16 square mile border. South Harrison is bordered by the townships of Woolwich, Harrison and Elk.



About South Harrison

The South Harrison Township Elementary School District continues to remain committed to providing students with programs that prepare them effectively for college and career readiness at an early age. The District provides a full range of educational services appropriate to grade levels pre-Kindergarten through sixth. In doing so, the District continues to prioritize a standard-based approach to educational programming that infuses the New Jersey Student Learning Standards (NJSLS) and other valuable life skills into its curriculum and programs.

Overview of Instructional Program

The South Harrison Elementary School District maintains a strong commitment to providing students a curriculum that is aligned to grade-level standards and challenges students to think critically while meeting the needs of diverse learners. This involves effective instructional planning, implementation, and assessment on the part of the teacher with the support of the district.

South Harrison's teachers are provided the opportunity to take an active part in curriculum development. Additionally, the district employs a standard curriculum revision cycle to help ensure all disciplines remain relevant. Well-designed curricula provides teachers with a framework to design powerful learning opportunities with the goal of improved learning outcomes and increased academic confidence.

The shared curriculum service with Kingsway Regional School District serves to provide a support for South Harrison's administration, teachers, and additional support staff with a focus on articulation of curriculum and its related resources. Standards-based curriculum, performance-based learning and assessment, and [G.R.E.A.T. Instruction](#) that supports students are the goals of this shared service.

Math (New Jersey Student Learning Standards)

Ongoing curriculum development to ensure up-to-date standards alignment will continue to be completed within teacher PLTs. Next year, SH will be adopting a 5-year Go Math program for K-5 as a result of a yearlong pilot with teachers this year. Big Ideas will be extended to a 4-year adoption to align with Kingsway Middle School. PD will also be delivered as we work to utilize this program together with shifts in pedagogy. Reflex math, Math in Practice, and math centers resources will continue to be used to supplement the curriculum and will be incorporated with the daily enrichment period. This will also include the purchasing of Chromebooks to deliver the interactive resources.

Science (New Jersey Student Learning Standards)

SH implements a locally developed science curriculum, which is aligned to the NJSLS. To deliver this curriculum in a manner that is true to the NJSLS, the district will be using STEMscopes in grades 3-6. Additionally, various resources will be purchased to supplement the daily science enrichment

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instructional period with a focus on STEM-based projects. The district will also be using Gizmos 3-6 to supplement instruction. PLTW will be incorporated within the Library/media time with students in grades K-2. This will also include the purchasing of Chromebooks to deliver the interactive resources.

English/Language Arts (New Jersey Student Learning Standards)

Ongoing curriculum development to ensure up-to-date standards alignment will continue to be completed within teacher PLTs. Next year, SH will continue to implement the following resources to support/enhance instruction in the classroom: Schoolwide Literacy Program, Lucy Calkins Writing Program, Newsela, Wilson-Fundations, MyPerspective (grade 6), classroom libraries (varied levels), Phonological Awareness resources (K-3), and Scholastic supplemental subscriptions. The district will continue to utilize the support of the reading coach who will assist teachers in the classroom in the use of Tier I instructional strategies as well as focus on ELA interventions for students.

Social Studies (New Jersey Student Learning Standards)

SH implements a locally developed Social Studies curriculum, which is aligned to the NJSLs. Next year, SH will continue to use Pearson's MyWorld Interactive Social Studies Social Studies program to supplement instruction and will begin to integrate into grade 3.

21st Century Life and Careers (New Jersey Student Learning Standards)

The 21st Century Life and Careers Skills addressed by the NJSLs are embedded throughout the curricula at SH. Additionally, through the integration of these skills into the curriculum, students will continue to be exposed to increased critical thinking skills, self-management, interpersonal communication, and consumer and life skills. Students are further exposed to these standards through structured enrichment cycles that occur within the daily schedule. The district's standards based report cards in grades K-4 reflect student growth on NJSLs 21st century life and careers.

Visual and Performing Arts (New Jersey Student Learning Standards)

SH implements a locally developed music and arts curricula, which is aligned to the NJSLs. Students at SH receive both music and art in grades K-6 throughout the year. Various supplemental resources, including but not limited to the following, will continue to be purchased: Play Music digital text, plank road music K-8, 3-pc recorders, and lap boards.

Comprehensive Health & P.E. (New Jersey Student Learning Standards)

SH implements a locally developed PE & Health curricula, which is aligned to the NJSLs. Students at SH receive 150 minutes of health and PE instruction in grades K-6 throughout the year. Next year, SH will continue to integrate Sanford Harmony to facilitate the delivery of SEL components to assist with supporting students' social and emotional health as per the PE & Health NJSLs. This resources extends into other classes as well.

World Language (New Jersey Student Learning Standards)

SH implements a locally developed music and arts curricula, which is aligned to the NJSLs. Next year, SH will continue to infuse a World Cultures program supported through the use of Middlebury Interactive Languages Program in grades K-6. This program not only infuses acquisition of the language as outlined in the NJSLs but also exposes students to various cultures.

Technology & Media Studies (New Jersey Student Learning Standards)

The Library/Media curricula is currently aligned to the NJSLs, and all students receive exposure to technology through a library/media elective K-6. The district will continue to purchase the PLTW Launch curriculum for K-2 and provide an after school STEM enrichment program to students in the upper grades. Keyboarding without Tears is also infused in grades K-2. Additionally, as we continue to work to integrate technology effectively and through a blended approach to instruction, there continues to

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be a focus on technology integration into all curricula and instruction through the use of the SAMR method. We believe this helps to reinforce the NJSL technology standards effectively and in a responsible manner.

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Financial Section

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Basis of Accounting

Fund Accounting

The accounts of the South Harrison Township Elementary School District are maintained in accordance with the principles of fund accounting to ensure observance of limitations and restrictions on the resources available. The principles of fund accounting require that resources be classified for accounting and reporting purposes into funds or account groups in accordance with activities or objectives specified for the resources. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The annual budget consists of governmental funds that are grouped into the following four (4) fund types:

General Fund. (10) The general fund is the main operating fund of the South Harrison Township Elementary School District and is used to account for financial resources except those required to be accounted for in another fund. Expenditures included here would be regular program instruction costs and the administrative and other support services costs related to the District's daily operations.

As required by the New Jersey Department of Education, the South Harrison Township Elementary School District includes budgeted capital outlay in this fund. Generally accepted accounting principles (GAAP) as they pertain to governmental entities state that general fund resources may be used to directly finance capital outlays for long-lived improvements as long as the resources in such cases are derived exclusively from unrestricted revenues. Expenditures are those that result in the acquisition of or additions to fixed assets for land, existing buildings, improvements of grounds, construction of buildings, additions to or remodeling of buildings and the purchase of built-in equipment.

Special Revenue Fund. (20) The special revenue fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. An example of special revenue funds would include federal grants-in-aid such as the Every Student Succeeds Act (ESSA).

Capital Projects Fund. (30) Accounts for resources used to acquire or construct major capital facilities. The source of revenue in this fund would be the sale of bonds, grants, or transfer from a capital reserve account. Separate accounting is used for each capital project within the capital projects fund.

Debt Service Fund. (40) Accounts for the accumulation of resources for, and the payment of, long-term debt including principal and interest on bonds issued to finance major property acquisition and construction.

Minimum Chart of Accounts

Used in its entirety, the chart of accounts classification structure can generate a variety of detailed data (particularly the expenditure classifications). The financial section of this document is presented in accordance with the NJ DOE account classification structure and consists of the following:

<u>Fund</u>	<u>Program</u>	<u>Function</u>	<u>Object</u>
xx	xxx	xxx	xxx

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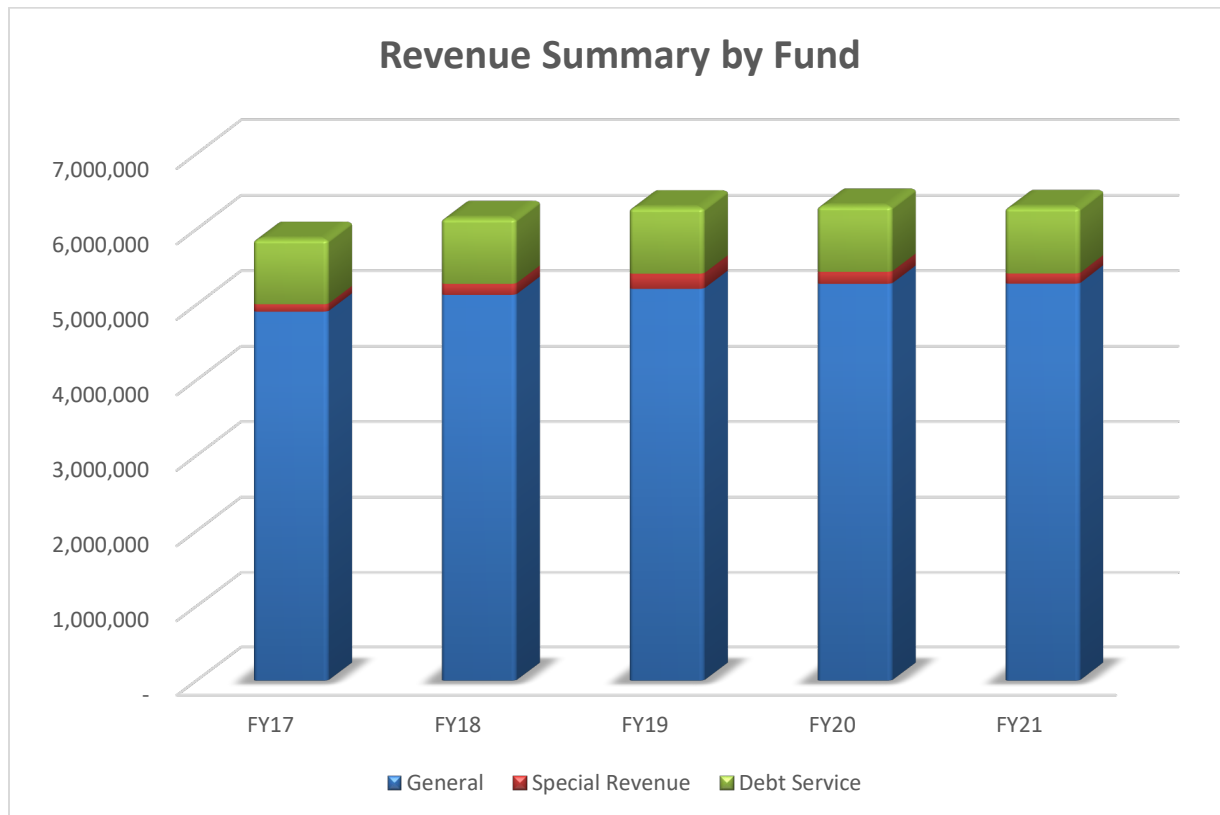
A fund is a fiscal and accounting entity with a self-balancing set of accounts regarding cash and other financial resources. It also contains all related liabilities and residual equities or balances, or changes therein. Funds are established to carry on specific activities or attain certain objectives of a school district according to legislation, regulations, or other restrictions. Programs are activities and procedures designed to accomplish an objective or set of objects. The function describes the activity for which a service or material object is required. Functions consist of activities, which have the same general objectives. The object is the service or commodity purchased. The uniform minimum chart of accounts is located in the index.

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Revenue Summary by Fund

Fund Summary	Actual			Revised FY20	Proposed FY21
	FY17	FY18	FY19		
General	4,909,206	5,131,413	5,210,864	5,277,654	5,280,153
Special Revenue	98,040	146,892	201,878	159,396	135,000
Debt Service	866,650	872,550	877,950	877,200	881,000
	5,873,896	6,150,855	6,290,692	6,314,250	6,296,153

The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.



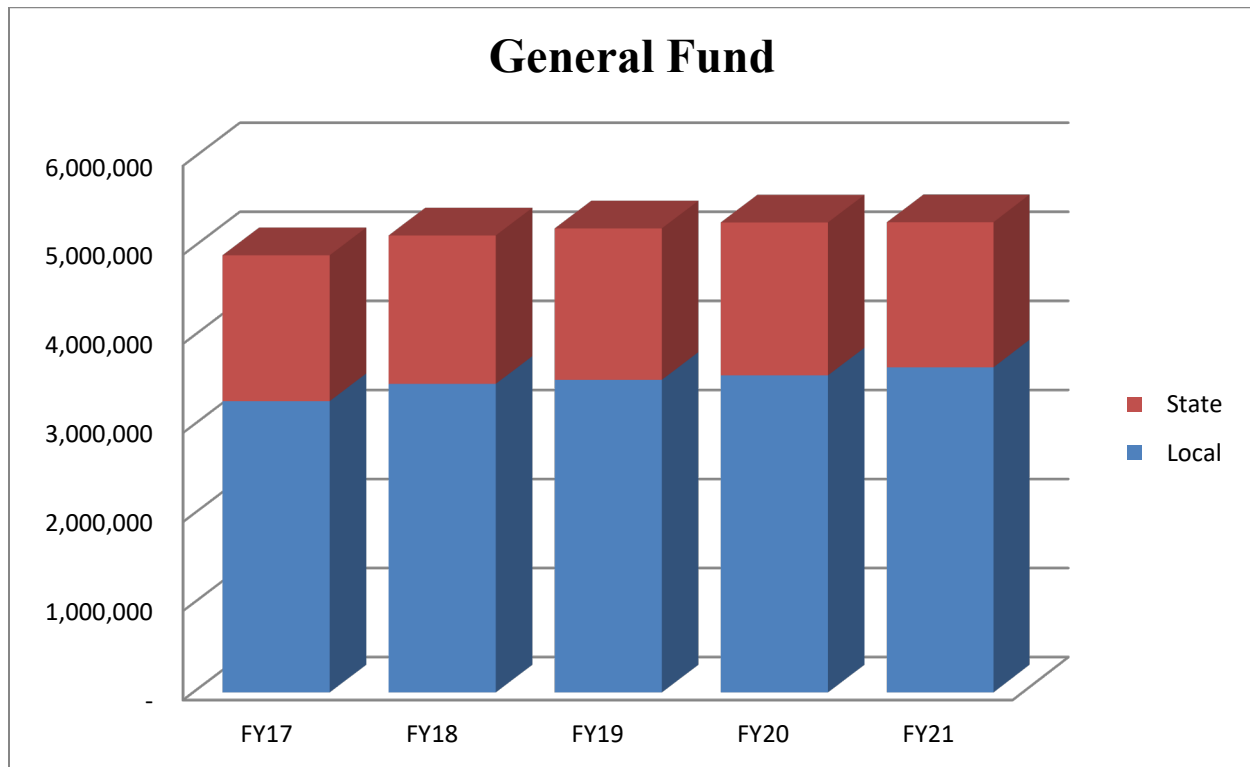
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Sources of Revenue by Fund

General Fund (10)

	Actual			Revised	Proposed
	FY17	FY18	FY19	FY20	FY21
Local	3,270,919	3,464,825	3,510,396	3,560,117	3,650,153
State	1,638,287	1,666,588	1,700,468	1,717,537	1,630,000
Total	4,909,206	5,131,413	5,210,864	5,277,654	5,280,153

The South Harrison Township Elementary School District's general fund (operating budget) totals \$5,280,153 for FY21. The general fund is made up of five main sources of revenue: (1) Fund Balance, or surplus; (2) State Aid; (3) Local Tax Levy; (4) Tuition; and (5) Other Miscellaneous sources (Facility rental, interest, etc.).

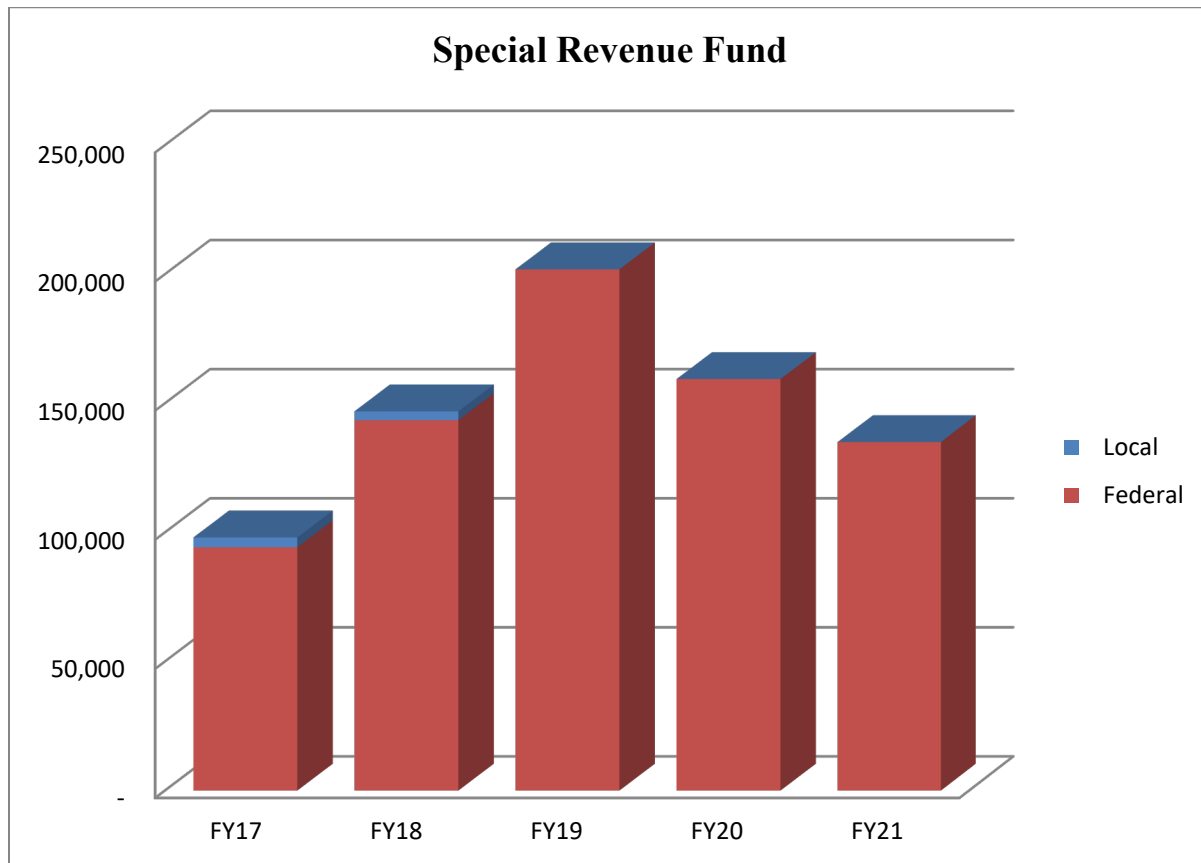


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Special Revenue Fund (20)

	Actual			Revised	Proposed
	FY17	FY18	FY19	FY20	FY21
Local	3,808	3,427	-	-	-
Federal	94,232	143,465	201,878	159,396	135,000
Total	98,040	146,892	201,878	159,396	135,000

The special revenue fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. An example of special revenue funds would include federal grants-in-aid such as the Every Student Succeeds Act (ESSA).

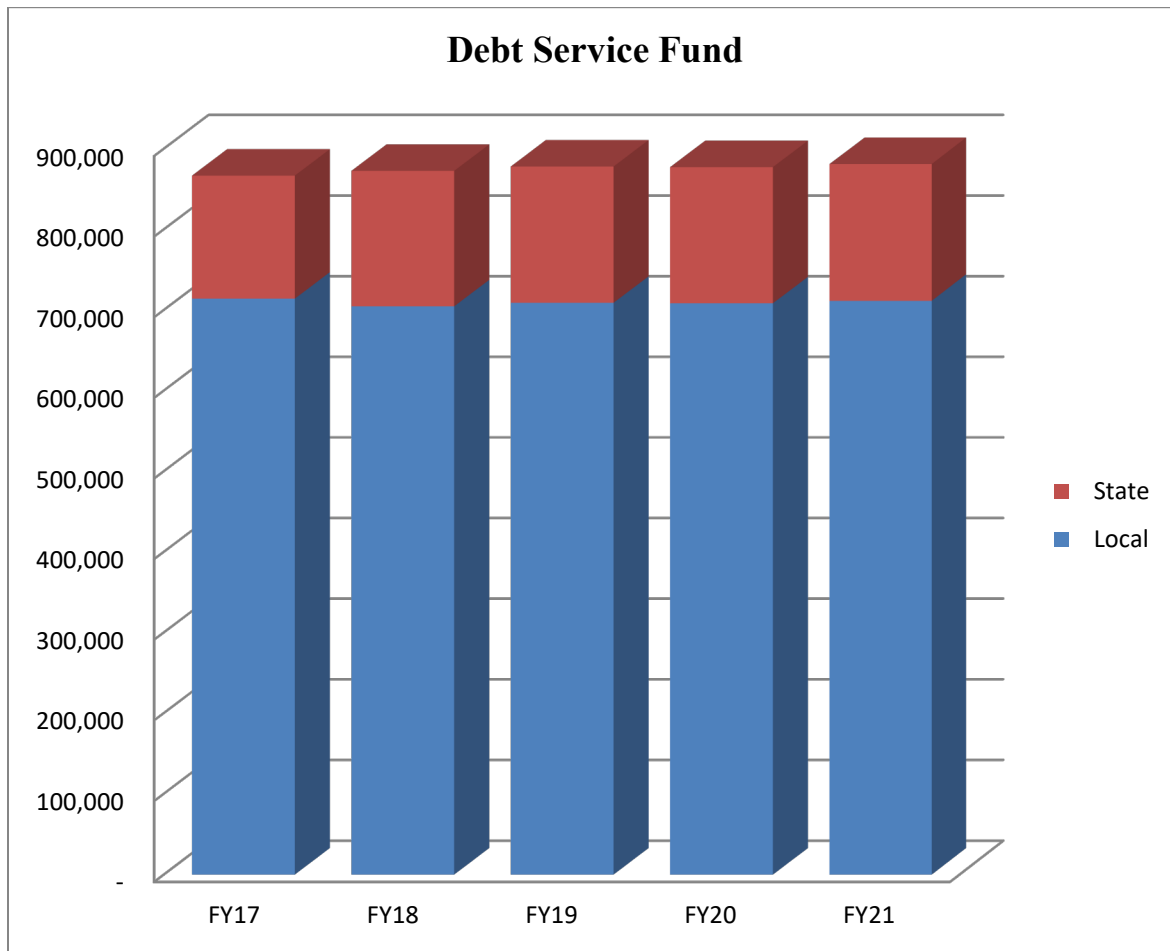


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Debt Service Fund (40)

	Actual			Revised	Proposed
	FY17	FY18	FY19	FY20	FY21
Local	714,049	704,536	708,896	708,291	711,360
State	152,601	168,014	169,054	168,909	169,640
Total	866,650	872,550	877,950	877,200	881,000

Accounts for the accumulation of resources for, and the payment of, long-term debt including principal and interest on bonds issued to finance major property acquisition and construction.



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Revenue Detail by Source

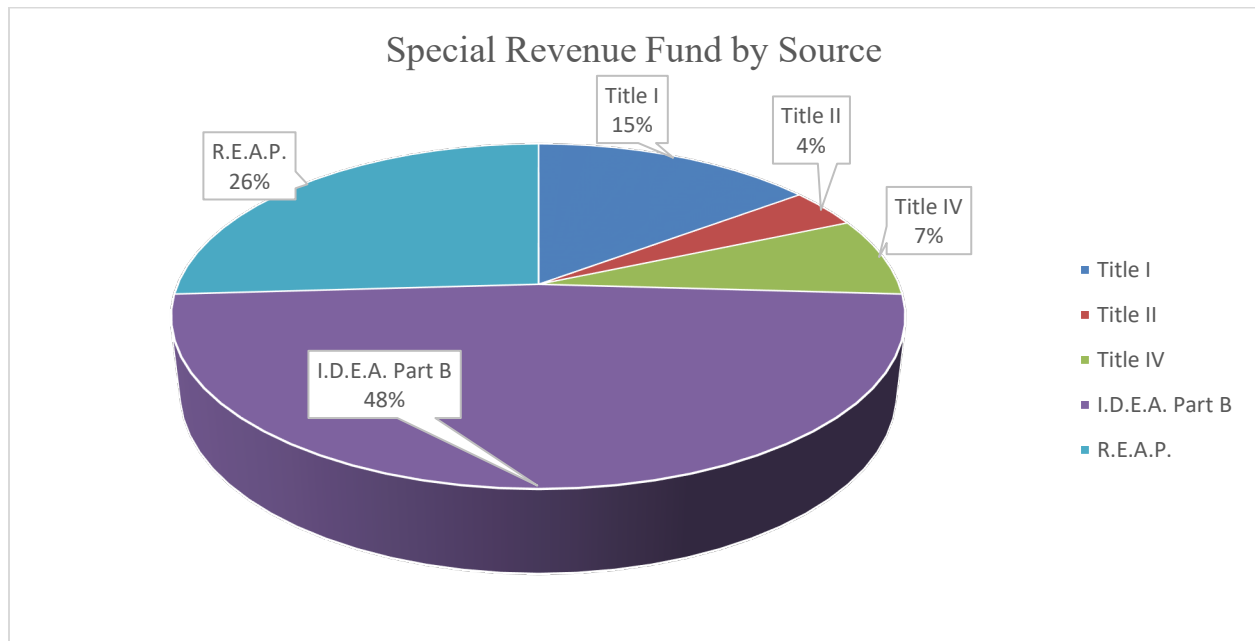
General Fund (10)

	Actual			Revised	Proposed
	FY17	FY18	FY19	FY20	FY21
Local Sources					
Local Tax Levy	3,116,783	3,209,771	3,393,966	3,367,413	3,434,761
Tuition	28,922	28,726	16,600	14,000	14,000
Miscellaneous	15,753	22,565	48,121	10,000	10,000
Total Local Sources	3,161,458	3,261,062	3,458,687	3,391,413	3,458,761
State Sources					
Transportation Aid	35,253	35,253	148,365	140,825	140,825
School Choice Aid	257,877	257,877	222,822	247,431	274,118
Special Education Aid	210,863	210,863	302,902	302,902	302,902
Equalization Aid	898,191	921,710	992,141	992,141	877,917
Security Aid	26,269	26,269	34,238	34,238	34,238
Under Adequacy Aid	6,832	6,832	-	-	-
Supplemental Enrollment Growth Aid	149,760	149,760	-	-	-
Adjustment Aid	38,204	38,204	-	-	-
PARCC Readiness Aid	3,690	3,690	-	-	-
Per Pupil Growth Aid	3,690	3,690	-	-	-
Professional Learning Community Aid	3,830	3,830	-	-	-
Other State Aids	3,828	8,610	-	-	-
Total State Sources	1,638,287	1,666,588	1,700,468	1,717,537	1,630,000
Budgeted Fund Balance	-	-	-	123,961	191,392
Withdraw from Capital Reserve	-	-	-	-	-
Transfers from Other Funds	5	-	118,469	-	-
Adjustment for Prior Year Encumbrances	-	-	-	44,743	-
Actual Revenues (Over)/Under Expenditures	109,456	203,763	(66,760)	-	-
Total General Fund	4,909,206	5,131,413	5,210,864	5,277,654	5,280,153

2020-2021 Budget

Special Revenue Fund (20)

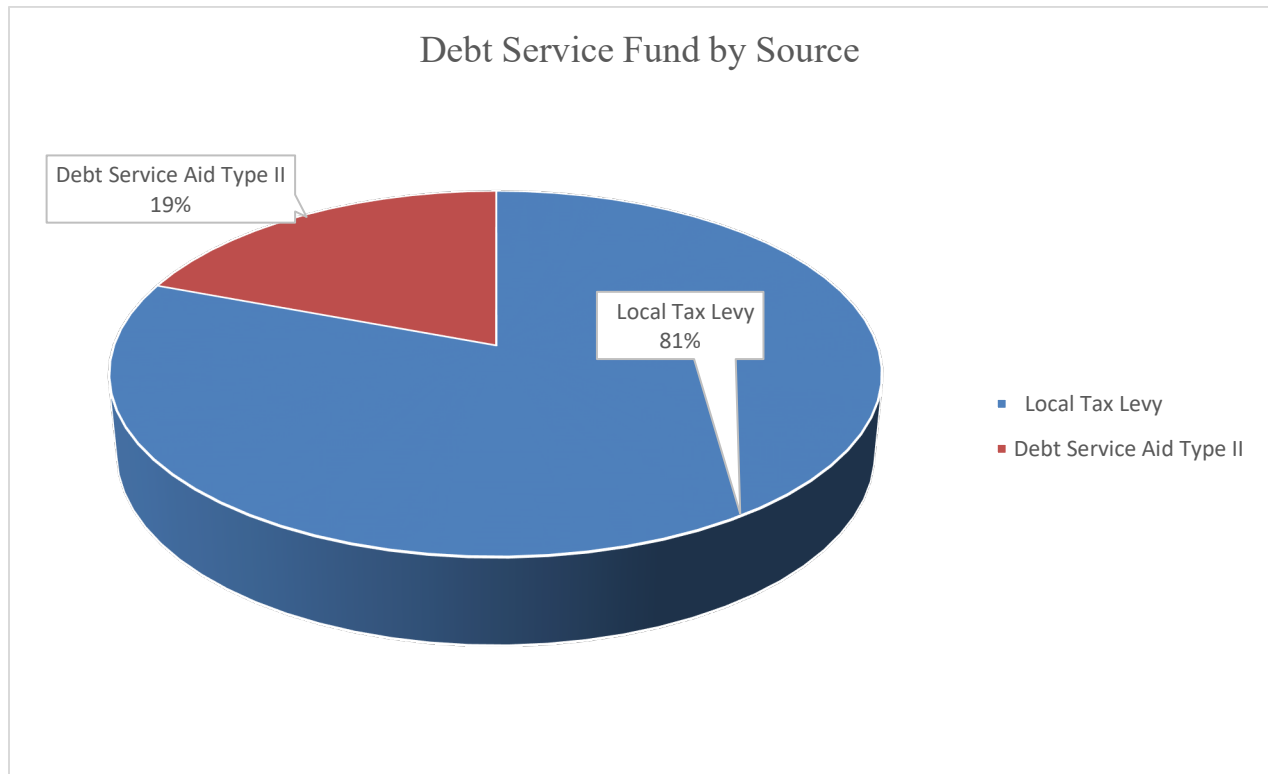
	Actual			Revised	Proposed
	FY17	FY18	FY19	FY20	FY21
Local Sources					
Miscellaneous	3,808	3,427	-	-	-
Total Local Sources	3,808	3,427	-	-	-
Federal Sources					
Title I	18,749	18,635	32,516	28,731	20,000
Title II	5,715	6,045	2,572	11,971	5,000
Title III	-	-	-	-	-
Title IV	-	9,820	5,884	14,296	10,000
I.D.E.A. Part B	69,768	69,304	67,809	68,112	65,000
Other	-	39,661	93,097	36,286	35,000
Total Federal Sources	94,232	143,465	201,878	159,396	135,000
Total Special Revenue Fund	98,040	146,892	201,878	159,396	135,000



2020-2021 Budget

Debt Service Fund (40)

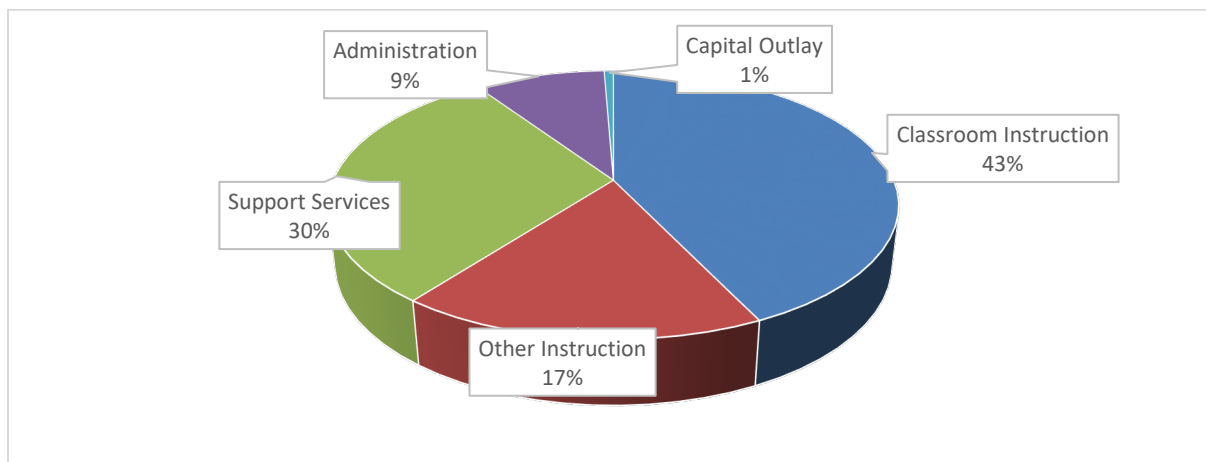
	Actual			Revised FY20	Proposed FY21
	FY17	FY18	FY19		
Local Sources					
Local Tax Levy	705,764	630,394	708,896	708,291	711,360
Miscellaneous	-	-	-	-	-
Budgeted Fund Balance	-	-	-	-	-
Total Local Sources	705,764	630,394	708,896	708,291	711,360
State Sources					
Debt Service Aid Type II	152,601	168,014	169,054	168,909	169,640
Total State Sources	152,601	168,014	169,054	168,909	169,640
Actual Revenues (Over)/Under Expenditures	8,285	74,142	-	-	-
Total Debt Service Fund	866,650	872,550	877,950	877,200	881,000



2020-2021 Budget

General Fund Appropriations – Program/Function

	Actual			Revised	Proposed
	FY17	FY18	FY19	FY20	FY21
Regular Programs	1,892,974	2,022,534	1,888,356	1,922,520	1,921,381
Special Education - Pre-School Disabilities - Part Time	63,190	270	-	-	-
Special Education - Resource Room/Resource Center	286,754	311,900	328,439	336,980	290,000
Special Education - Home Instruction	1,020	3,287	1,792	2,500	1,000
Basic Skills/Remedial	43,205	-	-	-	-
School-Sponsored Extra Curricular Activities	15,538	14,879	13,184	13,710	17,252
Undistributed Instruction - Tuition	84,780	68,385	94,014	25,980	-
Attendance	7,107	7,329	7,535	11,396	12,000
Health Services	71,008	69,471	72,684	81,471	83,425
Speech/OT/PT and Related Services	145,442	134,742	153,917	160,965	160,465
Extraordinary Services	18,917	49,119	35,692	30,700	83,500
Guidance	31,748	17,567	22,206	24,779	25,700
Child Study Team	157,402	174,939	166,439	192,888	197,850
Improvement of Instruction Services	66,766	67,139	72,332	74,440	61,365
Educational Media Services/Library	38,339	77,040	79,448	82,049	73,994
Instructional Staff Training Services	4,935	2,474	3,123	9,308	8,350
General Administration	109,322	87,501	143,620	135,315	107,500
School Administration	144,584	156,118	157,777	163,461	162,950
Central Services	110,814	112,544	106,187	106,036	122,206
Administrative Information Technology	55,647	40,505	47,718	60,295	64,995
Required Maintenance for School Facilities	140,361	233,905	144,178	134,054	136,765
Custodial Services	340,718	322,442	333,017	367,840	365,750
Care and Upkeep of Grounds	15,218	22,968	19,868	41,250	35,000
Security	-	-	-	-	4,000
Student Transportation Services	321,299	368,787	368,586	378,800	349,306
Personal Services - Unallocated Employee Benefits	733,985	757,435	842,870	802,931	874,197
Equipment	-	-	97,421	-	-
Interest Deposit to Capital Reserve	-	-	-	10	100
Facilities Acquisition and Construction Services	8,133	8,133	10,461	32,965	28,133
Transfer of Funds to Charter School	-	-	-	85,011	92,969
	4,909,206	5,131,413	5,210,864	5,277,654	5,280,153



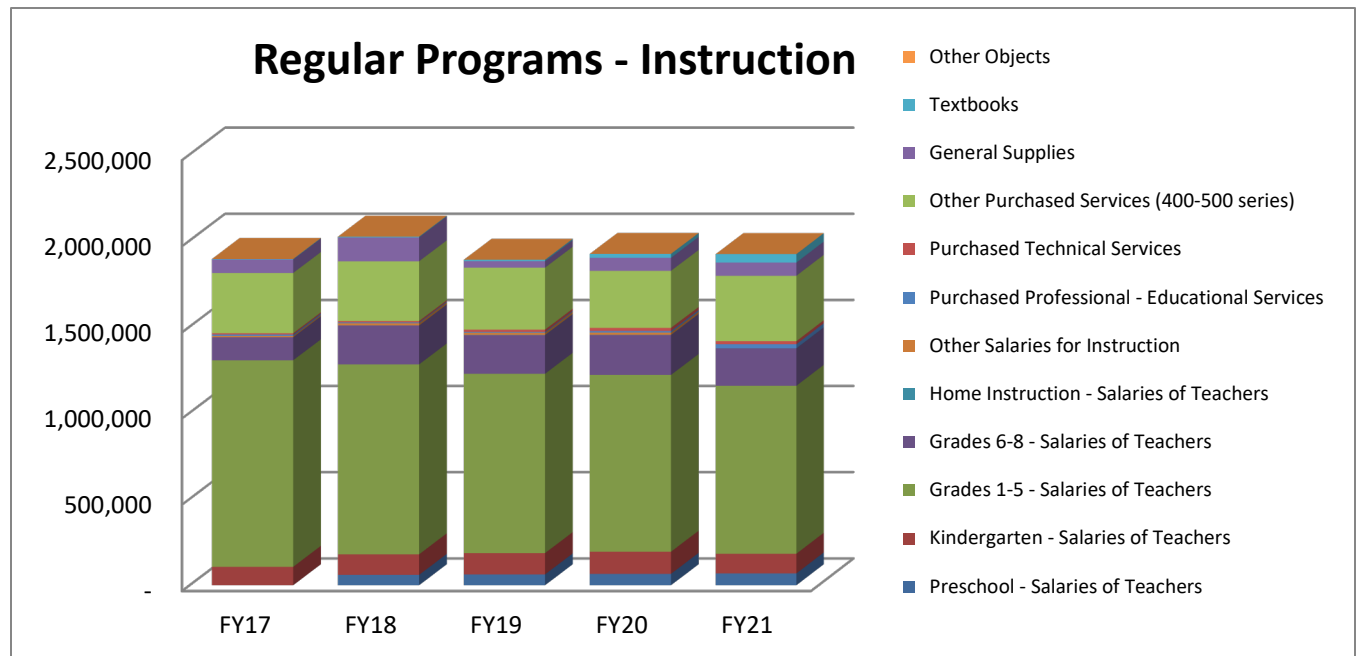
2020-2021 Budget

General Fund Appropriations – Program/Function at Object Level

Regular Programs – Instruction (11-1xx-100-xxx)

	Actual			Revised FY20	Proposed FY21
	FY17	FY18	FY19		
Preschool - Salaries of Teachers	-	60,101	62,843	66,093	68,500
Kindergarten - Salaries of Teachers	106,744	119,101	123,385	128,247	114,000
Grades 1-5 - Salaries of Teachers	1,197,843	1,101,553	1,040,191	1,025,364	973,977
Grades 6-8 - Salaries of Teachers	133,749	225,827	224,234	231,874	217,700
Home Instruction - Salaries of Teachers	300	540	1,187	1,000	1,000
Other Salaries for Instruction	7,159	12,155	12,497	12,872	-
Purchased Professional - Educational Services	8,250	5,188	5,416	9,431	22,785
Purchased Technical Services	7,776	8,112	12,910	17,941	17,707
Other Purchased Services (400-500 series)	349,661	346,902	359,711	331,075	379,600
General Supplies	78,348	138,464	37,808	75,681	77,032
Textbooks	3,144	4,591	8,174	22,942	49,080
Other Objects	-	-	-	-	-
	<u>1,892,974</u>	<u>2,022,534</u>	<u>1,888,356</u>	<u>1,922,520</u>	<u>1,921,381</u>

Regular Programs - Instruction (11-1XX-100-XXX) is used to record direct classroom instruction costs for regular education programs. A program is considered regular when its classes contain only regular education pupils, including mainstreamed special education pupils. The salaries of teachers and substitutes (Object 101) are detailed by grade classifications used in the calculation of the adequacy budget under SFRA and are recorded under the applicable program codes (105-140).



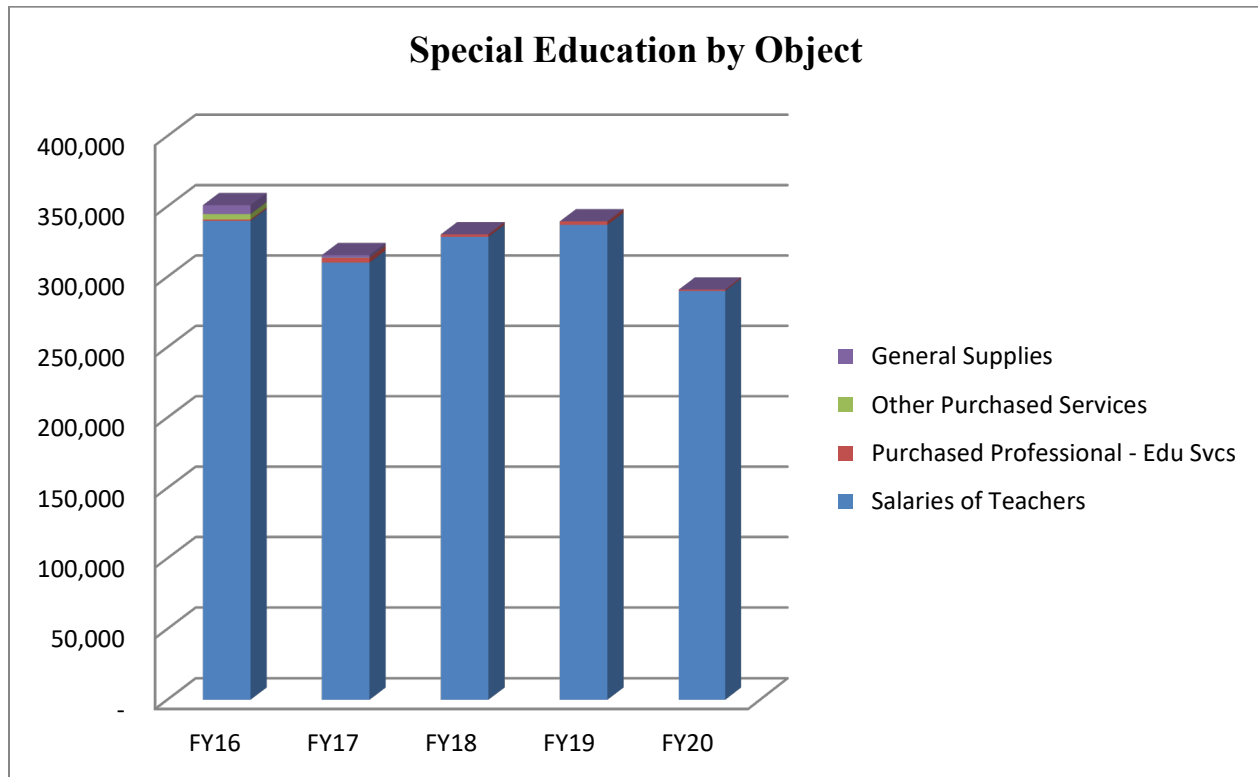
2020-2021 Budget

Special Education – Instruction (11-2xx-100-xxx)

Program Level	Actual			Revised FY20	Proposed FY21
	FY17	FY18	FY19		
Preschool Disabilities - Part Time	63,190	270	-	-	-
Resource Room/Resource Center	286,754	311,900	328,439	336,980	290,000
Home Instruction	1,020	3,287	1,792	2,500	1,000
	350,964	315,457	330,231	339,480	291,000

Object Level	Actual			Revised FY19	Proposed FY20
	FY16	FY17	FY18		
Salaries of Teachers	339,749	310,180	328,439	336,980	290,000
Purchased Professional - Edu Svcs	1,020	3,287	1,792	2,500	1,000
Other Purchased Services	3,799	99	-	-	-
General Supplies	6,396	1,891	-	-	-
	350,964	315,457	330,231	339,480	291,000

Special Education – Instruction (11-2xx-100-xxx) is used to record the classroom costs of providing services because of individualized education programs (IEPs). A program is considered special when its classes contain only special education pupils. Costs are classified in accordance with the program categories.

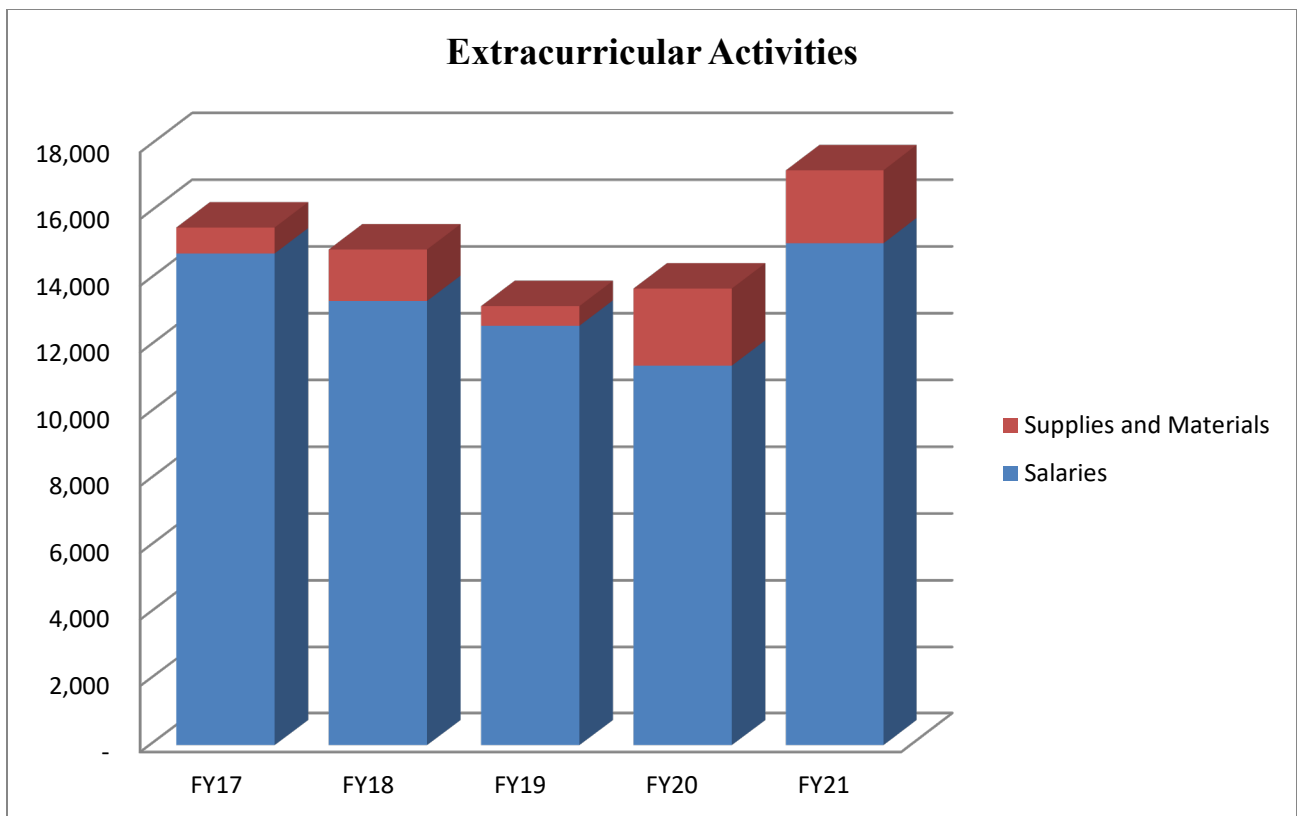


2020-2021 Budget

School-Sponsored Co-Curricular/Extra-Curricular Activities (11-401-100-xxx)

	Actual			Revised	Proposed
	FY17	FY18	FY19	FY20	FY21
Salaries	14,761	13,337	12,595	11,400	15,066
Supplies and Materials	777	1,542	589	2,310	2,186
	15,538	14,879	13,184	13,710	17,252

School-Sponsored co-curricular/Extracurricular activities (11-401-100-XXX) is used to record the costs associated with District sponsored activities such as chorus, band, newspaper and student council.

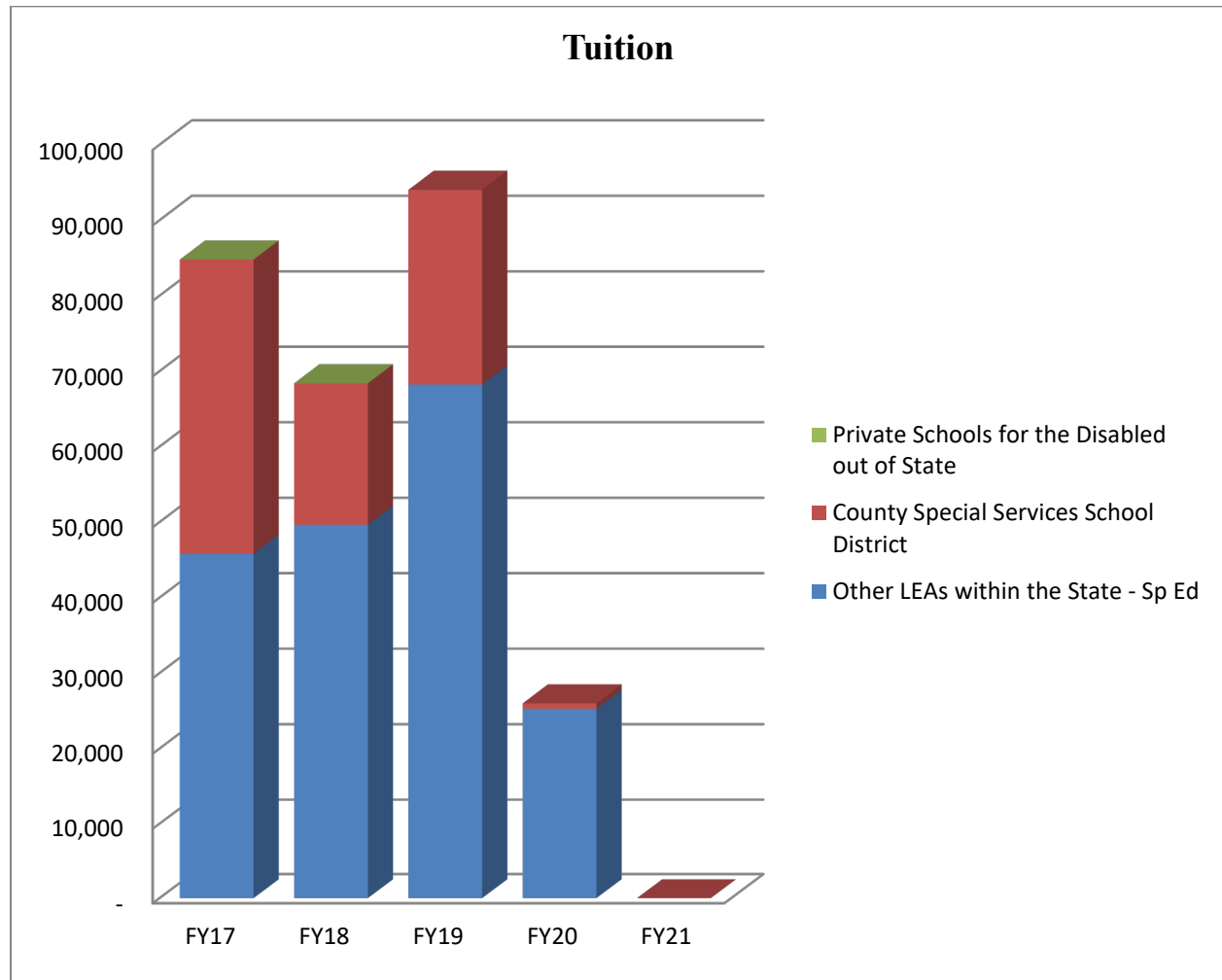


2020-2021 Budget

Undistributed Instruction – Tuition (11-000-100-5xx)

	Actual			Revised	Proposed
	FY17	FY18	FY19	FY20	FY21
Other LEAs within the State - Sp Ed	45,800	49,645	68,222	25,260	-
County Special Services School District	38,980	18,740	25,792	720	-
Private Schools for the Disabled out of State	-	-	-	-	-
	84,780	68,385	94,014	25,980	-

Undistributed expenditures are charges that are not readily assignable to a specific program. Tuition costs paid to other districts, private schools for the handicapped and special services school districts are recorded in Undistributed Instruction – Tuition.

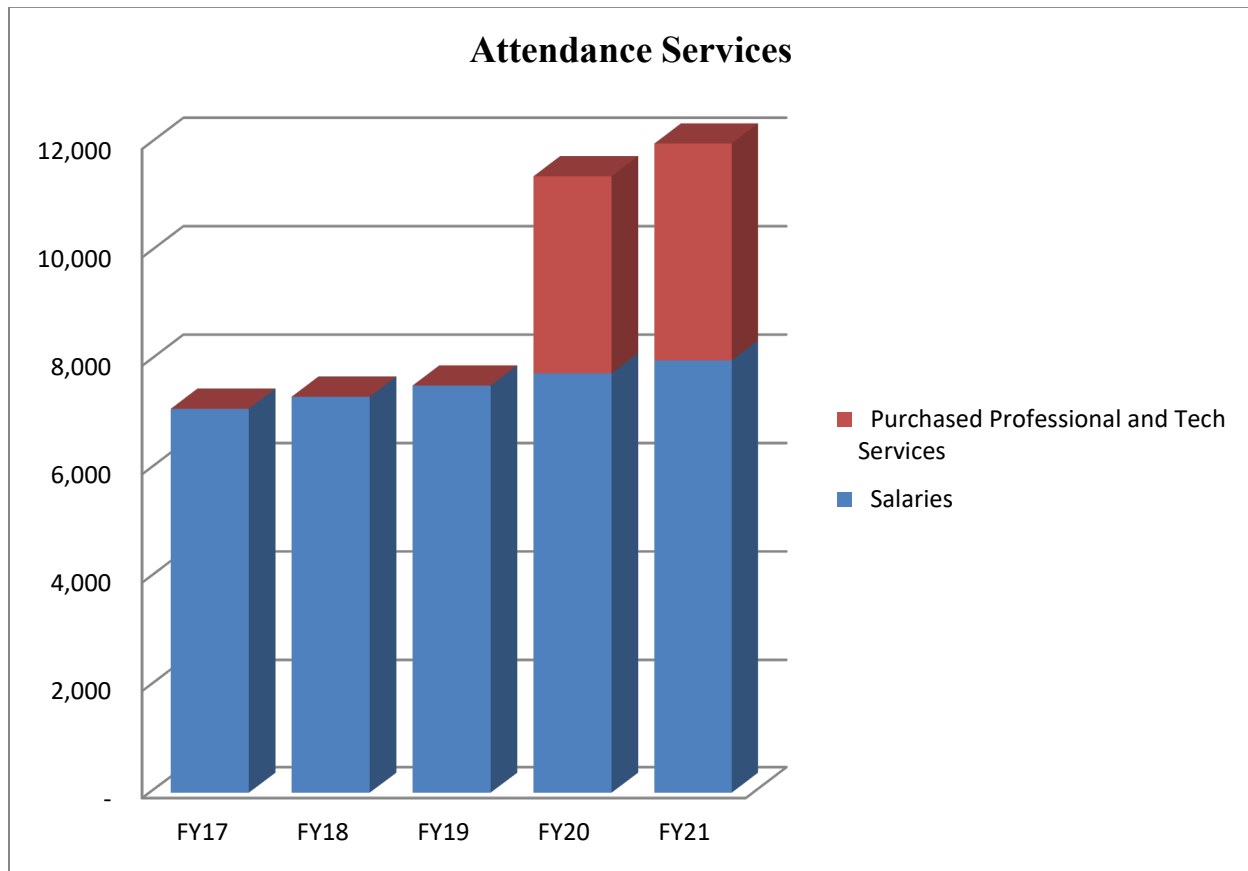


2020-2021 Budget

Attendance and Social Work Services (11-000-211-xxx)

	Actual			Revised	Proposed
	FY17	FY18	FY19	FY20	FY21
Salaries	7,107	7,329	7,535	7,761	8,000
Purchased Professional and Tech Services	-	-	-	3,635	4,000
	7,107	7,329	7,535	11,396	12,000

Attendance services (11-000-211-XXX) is used to record the expenditures associated with activities designed to improve student attendance at school and which attempt to prevent or solve student problems. The collection, maintenance, and reporting of school attendance records, family characteristics data, census data, and other important information is recorded here.

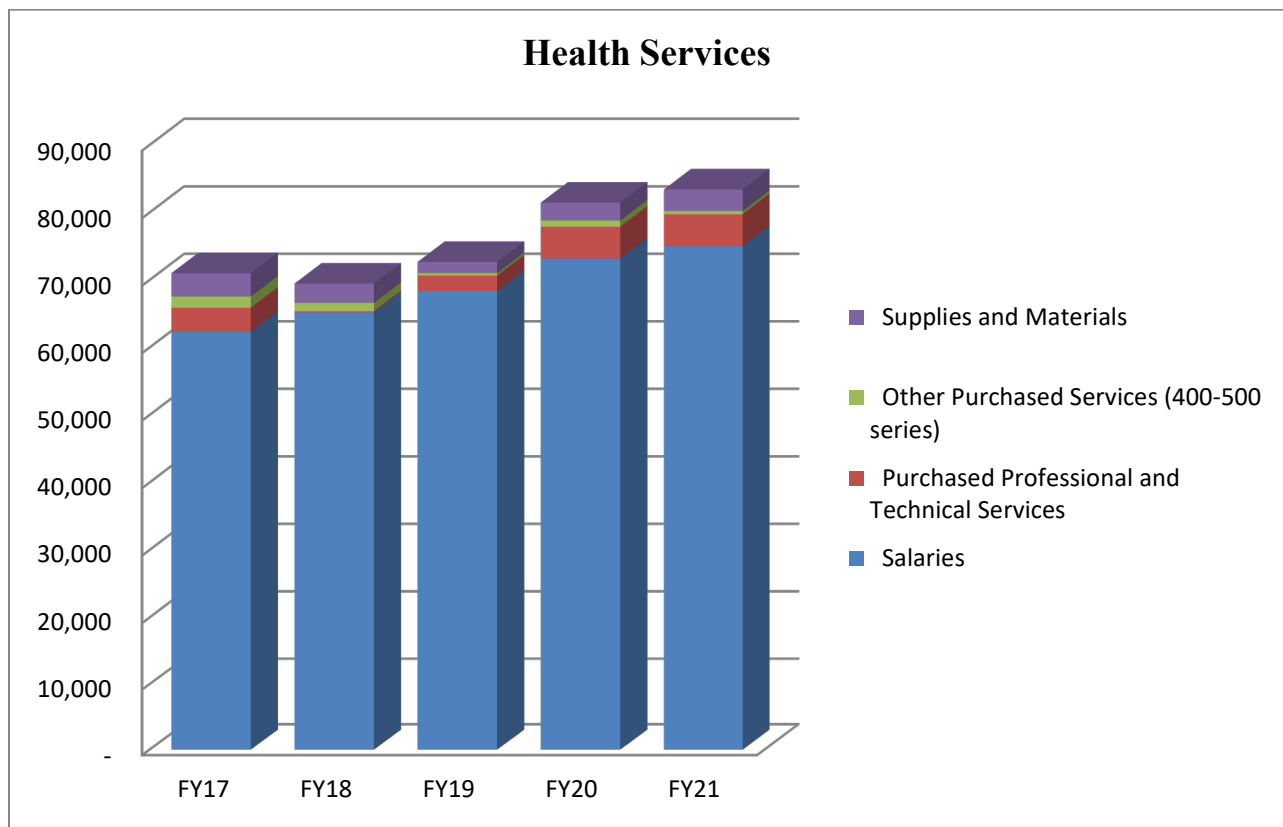


2020-2021 Budget

Health Services (11-000-213-xxx)

	Actual			Revised	Proposed
	FY17	FY18	FY19	FY20	FY21
Salaries	62,308	65,161	68,303	73,153	75,000
Purchased Professional and Technical Services	3,600	216	2,360	4,750	4,750
Other Purchased Services (400-500 series)	1,642	1,244	376	920	475
Supplies and Materials	3,458	2,850	1,645	2,648	3,200
	<u>71,008</u>	<u>69,471</u>	<u>72,684</u>	<u>81,471</u>	<u>83,425</u>

Health services (11-000-213-XXX) is used to record the costs associated with physical and mental health services provided to students which are not direct instruction such as supervision of health services, health appraisal, screening for psychiatric services, periodic health examinations, emergency injury and illness care, nursing services, and communications with parents and medical officials.

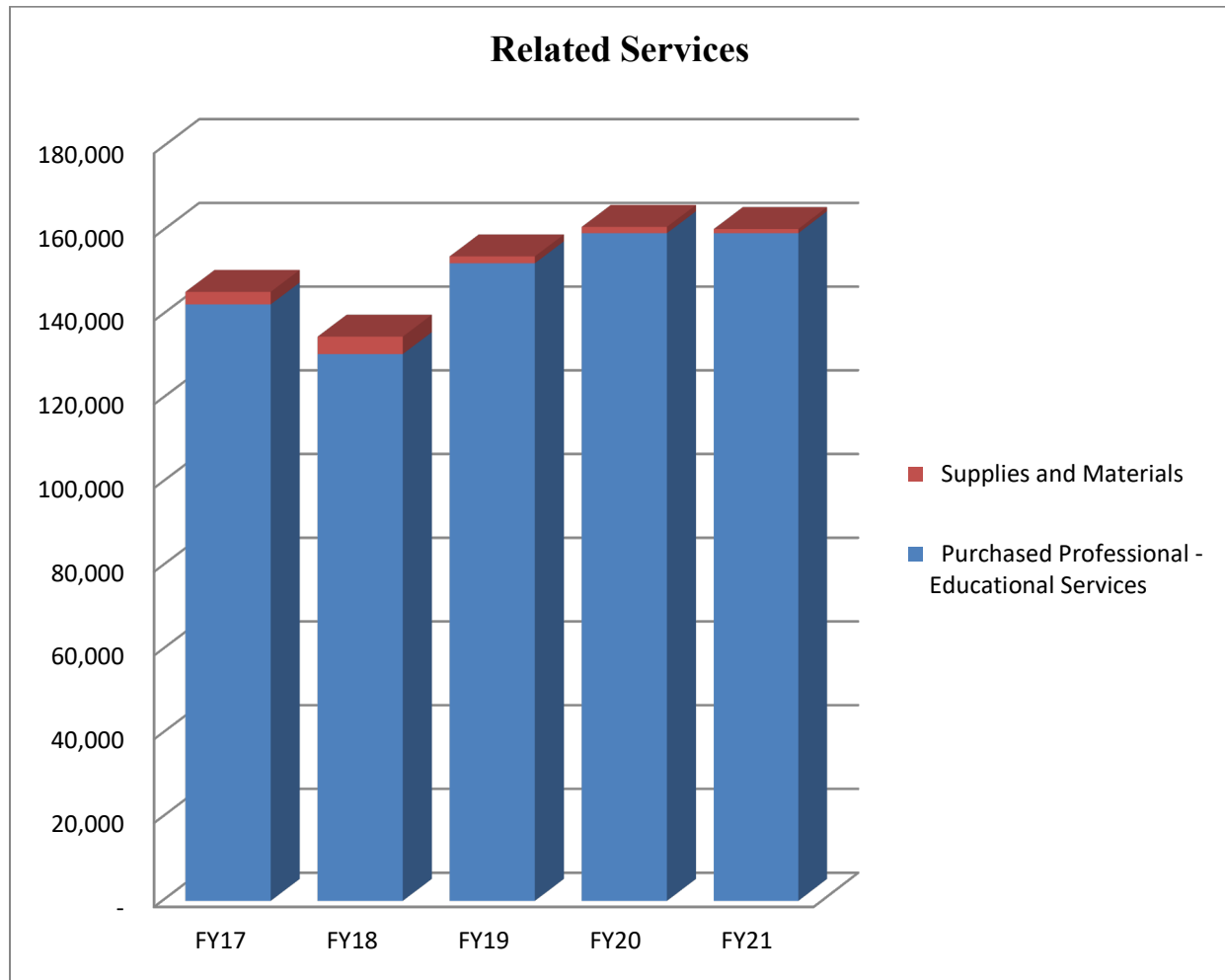


2020-2021 Budget

Speech, Occupational Therapy, Physical Therapy & Related Services

	Actual			Revised	Proposed
	FY17	FY18	FY19	FY20	FY21
Purchased Professional - Educational Services	142,442	130,574	152,279	159,465	159,465
Supplies and Materials	3,000	4,168	1,638	1,500	1,000
	145,442	134,742	153,917	160,965	160,465

Speech/Occupational Therapy/Physical Therapy and Related services (11-000-216-XXX) is used to record the costs of related services provided to students as a result of individualized education programs (IEPs) for services such as speech therapy, occupational therapy, physical therapy, and additional counseling.

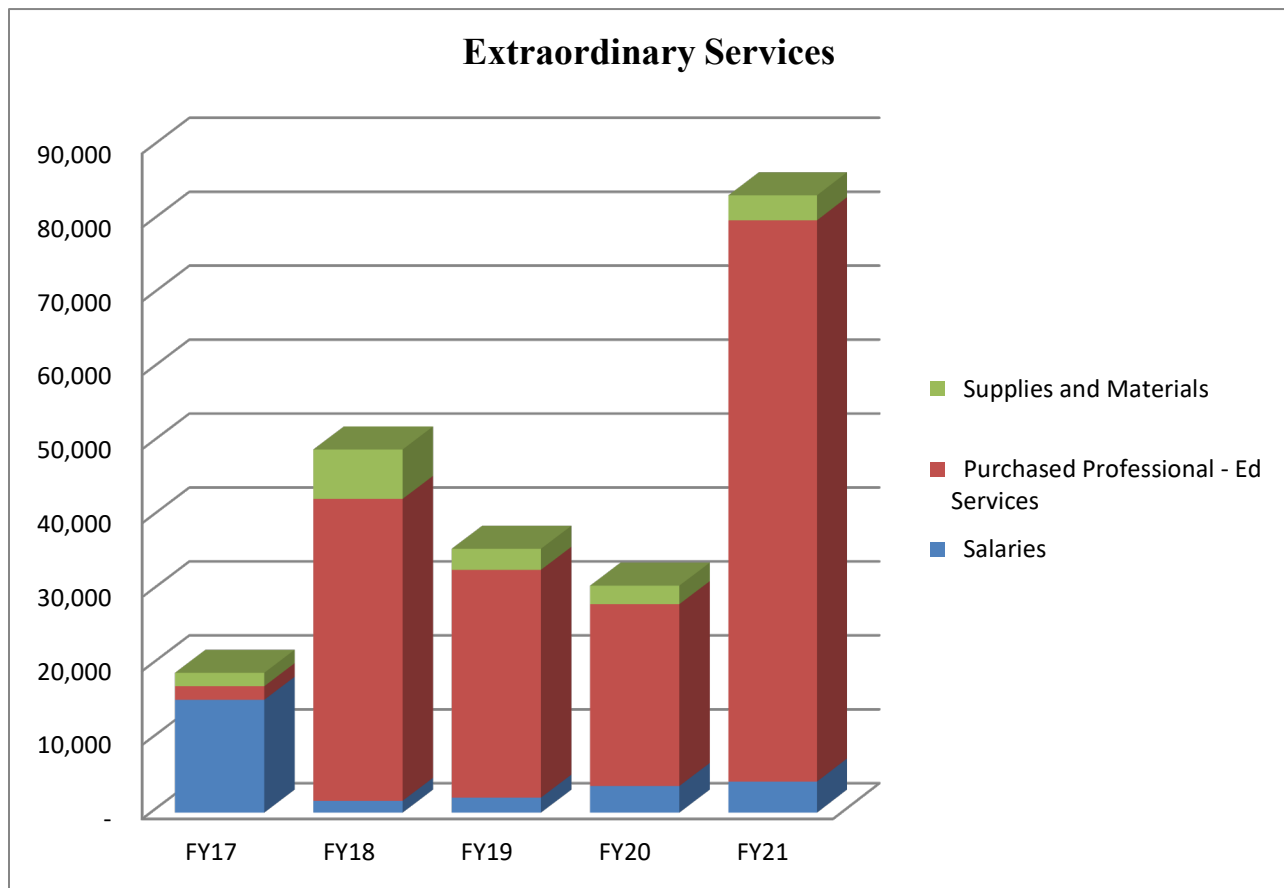


2020-2021 Budget

Extraordinary Services (11-000-217-xxx)

	Actual			Revised	Proposed
	FY17	FY18	FY19	FY20	FY21
Salaries	15,262	1,598	2,034	3,600	4,200
Purchased Professional - Ed Services	1,838	40,837	30,808	24,600	75,920
Supplies and Materials	1,817	6,684	2,850	2,500	3,380
	18,917	49,119	35,692	30,700	83,500

Extraordinary services (11-000-217-XXX) is used to record the costs of services other than related services provided to students as a result of an IEP, which are unique to individual students, such as one-to-one aides.

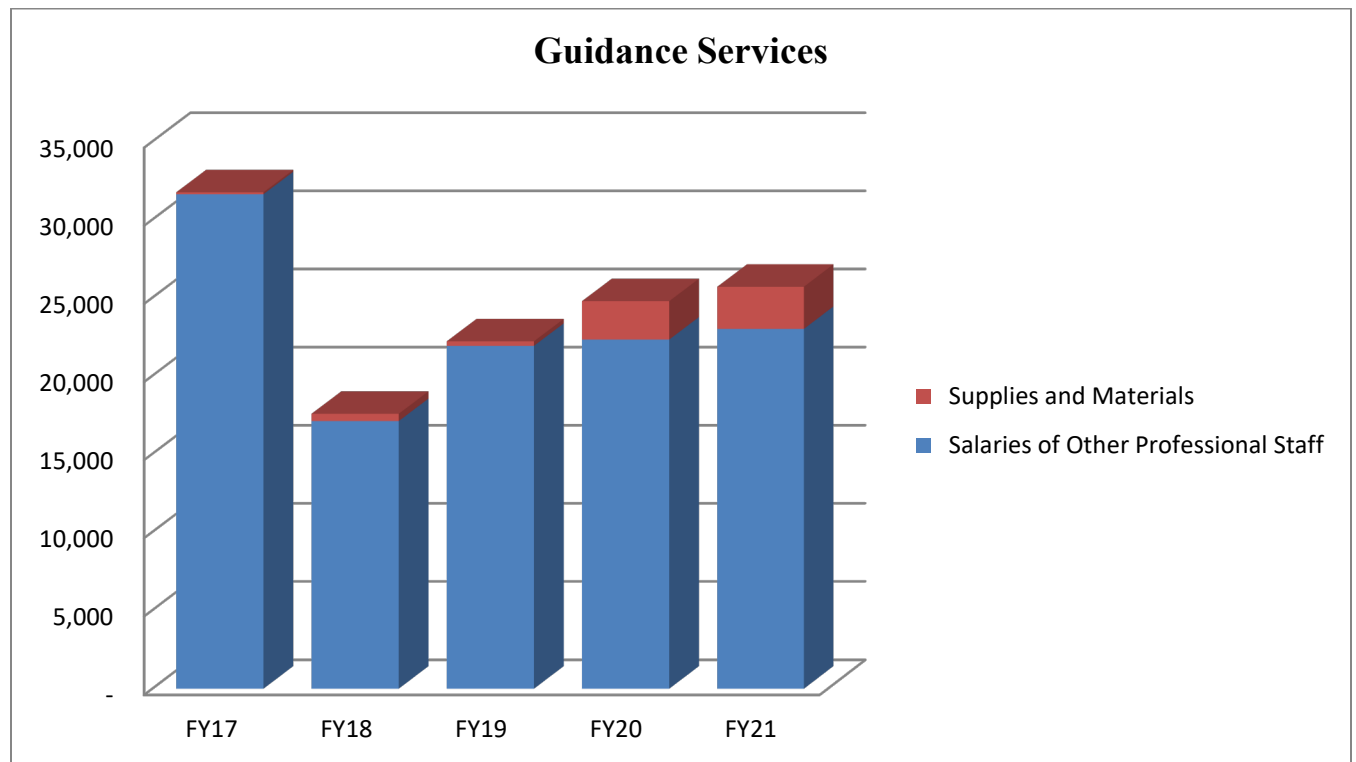


2020-2021 Budget

Guidance Services (11-000-218-xxx)

	Actual			Revised	Proposed
	FY17	FY18	FY19	FY20	FY21
Salaries of Other Professional Staff	31,624	17,100	21,917	22,322	23,000
Supplies and Materials	124	467	289	2,457	2,700
	31,748	17,567	22,206	24,779	25,700

Guidance (11-000-218-XXX) is used to record the costs associated with guidance services and any other activities supplemental to the teaching process that are designed to assess and improve the well-being of students other than attendance, health and child study team services. Guidance services includes counseling with students and parents, consulting with other staff members on learning problems, evaluating the abilities of students, assisting students in personal and social development, providing referral assistance and working with other staff members in planning and conducting guidance programs for students. Guidance services also include pupil record maintenance – the compiling, maintaining and interpreting of records of individuals for such factors as physical and medical status, standardized test results, personal and social development, school performance and home background.

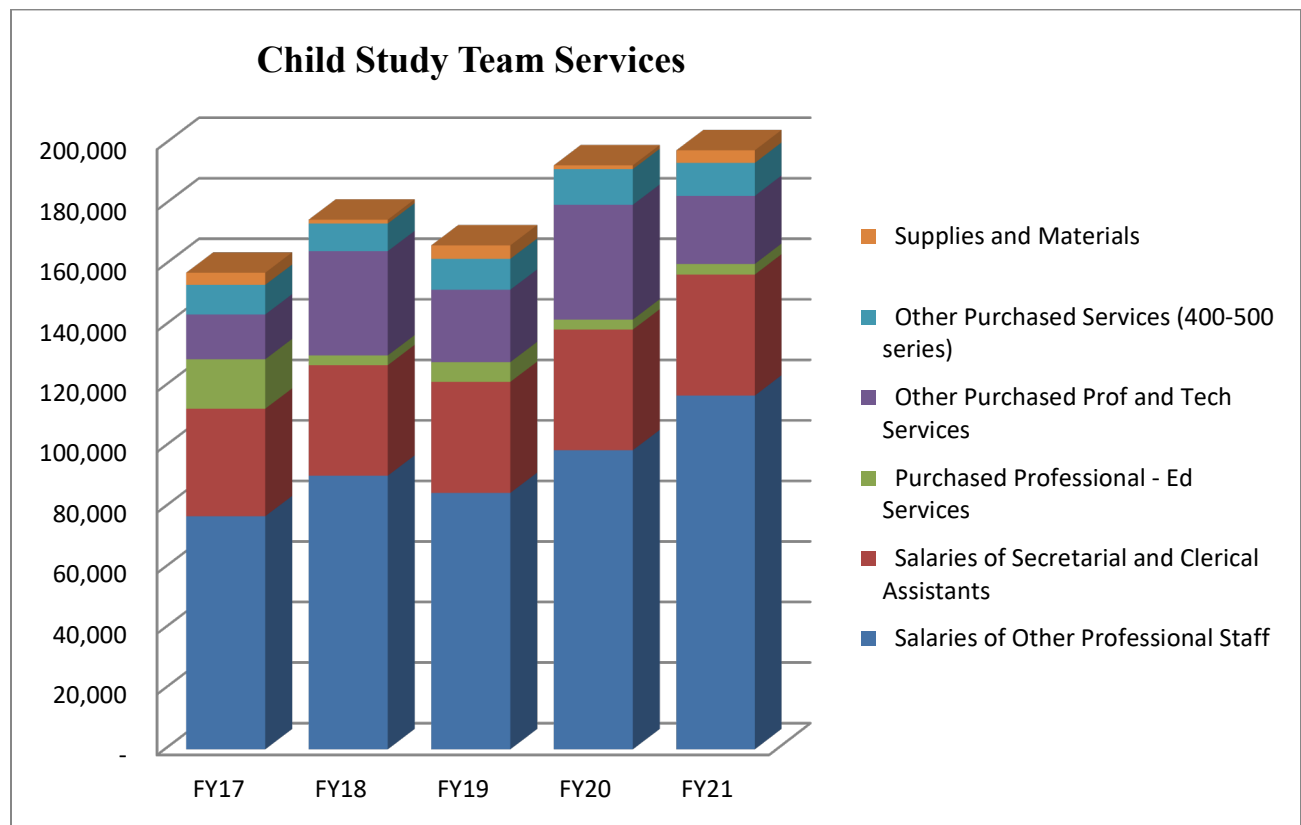


2020-2021 Budget

Child Study Team (11-000-219-xxx)

	Actual			Revised	Proposed
	FY17	FY18	FY19	FY20	FY21
Salaries of Other Professional Staff	76,928	90,329	84,637	98,747	116,800
Salaries of Secretarial and Clerical Assistants	35,537	36,524	36,696	39,877	40,000
Purchased Professional - Ed Services	16,338	3,216	6,518	3,300	3,500
Other Purchased Prof and Tech Services	14,805	34,461	23,943	37,934	22,500
Other Purchased Services (400-500 series)	9,789	9,127	10,199	11,780	10,900
Supplies and Materials	4,005	1,282	4,446	1,250	4,150
	157,402	174,939	166,439	192,888	197,850

Child Study Team (11-000-219-XXX) is used to record the costs associated with the services provided by the child study team members. A child study team consists of a school psychologist, a learning disabilities teacher-consultant, and a school social worker. Child study team members may provide both support services in the development of the I.E.P. and may provide the actual services for the implementation of the I.E.P.s.

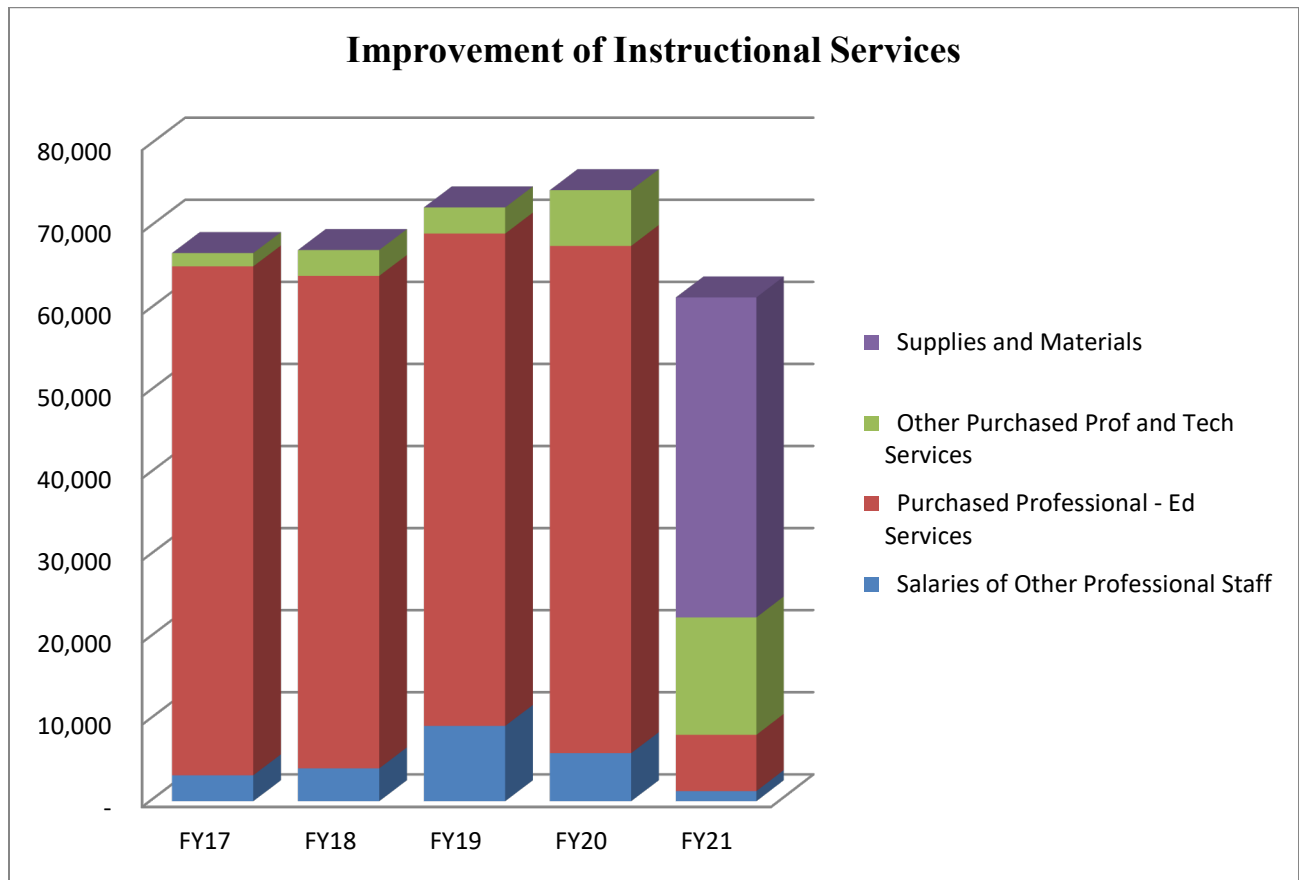


2020-2021 Budget

Improvement of Instruction Services (11-000-221-xxx)

	Actual			Revised	Proposed
	FY17	FY18	FY19	FY20	FY21
Salaries of Other Professional Staff	3,150	3,990	9,150	5,840	1,230
Purchased Professional - Ed Services	62,000	60,000	60,000	61,800	6,835
Other Purchased Prof and Tech Services	1,616	3,149	3,182	6,800	14,300
Supplies and Materials	-	-	-	-	39,000
	66,766	67,139	72,332	74,440	61,365

Improvement of Instruction services (11-000-221-XXX) is used to record the costs associated with assisting instructional staff in planning, developing, and evaluating the process of providing valuable learning experiences for students. These activities include supervision of instruction services, curriculum development, and techniques of instruction, child development and understanding.

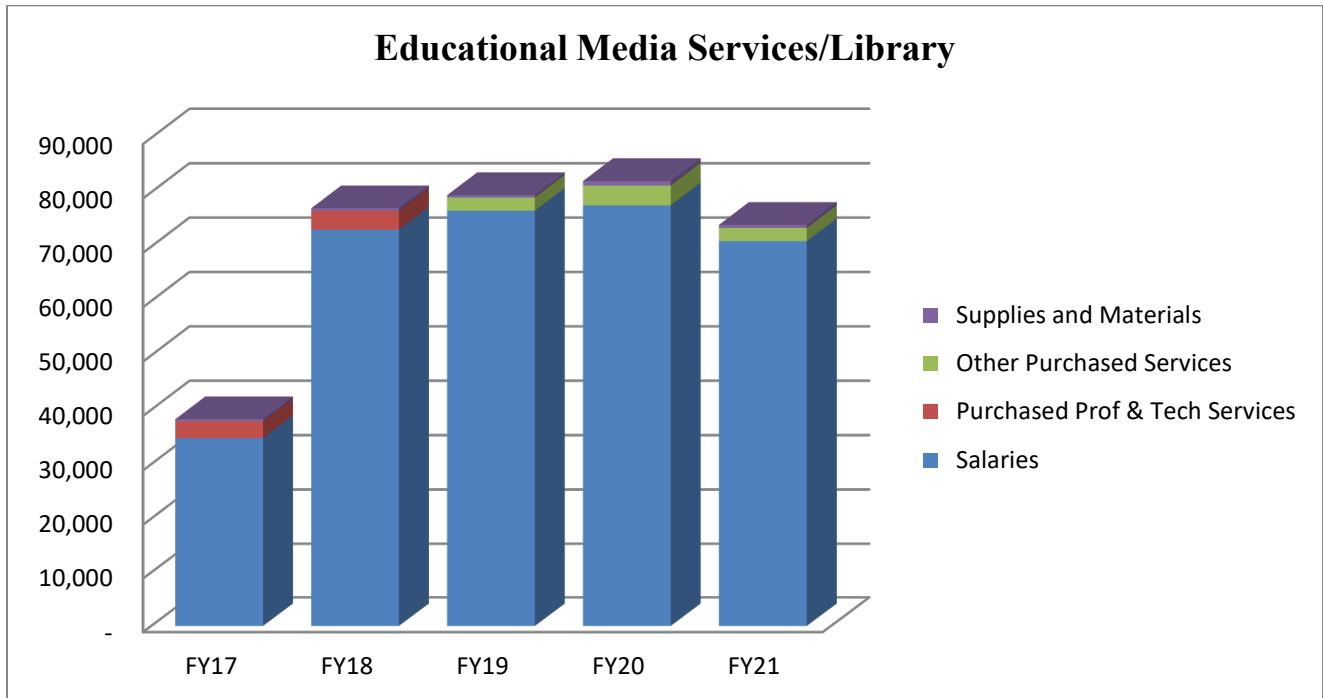


2020-2021 Budget

Educational Media Services/School Library (11-000-222-xxx)

	Actual			Revised	Proposed
	FY17	FY18	FY19	FY20	FY21
Salaries	34,801	73,102	76,594	77,594	71,000
Purchased Prof & Tech Services	3,077	3,499	-	-	-
Other Purchased Services	-	-	2,440	3,635	2,425
Supplies and Materials	381	439	414	820	569
	38,259	77,040	79,448	82,049	73,994

Educational Media services/School Library (11-000-222-XXX) is used to record the costs associated with activities concerning the use of all teaching and learning resources, including hardware and content materials. Educational media are defined as devices, content materials, methods, or experiences used for teaching and learning purposes. School library services, audiovisual services, and computer assisted instruction services are recorded here.

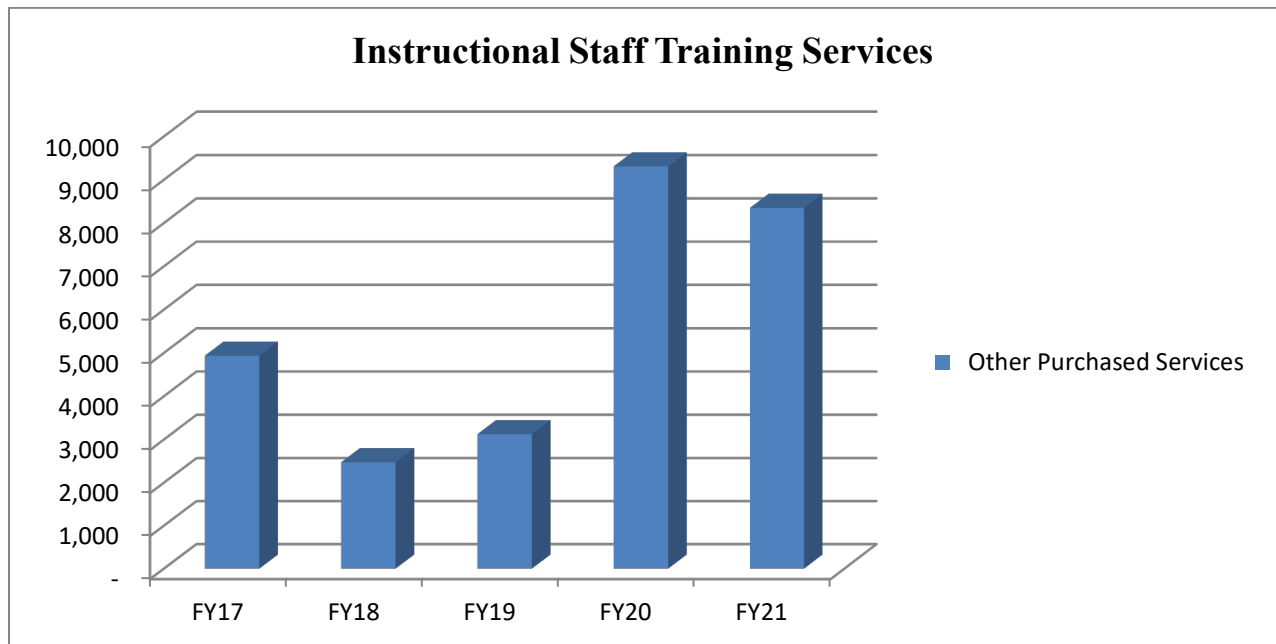


2020-2021 Budget

Instructional Staff Training Services (11-000-223-xxx)

	Actual			Revised	Proposed
	FY17	FY18	FY19	FY20	FY21
Other Purchased Services	4,935	2,474	3,123	9,308	8,350
	4,935	2,474	3,123	9,308	8,350

Instructional Staff Training services (11-000-223-XXX) is used to record the activities that contribute to the professional or occupational growth and competence of members of the instructional staff during their time of service to the school system. Professional development costs are defined as those costs that represent reimbursement to teaching staff for attendance at out-of-district workshops and the costs of professional development activities for teachers, which the district itself sponsors. The reimbursed development costs include registration reimbursement, travel costs, overnight accommodations, and meals.

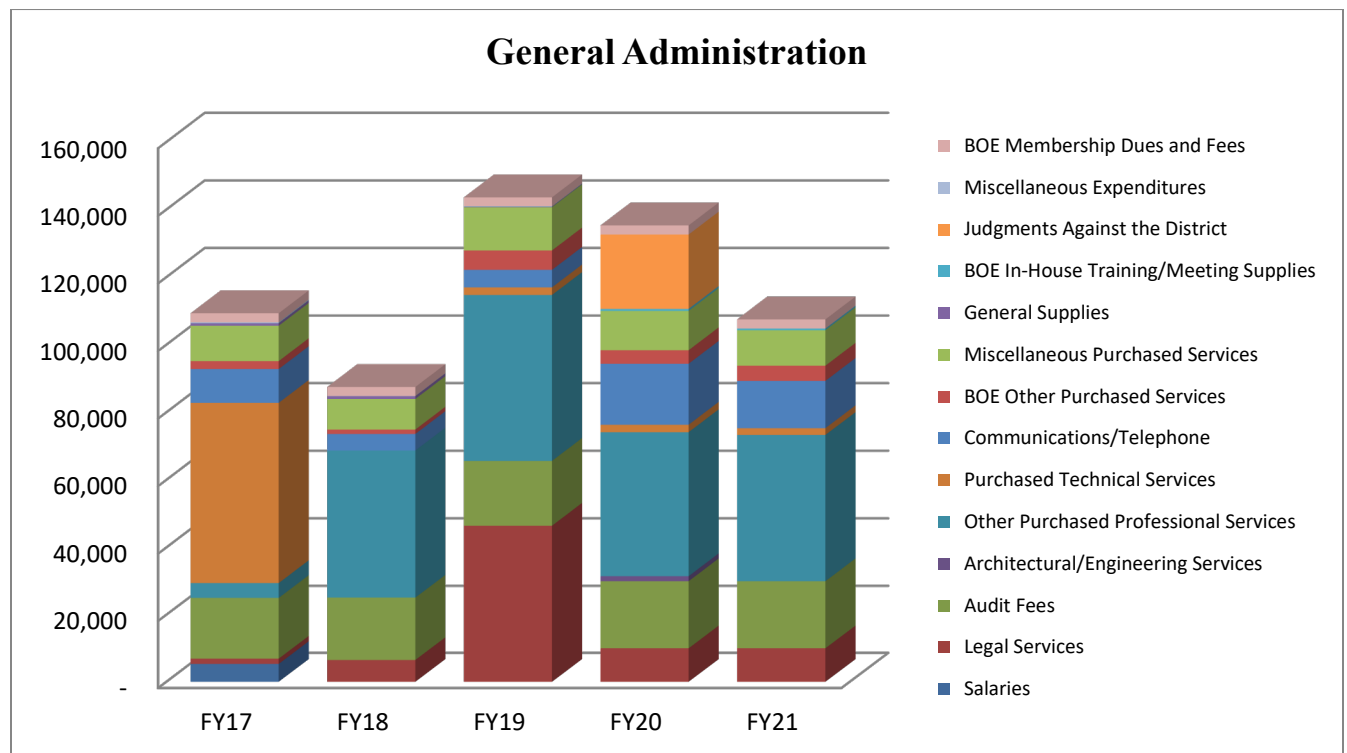


2020-2021 Budget

General Administration (11-000-230-xxx)

	Actual			Revised	Proposed
	FY17	FY18	FY19	FY20	FY21
Salaries	5,331	-	-	-	-
Legal Services	1,581	6,507	46,432	10,000	10,000
Audit Fees	18,115	18,615	19,184	20,000	20,000
Architectural/Engineering Services	-	-	-	1,500	-
Other Purchased Professional Services	4,435	43,575	49,110	42,625	43,300
Purchased Technical Services	53,340	-	2,250	2,200	2,000
Communications/Telephone	10,002	4,899	5,182	18,050	14,000
BOE Other Purchased Services	2,359	1,301	5,745	4,000	4,500
Miscellaneous Purchased Services	10,457	9,061	12,806	11,640	10,500
General Supplies	737	816	140	-	-
BOE In-House Training/Meeting Supplies	65	38	82	600	500
Judgments Against the District	-	-	-	22,000	-
Miscellaneous Expenditures	211	-	-	-	-
BOE Membership Dues and Fees	2,689	2,689	2,689	2,700	2,700
	109,322	87,501	143,620	135,315	107,500

General Administration (11-000-230-XXX) is used to record the costs associated with activities concerned with the establishing and administering of policy for operating the district. These include Board of Education (BOE) and executive administration services (Superintendent.)

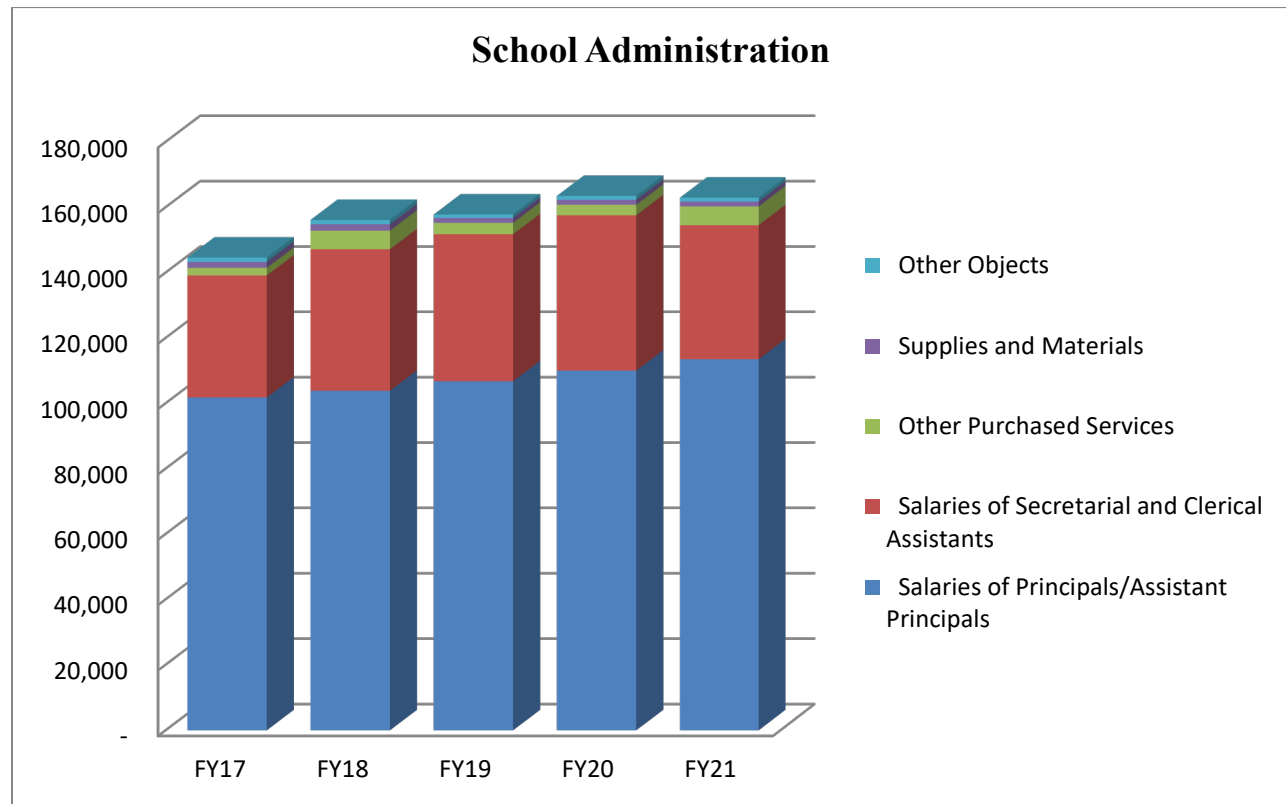


2020-2021 Budget

School Administration (11-000-240-xxx)

	Actual			Revised	Proposed
	FY17	FY18	FY19	FY20	FY21
Salaries of Principals/Assistant Principals	101,806	103,841	106,759	110,000	113,500
Salaries of Secretarial and Clerical Assistants	37,314	43,309	44,990	47,541	41,000
Other Purchased Services	2,338	5,689	3,493	3,220	5,750
Supplies and Materials	1,807	1,960	1,480	1,500	1,500
Other Objects	1,319	1,319	1,055	1,200	1,200
	144,584	156,118	157,777	163,461	162,950

School Administration (11-000-240-XXX) is used to record the costs associated with the overall administrative responsibility for a school. It includes the activities performed by the Principal, Assistant Principals, and other assistants while they supervise the operation of the school, evaluate staff members, supervise and maintain the records of the school, and coordinate school instructional activities with those of the district.

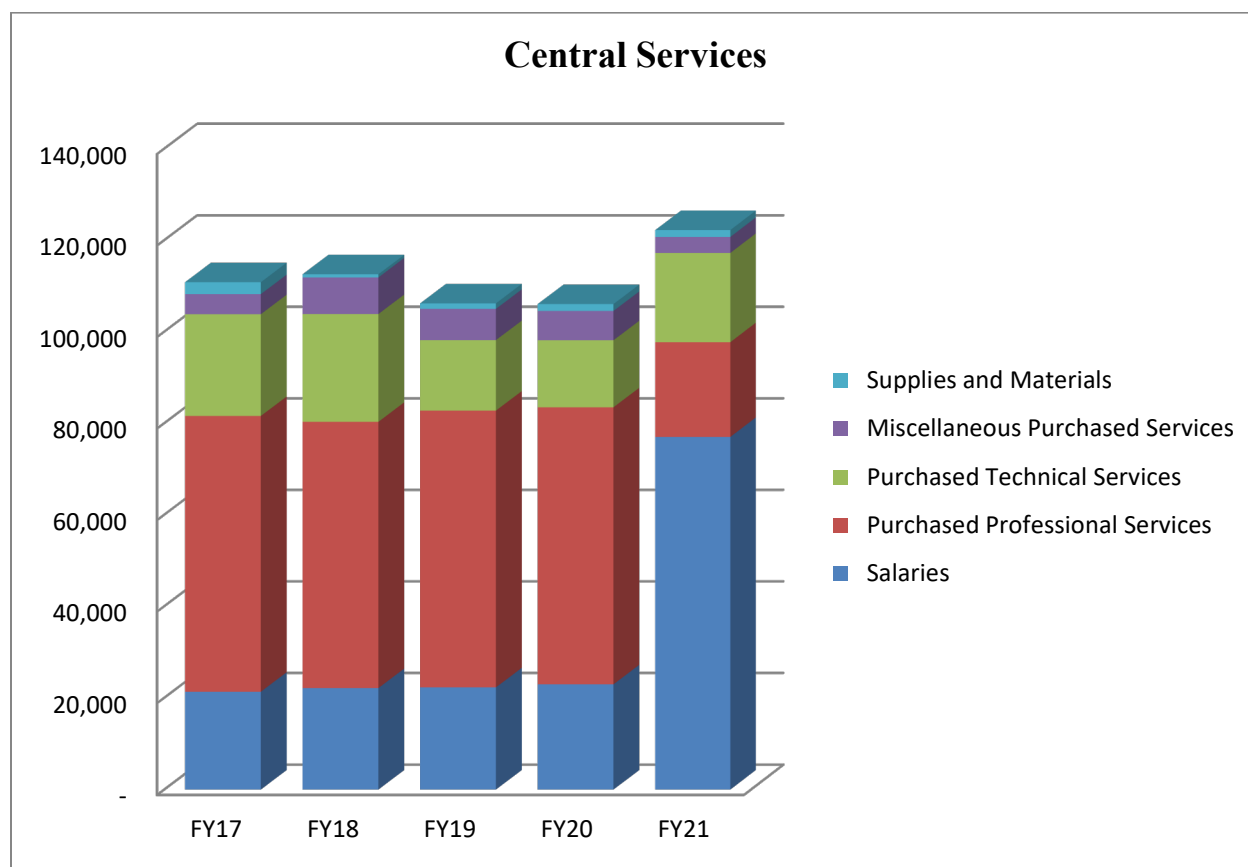


2020-2021 Budget

Central Services (11-000-251-xxx)

	Actual			Revised	Proposed
	FY17	FY18	FY19	FY20	FY21
Salaries	21,322	22,119	22,277	22,946	77,000
Purchased Professional Services	60,263	58,183	60,475	60,535	20,706
Purchased Technical Services	22,234	23,553	15,403	14,650	19,500
Miscellaneous Purchased Services	4,395	8,004	6,831	6,405	3,500
Supplies and Materials	2,600	685	1,201	1,500	1,500
	110,814	112,544	106,187	106,036	122,206

Central services (11-000-251-XXX) is used to record the business function and costs that support other administrative and instructional functions. The business function includes fiscal services, human resources, and purchasing. The salary for the chief business official and related expenditures are also included here.

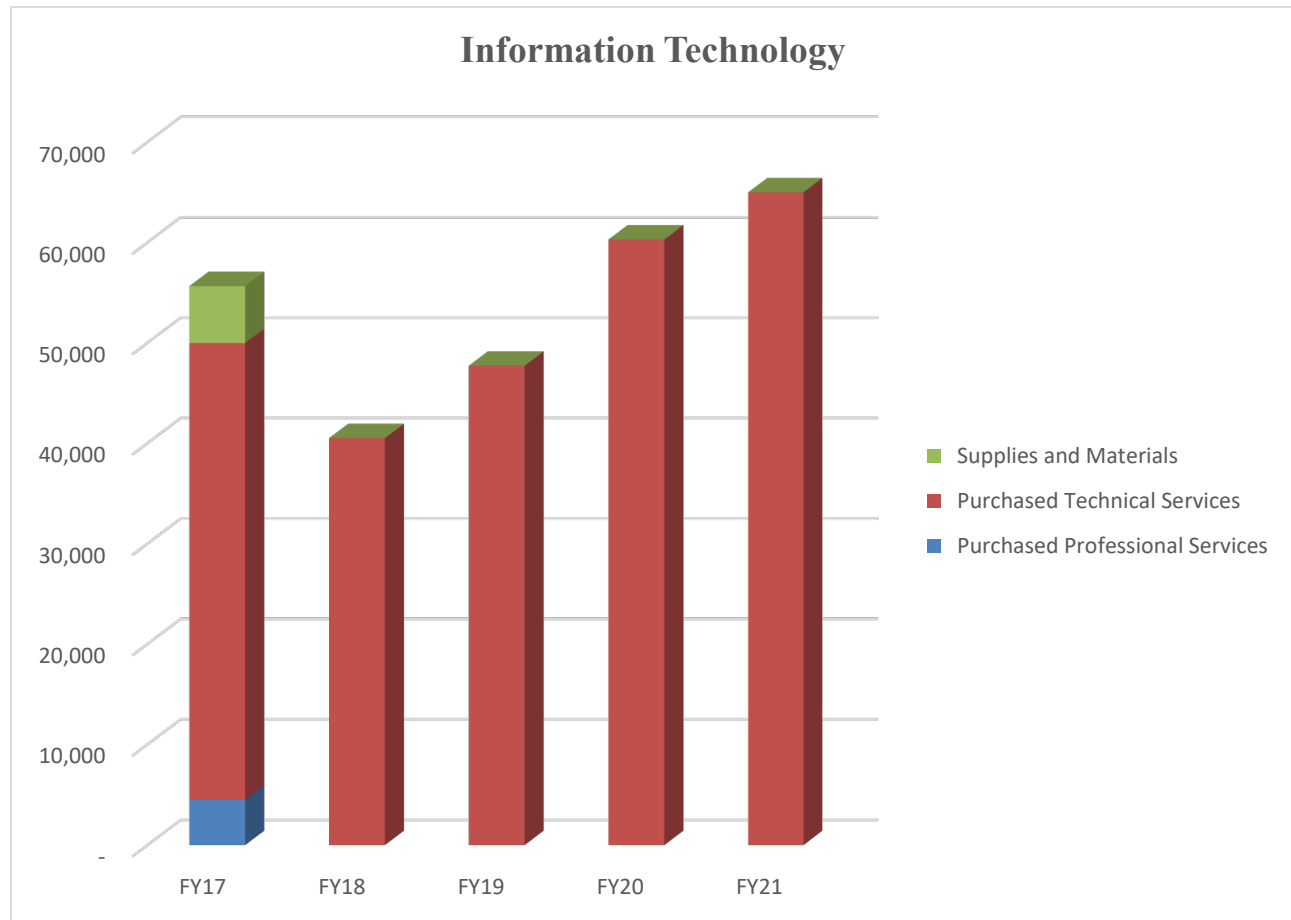


2020-2021 Budget

Administrative Information Technology (11-000-252-xxx)

	Actual			Revised	Proposed
	FY17	FY18	FY19	FY20	FY21
Purchased Professional Services	4,500	-	-	-	-
Purchased Technical Services	45,486	40,505	47,718	60,295	64,995
Supplies and Materials	5,661	-	-	-	-
	55,647	40,505	47,718	60,295	64,995

Administrative Information Technology (11-000-252-XXX) is used to record activities that support the school District's information technology systems, including maintaining and supporting administrative networks and information systems, and processing data for administrative and managerial purposes. These activities include costs associated with the supervision of technology personnel, systems planning and analysis, systems application development, systems operation, network support services, and hardware and software maintenance and support.

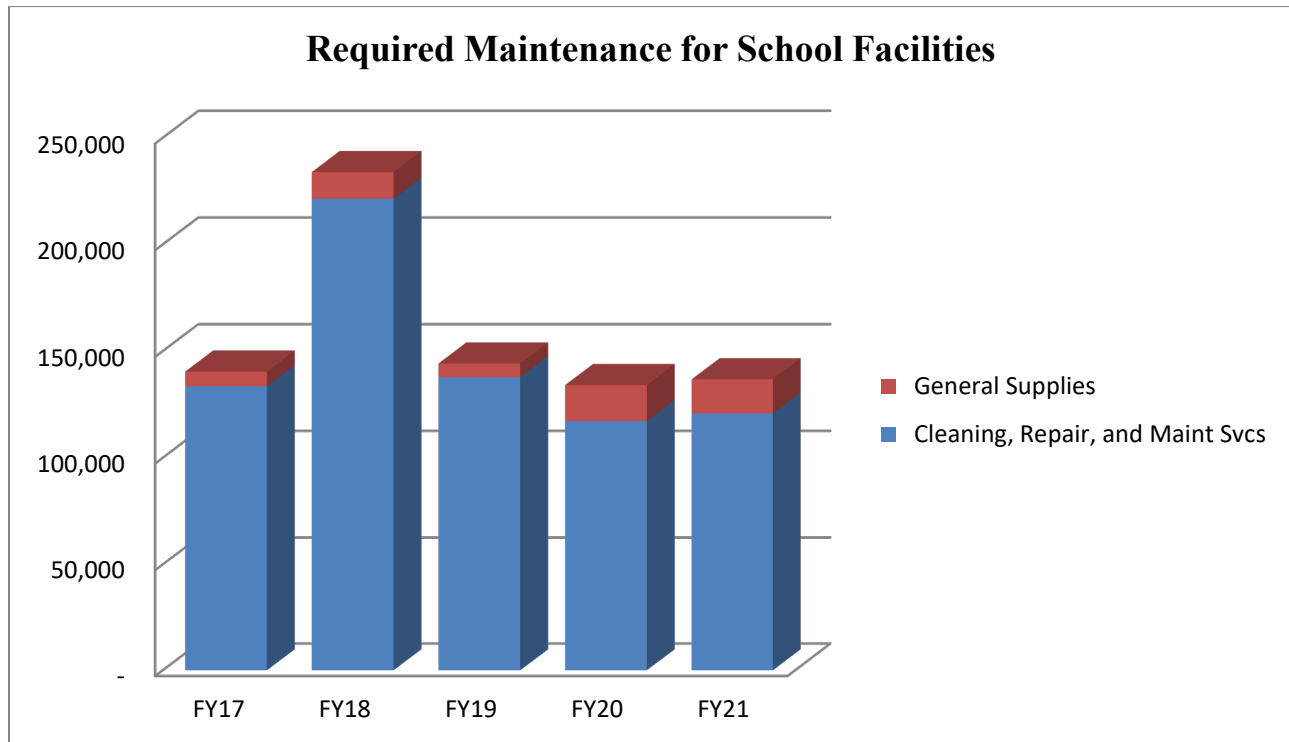


2020-2021 Budget

Required Maintenance for School Facilities (11-000-261-xxx)

	Actual			Revised	Proposed
	FY17	FY18	FY19	FY20	FY21
Cleaning, Repair, and Maint Svcs	133,532	221,412	137,756	117,241	120,765
General Supplies	6,829	12,493	6,422	16,813	16,000
	140,361	233,905	144,178	134,054	136,765

Required Maintenance for School Facilities (11-000-261-XXX) is used to report the detailed appropriations for required maintenance of our District facilities and building systems. Required maintenance is defined as expenditures for specific maintenance activities required for system warranty purposes that are approved for repairs and replacements to keep a school facility open and safe for use or in its original condition.

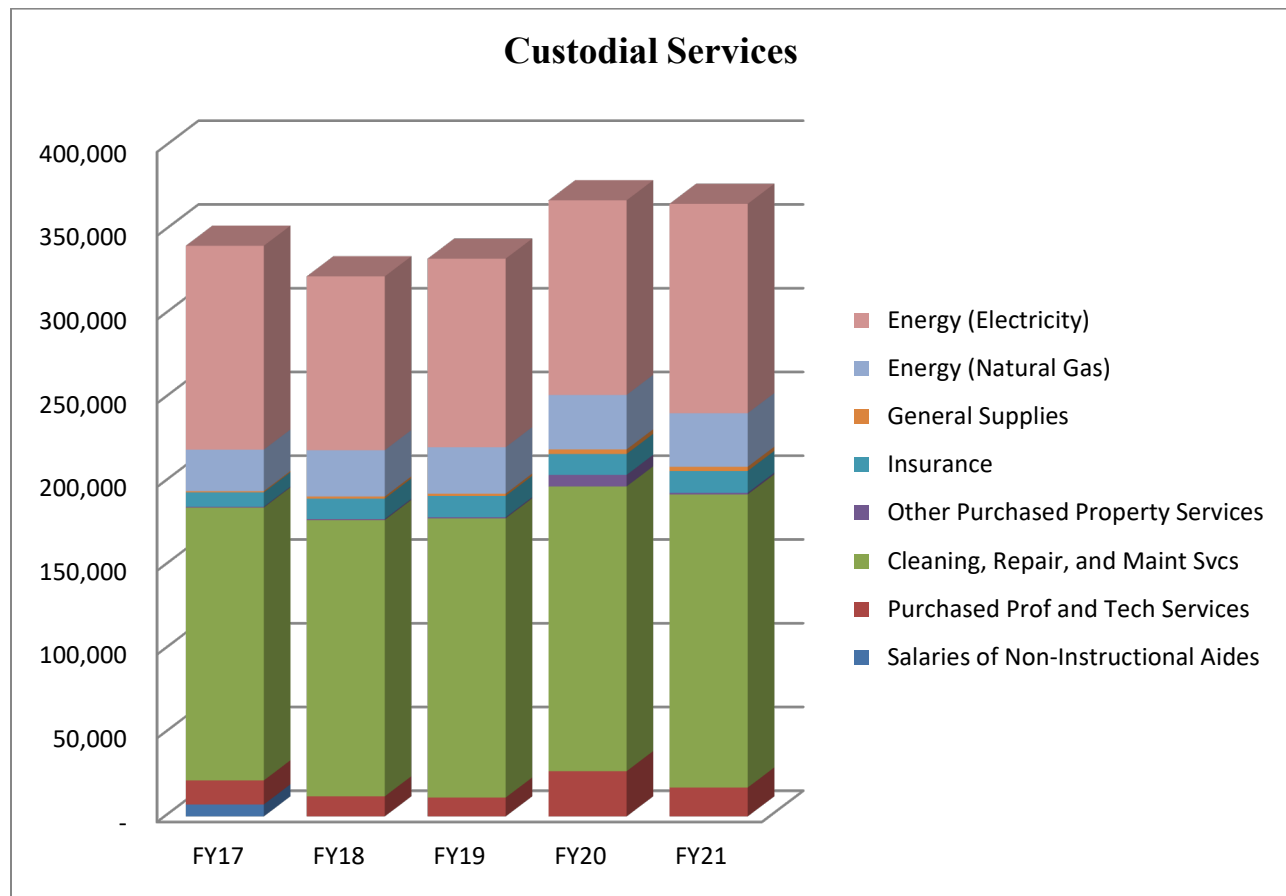


2020-2021 Budget

Custodial Services (11-000-262-xxx)

	Actual			Revised	Proposed
	FY17	FY18	FY19	FY20	FY21
Salaries of Non-Instructional Aides	7,159	-	-	-	-
Purchased Prof and Tech Services	14,345	12,006	11,277	27,025	17,250
Cleaning, Repair, and Maint Svcs	162,901	164,938	166,689	170,000	175,000
Other Purchased Property Services	512	681	693	6,900	1,000
Insurance	8,560	12,136	12,700	12,500	13,000
General Supplies	723	1,257	1,370	2,715	2,500
Energy (Natural Gas)	24,797	27,625	27,714	32,500	32,000
Energy (Electricity)	121,721	103,799	112,574	116,200	125,000
	340,718	322,442	333,017	367,840	365,750

Custodial services (11-000-262-XXX) is used for expenditures for the daily upkeep of the facilities that would not otherwise be required to maintain its original condition over its useful life. This includes custodial services, routine maintenance and other operational costs. Custodial services include expenditures for the cleaning of a school facility and the cleaning or repair of movable furnishings or equipment.

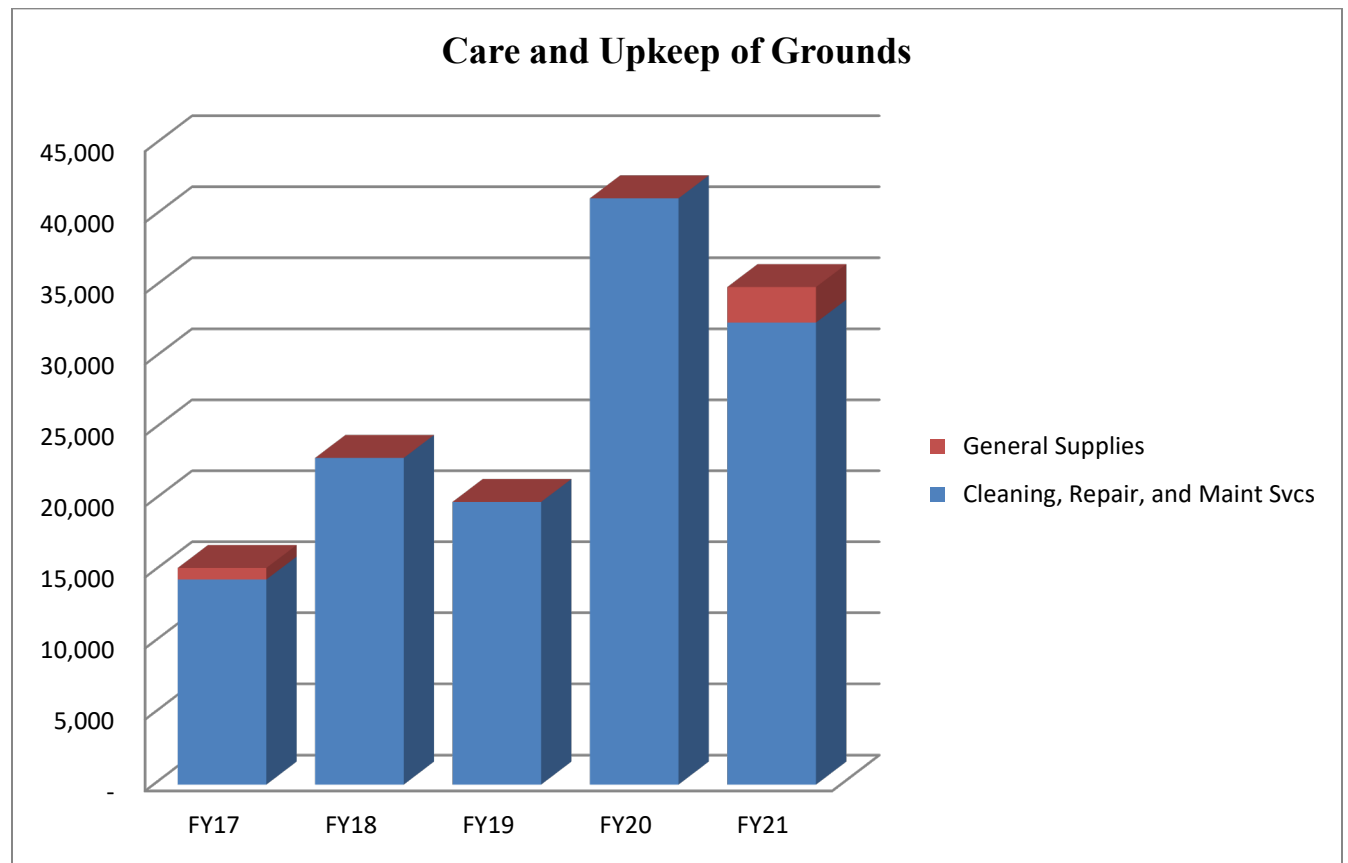


2020-2021 Budget

Care and Upkeep of Grounds (11-000-263-xxx)

	Actual			Revised	Proposed
	FY17	FY18	FY19	FY20	FY21
Cleaning, Repair, and Maint Svcs	14,405	22,968	19,868	41,250	32,500
General Supplies	813	-	-	-	2,500
	15,218	22,968	19,868	41,250	35,000

Care and Upkeep of Grounds (11-000-263-XXX) is used to record the activities of maintaining and improving the land, but not the buildings. These include snow removal, landscaping, and athletic field preparation and maintenance.

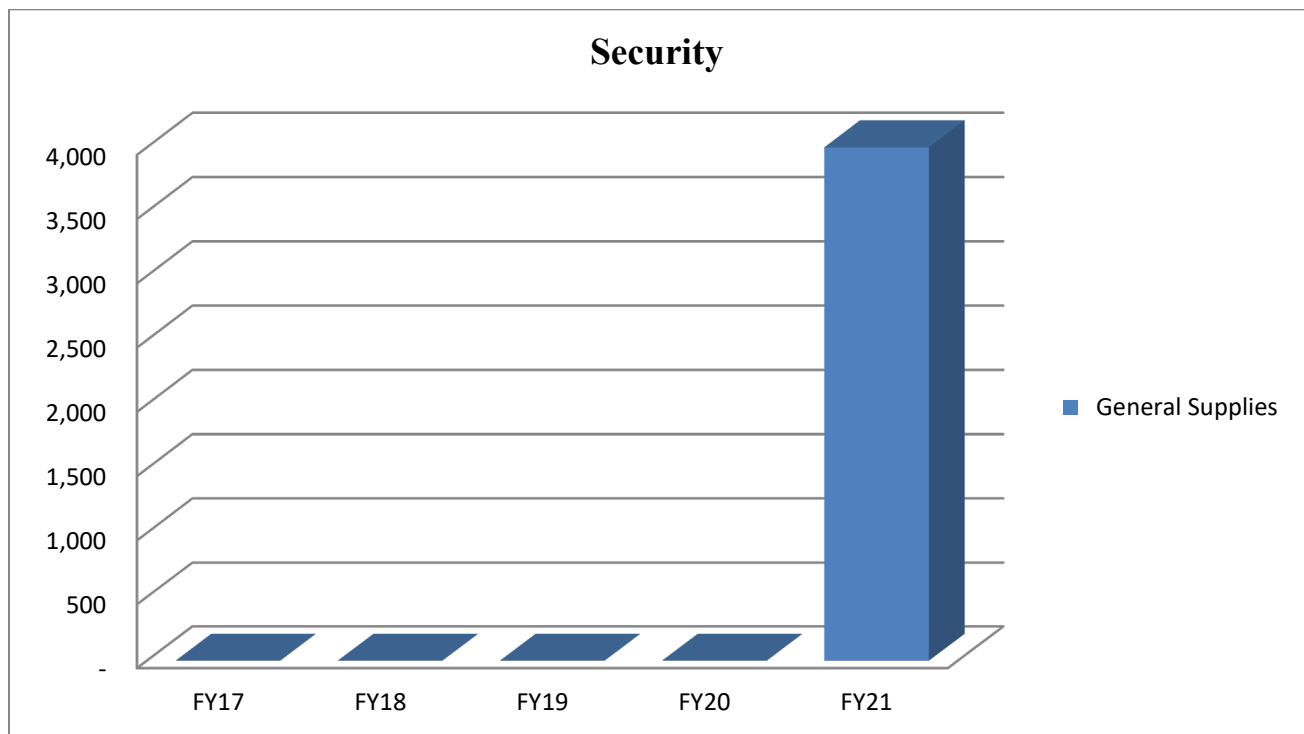


2020-2021 Budget

Security (11-000-266-xxx)

	Actual			Revised	Proposed
	FY17	FY18	FY19	FY20	FY21
General Supplies	-	-	-	-	4,000
	-	-	-	-	4,000

Security (11-000-266-xxx) is used to record the activities associated with maintaining a secure environment for students and staff, whether they are in transit to or from school, on a campus facility, or participating in school-sponsored events. These include costs associated with security plan development and implementation, installation of security monitoring devices, security personnel, and related costs.

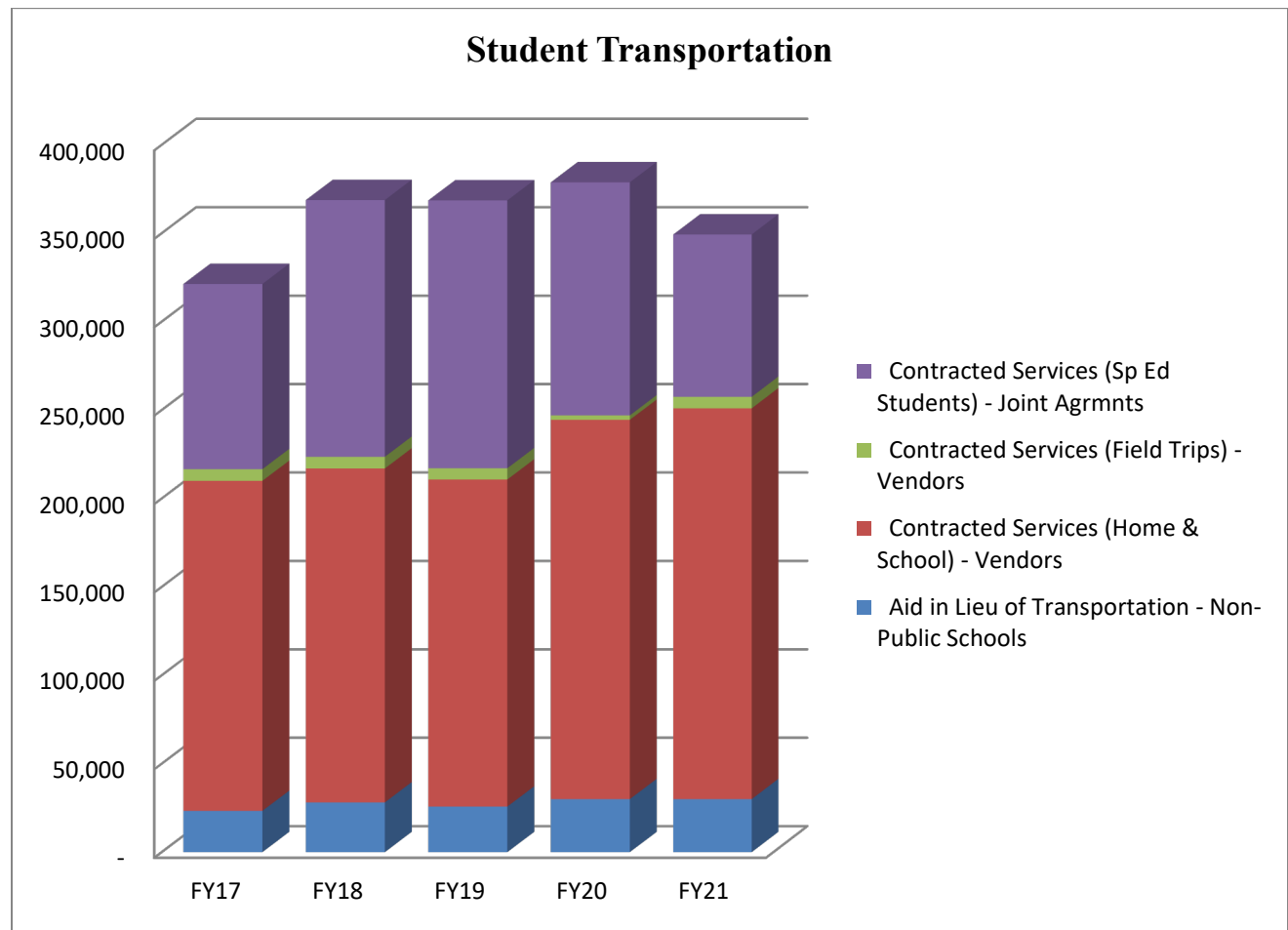


2020-2021 Budget

Student Transportation (11-000-270-xxx)

	Actual			Revised FY20	Proposed FY21
	FY17	FY18	FY19		
Aid in Lieu of Transportation - Non-Public Schools	23,331	28,139	25,773	30,000	30,000
Contracted Services (Home & School) - Vendors	186,641	188,825	184,977	214,500	221,000
Contracted Services (Field Trips) - Vendors	6,613	6,625	6,369	2,500	6,500
Contracted Services (Sp Ed Students) - Joint Agrmnts	104,714	145,198	151,467	131,800	91,806
	321,299	368,787	368,586	378,800	349,306

Student Transportation services (11-000-270-XXX) is used to record the costs associated with conveying students between home and school, and from school to other school related activities. This function includes the supervision of student transportation services as well as vehicle servicing and maintenance.

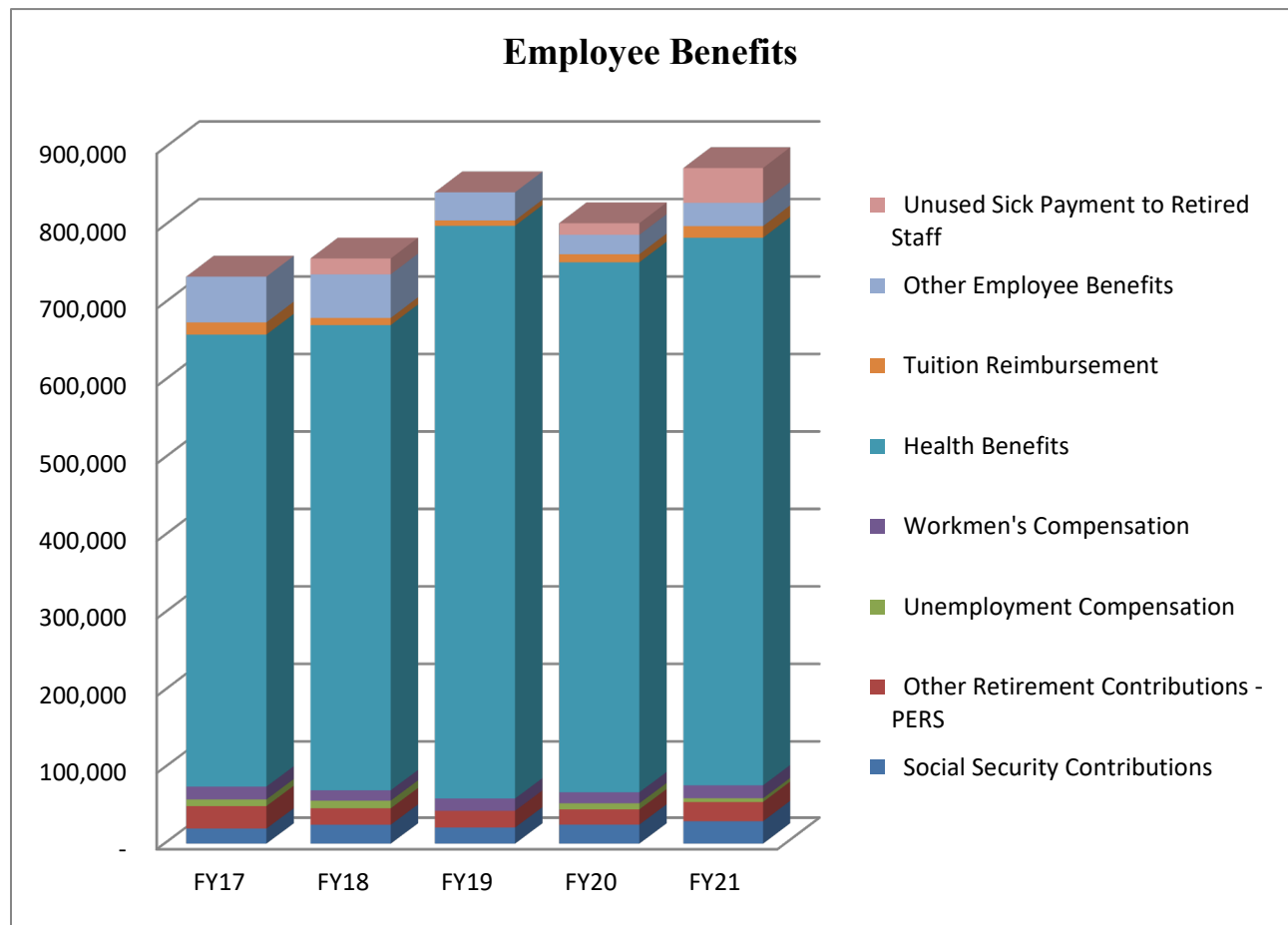


2020-2021 Budget

Employee Benefits (11-000-291-2xx)

	Actual			Revised	Proposed
	FY17	FY18	FY19	FY20	FY21
Social Security Contributions	19,769	24,851	21,129	25,000	29,444
Other Retirement Contributions - PERS	29,569	21,621	22,016	20,000	25,277
Unemployment Compensation	8,754	10,000	-	8,000	4,900
Workmen's Compensation	16,888	13,700	16,161	14,500	17,000
Health Benefits	584,186	601,263	740,258	684,982	707,576
Tuition Reimbursement	15,740	9,232	6,979	10,449	15,000
Other Employee Benefits	59,079	56,271	36,327	25,000	30,000
Unused Sick Payment to Retired Staff	-	20,497	-	15,000	45,000
	733,985	757,435	842,870	802,931	874,197

Personal services – Employee Benefits (11-XXX-XXX-2XX) is used to report the employee benefits for district staff whose salaries are reported in the general fund.

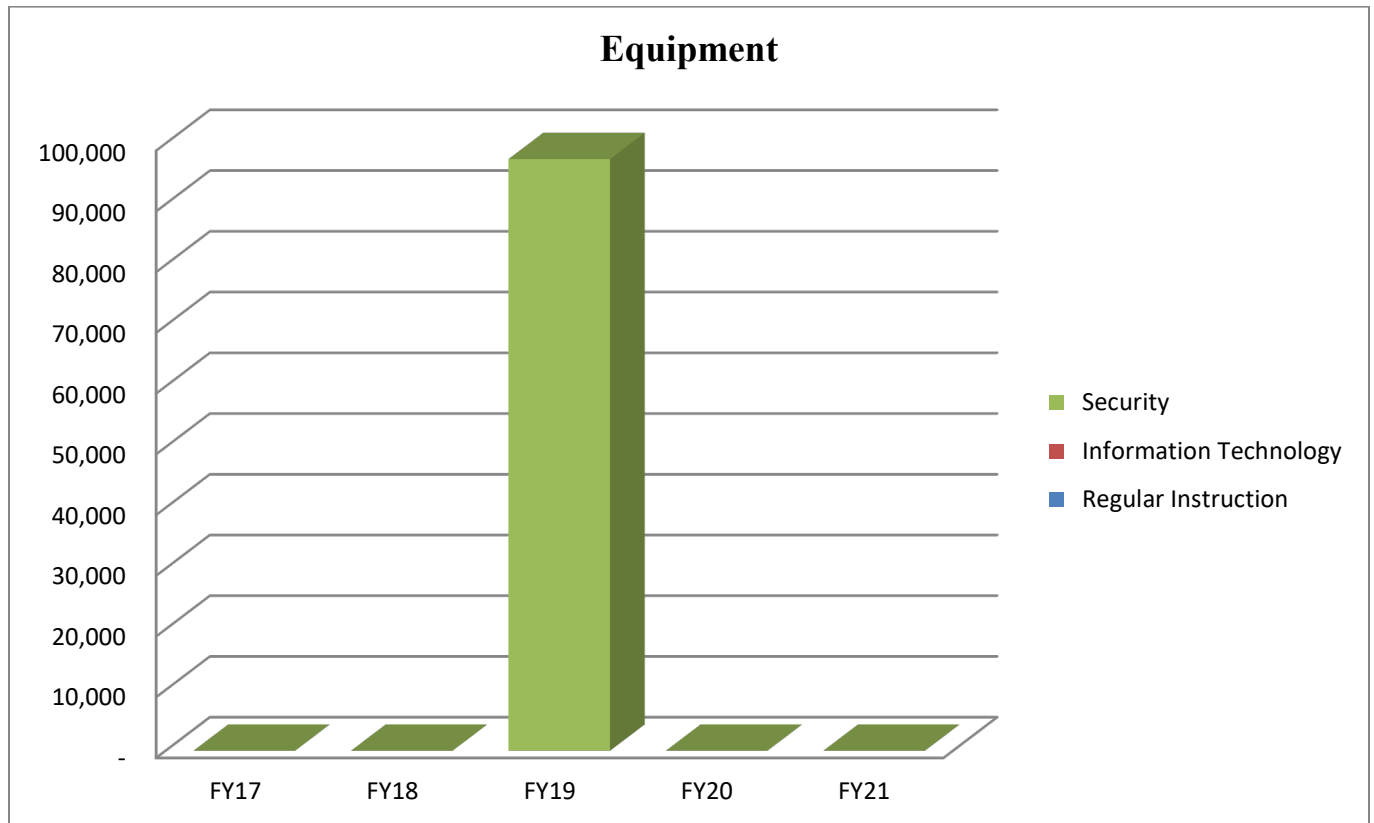


2020-2021 Budget

Capital Outlay – Equipment (12-xxx-xxx-73x)

	Actual			Revised	Proposed
	FY17	FY18	FY19	FY20	FY21
Regular Instruction	-	-	-	-	-
Information Technology	-	-	-	-	-
Security	-	-	97,421	-	-
	-	-	97,421	-	-

Equipment (12-XXX-XXX-73X) items are any instrument, machine, apparatus, or set of articles (including software) which meets all of the following criteria: Retains its original shape, appearance, and character with use; does not lose its identity through fabrication or incorporation into a more complex unit; it is non-expendable, that is, if the item is damaged it is more feasible to repair the item than replace it; under normal conditions of use it can be expected to serve its purpose for at least one year. The capitalization threshold has been set at \$2,000 for financial reporting purposes.

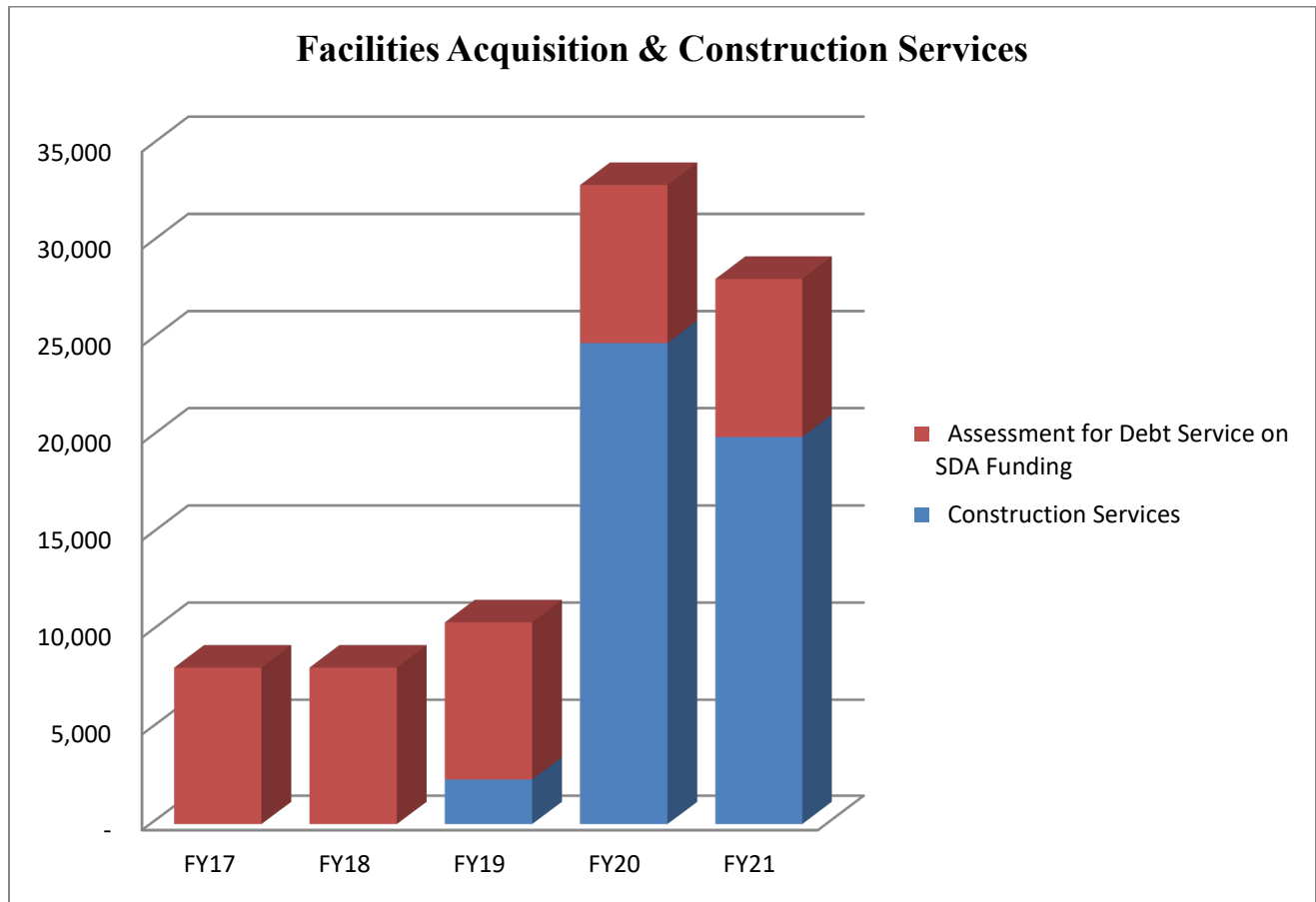


2020-2021 Budget

Capital Outlay – Facilities Acquisition and Construction Services (12-000-400-xxx)

	Actual			Revised	Proposed
	FY17	FY18	FY19	FY20	FY21
Construction Services	-	-	2,328	24,832	20,000
Assessment for Debt Service on SDA Funding	8,133	8,133	8,133	8,133	8,133
	8,133	8,133	10,461	32,965	28,133

Facilities Acquisition and Construction services (12-000-400-XXX) is used to record activities funded by current revenues concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions, and improving sites. The capital projects fund (Fund 30) accounts for major capital facility improvements where the source of revenue would be the sale of bonds, grants, or transfers from the general fund to augment the grant.



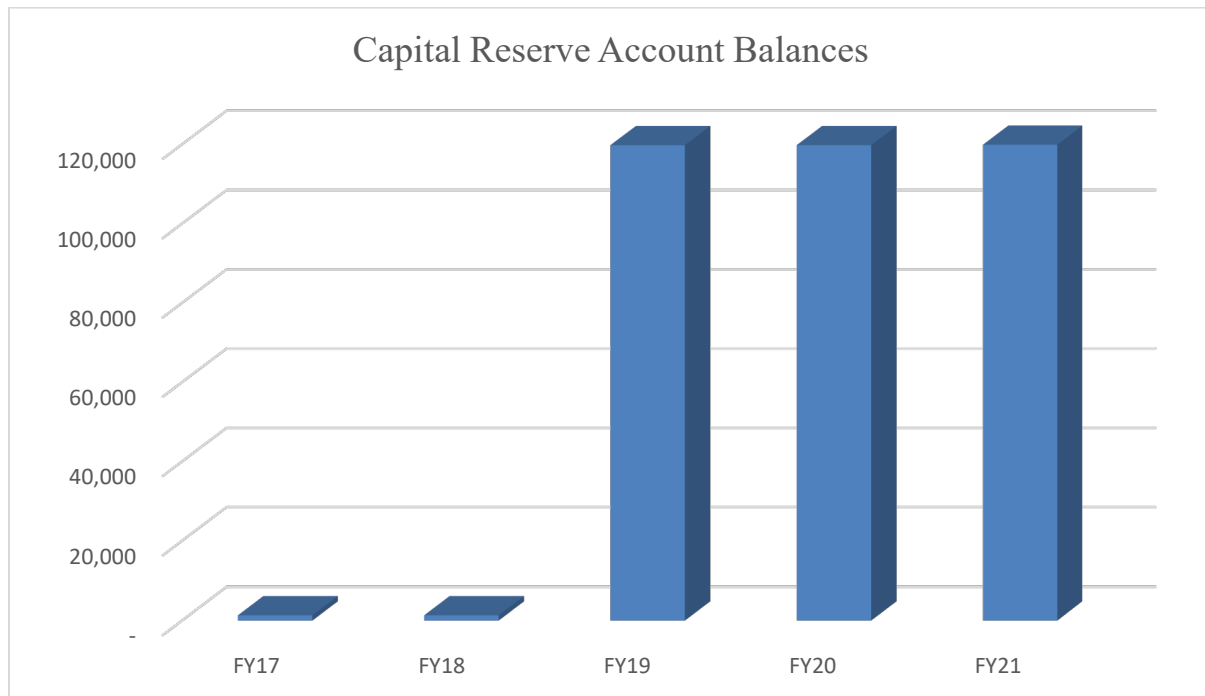
2020-2021 Budget

Capital Outlay – Increase in Capital Reserve

	Actual			Revised	Proposed
	FY17	FY18	FY19	FY20	FY21
Interest Deposit to Capital Reserve	200	-	-	10	100
Deposit to Capital Reserve	-	-	118,469	-	-
	200	-	118,469	10	100

	Actual			Revised	Anticipated
	FY17	FY18	FY19	FY20	FY21
Capital Reserve Account Balances	1,309	1,309	119,778	119,788	119,888
	1,309	1,309	119,778	119,788	119,888

Increase in Capital Reserve (10-604) is used to record a budgeted increase in the capital reserve account to help finance the local share of the District's Long Range Facilities Plan (LRFP). Investment income is listed separately at the object level.

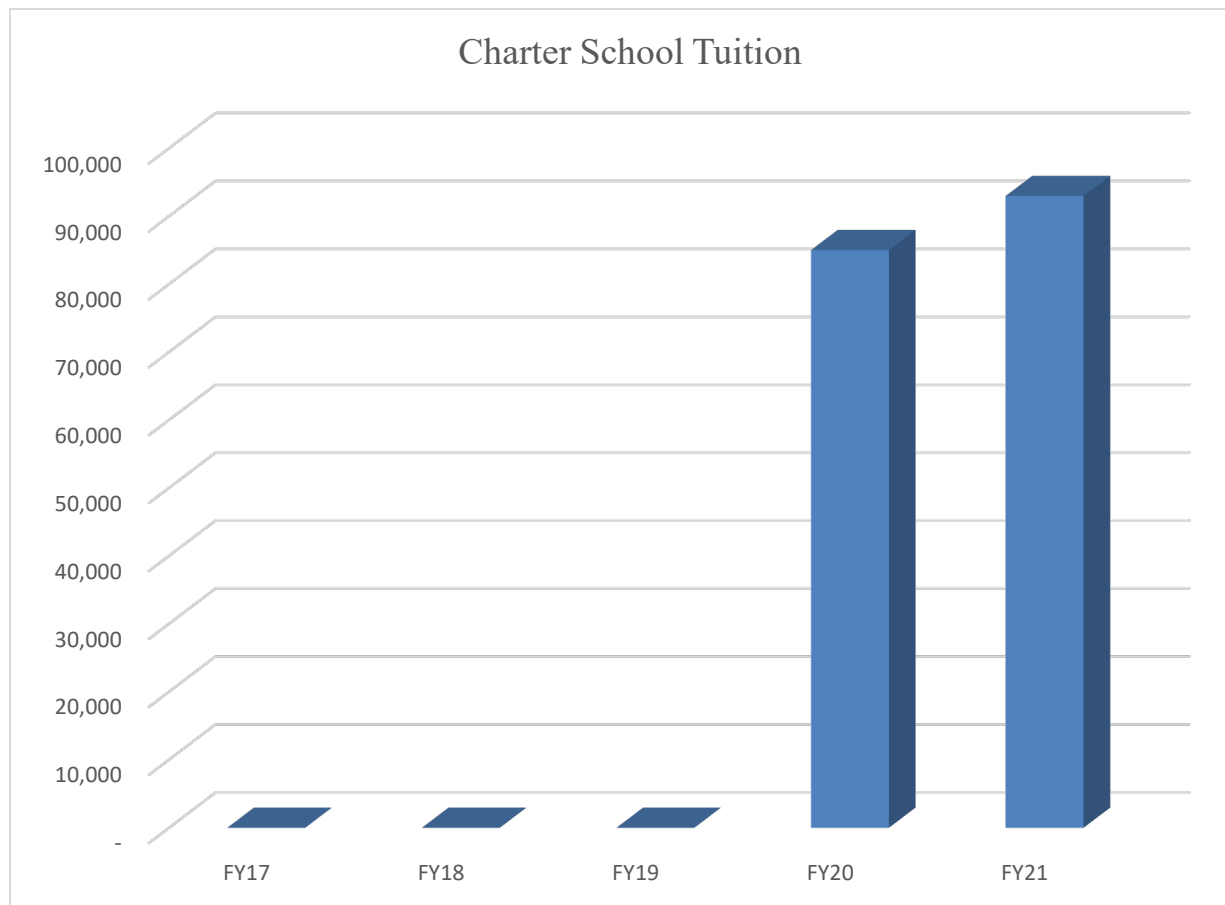


2020-2021 Budget

Transfer of Funds to Charter Schools (10-000-100-56x)

	Actual			Revised	Proposed
	FY17	FY18	FY19	FY20	FY21
Charter School Tuition	-	-	-	85,011	92,969
	-	-	-	85,011	92,969

Transfer of Funds to Charter Schools (10-000-100-56X) is used to record the estimated payment of district general fund revenues related to resident students projected to attend a charter school. The amount recorded is provided by the Department of Education and includes the projected per pupil regular education spending and special education amounts for those pupils.

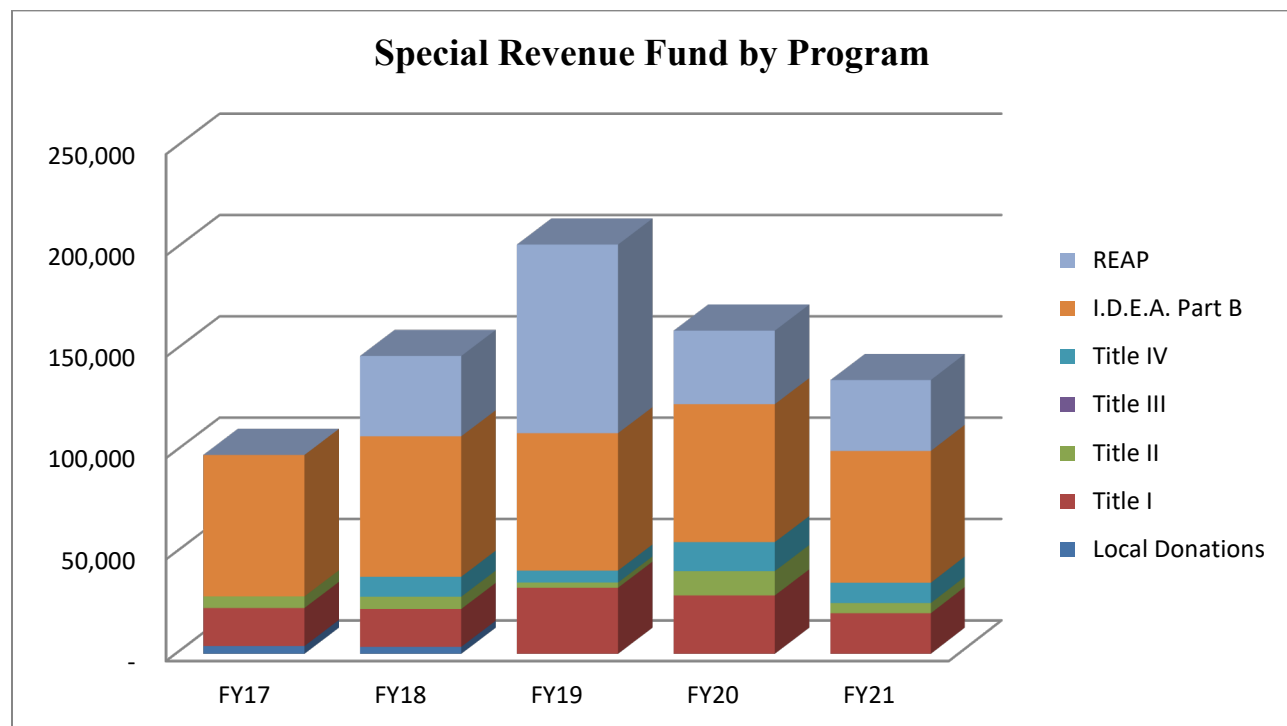


2020-2021 Budget

Special Revenue Fund Appropriations by Program

	Actual			Revised	Proposed
	FY17	FY18	FY19	FY20	FY21
Local Donations	3,808	3,427	-	-	-
Title I	18,749	18,635	32,516	28,731	20,000
Title II	5,715	6,045	2,572	11,971	5,000
Title III	-	-	-	-	-
Title IV	-	9,820	5,884	14,296	10,000
I.D.E.A. Part B	69,768	69,304	67,809	68,112	65,000
REAP	-	39,661	93,097	36,286	35,000
	98,040	146,892	201,878	159,396	135,000

The Special Revenue Fund (20-XXX-XXX-XXX) accounts for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Some examples of special revenue funds might include restricted federal grants in aid and local donations. These funds are additionally grouped by local, state and federal sources.

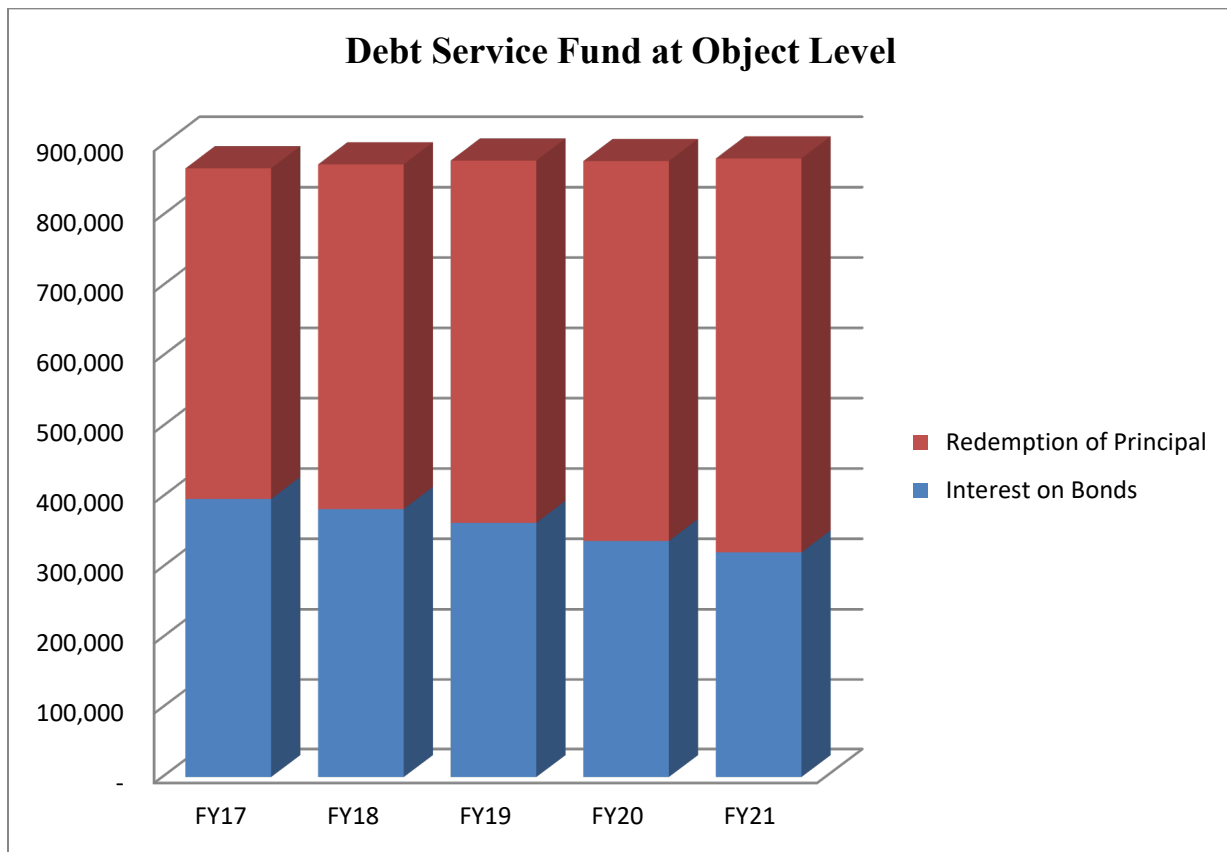


2020-2021 Budget

Debt Service Fund Appropriations at Object Level

	Actual			Revised	Proposed
	FY17	FY18	FY19	FY20	FY21
Interest on Bonds	396,950	382,550	362,950	337,200	321,000
Redemption of Principal	470,000	490,000	515,000	540,000	560,000
	866,950	872,550	877,950	877,200	881,000

The Debt Service Fund (40-XXX-XXX-XXX) accounts for the principal and interest payments on outstanding long-term debt. The sources of revenue in this fund are state aid, debt service tax levy, transfers from capital projects after completion of the original purpose, or transfers from general fund capital reserve.



2020-2021 Budget

Informational Section

2020-2021 Budget

State Aid Analysis

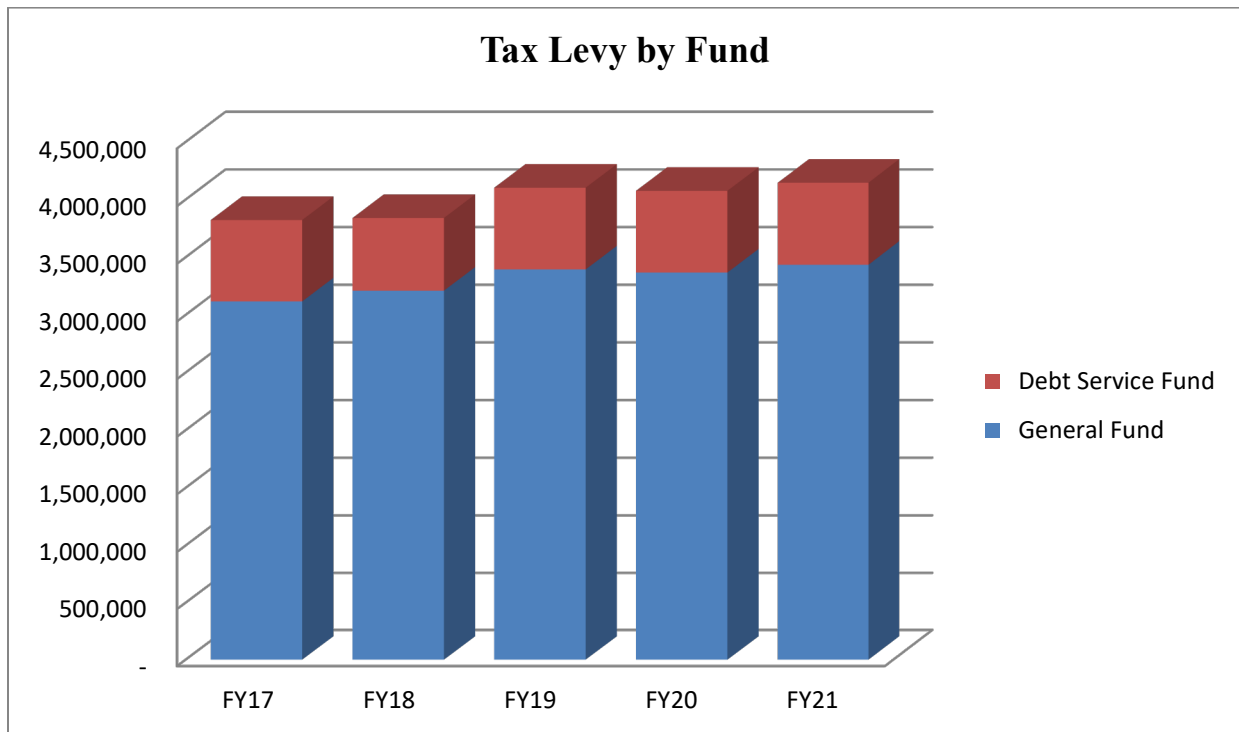
	FY17	Actual FY18	FY19	Revised FY20	Proposed FY21
Equalized Aid	898,191	921,710	992,141	992,141	877,917
Transportation Aid	35,253	35,253	140,825	140,825	140,825
Special Education Aid	210,863	210,863	302,902	302,902	302,902
Security Aid	26,269	26,269	34,238	34,238	34,238
School Choice Aid	257,877	257,877	222,822	247,431	274,118
Adjustment Aid	38,204	38,204			
Supplemental Enrollment Growth Aid	149,760	149,760			
Under Adequacy Aid	6,832	6,832			
PARCC Readiness Aid	3,690	3,690			
Per Pupil Growth Aid	3,690	3,690			
Professional Learning Community Aid	3,830	3,830			
Total Aid	1,634,459	1,657,978	1,692,928	1,717,537	1,630,000
Total Aid without Choice	1,376,582	1,400,101	1,470,106	1,470,106	1,355,882
One Year Aid Change	20,399	23,519	70,005	-	(114,224)
% Aid Change from Prior Year	1.5%	1.7%	5.0%	0.0%	-7.8%
% Aid Change since FY09 (SFRA)	20.0%	22.1%	28.2%	28.2%	18.2%
Adequacy Budget	4,993,084	5,083,382	4,843,475	4,997,658	4,603,026
District Spending	4,014,974	4,131,481	4,386,107	4,359,554	4,312,678
Above/(Below) Adequacy	(978,110)	(951,901)	(457,368)	(638,104)	(290,348)
Total SFRA Due to District	1,670,554	2,012,324	1,702,032	1,349,851	973,482
Variance from Actual	293,972	612,223	231,926	(120,255)	(382,400)
% of Actual versus Due	82.40%	69.58%	86.37%	108.91%	139.28%
Local General Fund Tax Levy	3,116,783	3,209,771	3,393,966	3,367,413	3,434,761
One Year Change	77,153	92,988	184,195	(26,553)	67,348
% Levy Change	2.5%	3.0%	5.7%	-0.8%	2.0%
Local Fair Share	3,797,993	3,587,352	3,619,408	4,159,857	4,094,549
% of Local Fair Share	82.06%	89.47%	93.77%	80.95%	83.89%
ASSA Resident Enrollment	380	380	360	353	328
One Year Change	3	0	-20	-7	-25
% Change over prior year	0.8%	0.0%	-5.3%	-1.9%	-7.1%
% Change since FY09 (SFRA)	13.8%	13.8%	7.8%	5.7%	-1.8%

2020-2021 Budget

Tax Levy Analysis

	Actual			Revised	Proposed
	FY17	FY18	FY19	FY20	FY21
General Fund	3,116,783	3,209,771	3,393,966	3,367,413	3,434,761
Debt Service Fund	705,764	630,394	708,896	708,291	711,360
Total Tax Levy	3,822,547	3,840,165	4,102,862	4,075,704	4,146,121

The district's budget was prepared with a 2.0%, or \$67,348 increase in the general fund tax levy. The proposed general fund tax levy for FY21 is \$3,434,761. The district's local fair share (LFS) as calculated by the state of NJ is \$4,094,549. Therefore, the district's proposed levy for FY21 is \$659,788 under its LFS. Approximately 84% of what the state calculates the district can contribute towards its adequacy budget.

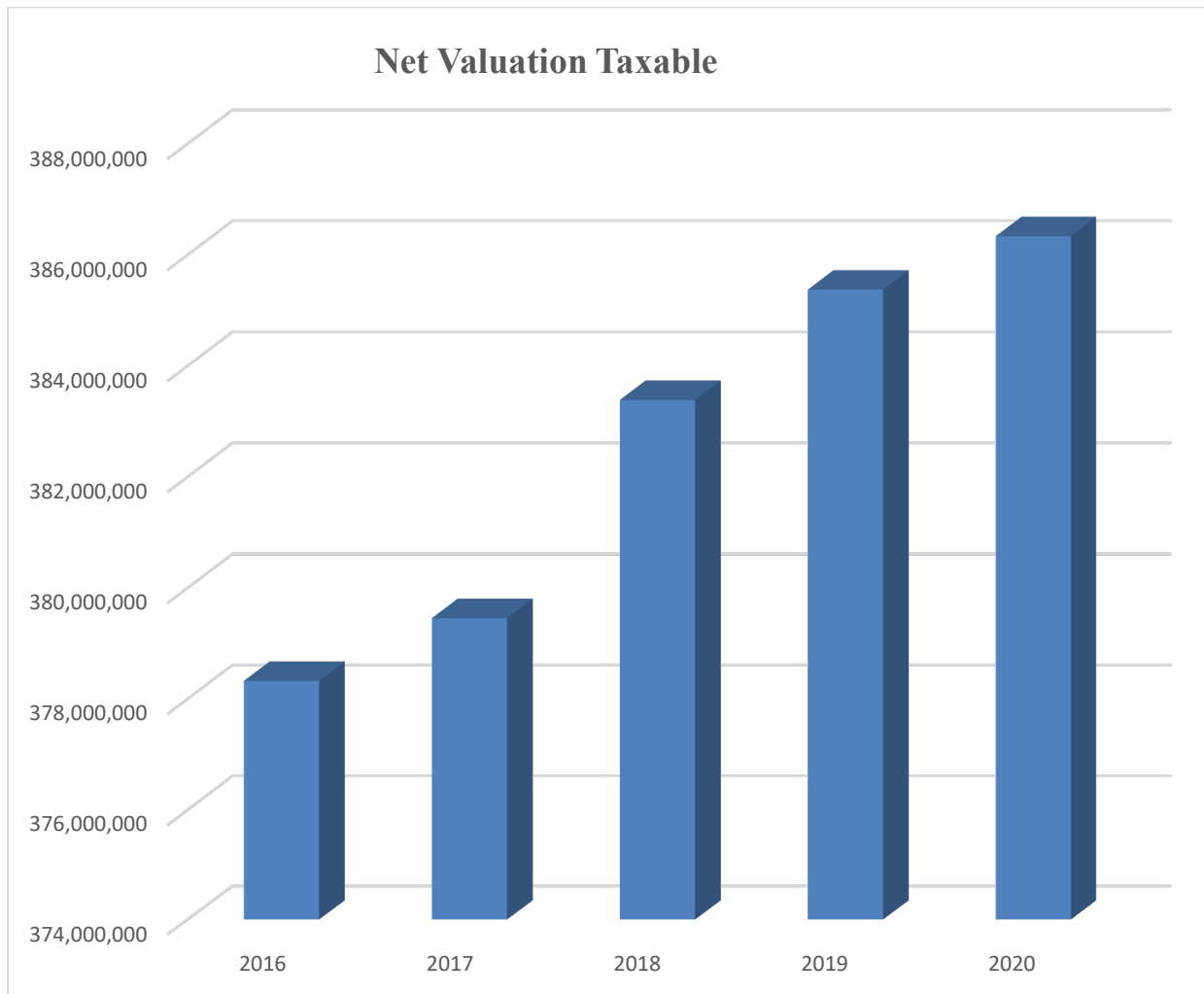


2020-2021 Budget

Net Valuation Taxable

	2016	2017	2018	2019	2020
South Harrison	378,324,352	379,454,625	383,385,700	385,373,400	386,337,200

The net valuations taxable (NVT) of a town will have a direct impact on the individual town's school tax rates. It is important to note that a fluctuating NVT of the township can have as much of an impact on the individual homeowner's school tax bill as the District's tax levy itself. When the NVT increases, the tax rate decreases and vice versa. The following charts depict the variances in NVT and tax rates for a five (5) year period:

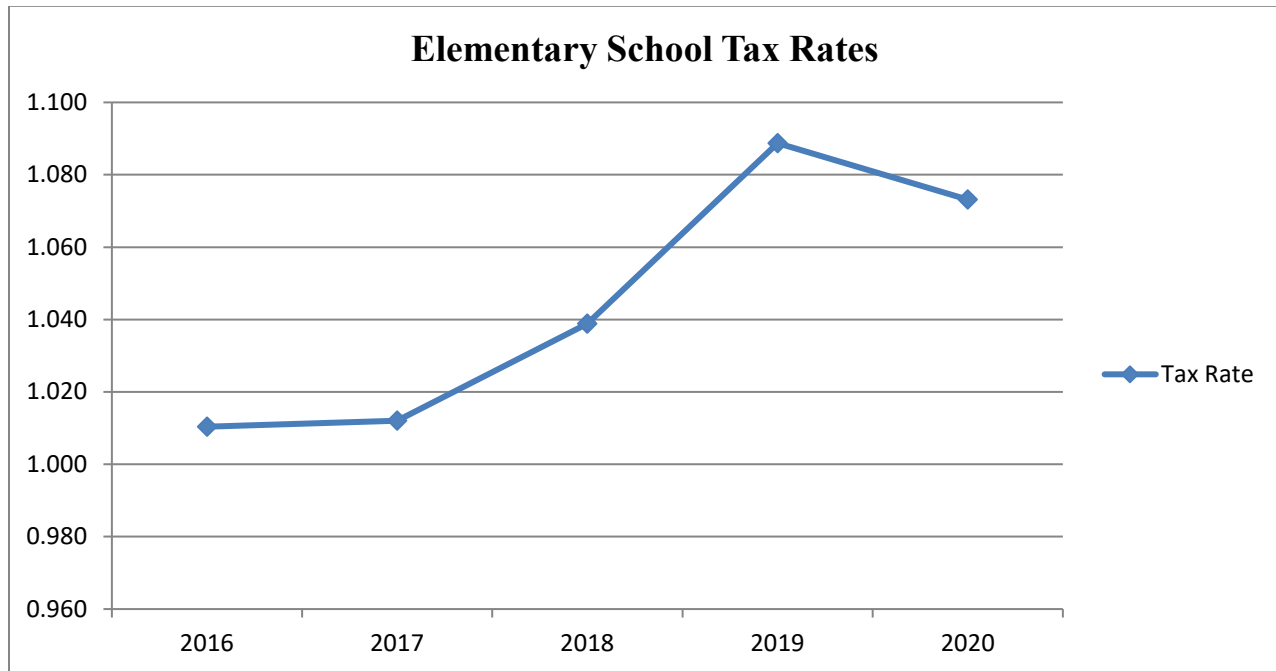


2020-2021 Budget

Elementary School Tax Rates

	2016	2017	2018	2019	2020
Tax Rate	1.010	1.012	1.039	1.089	1.073

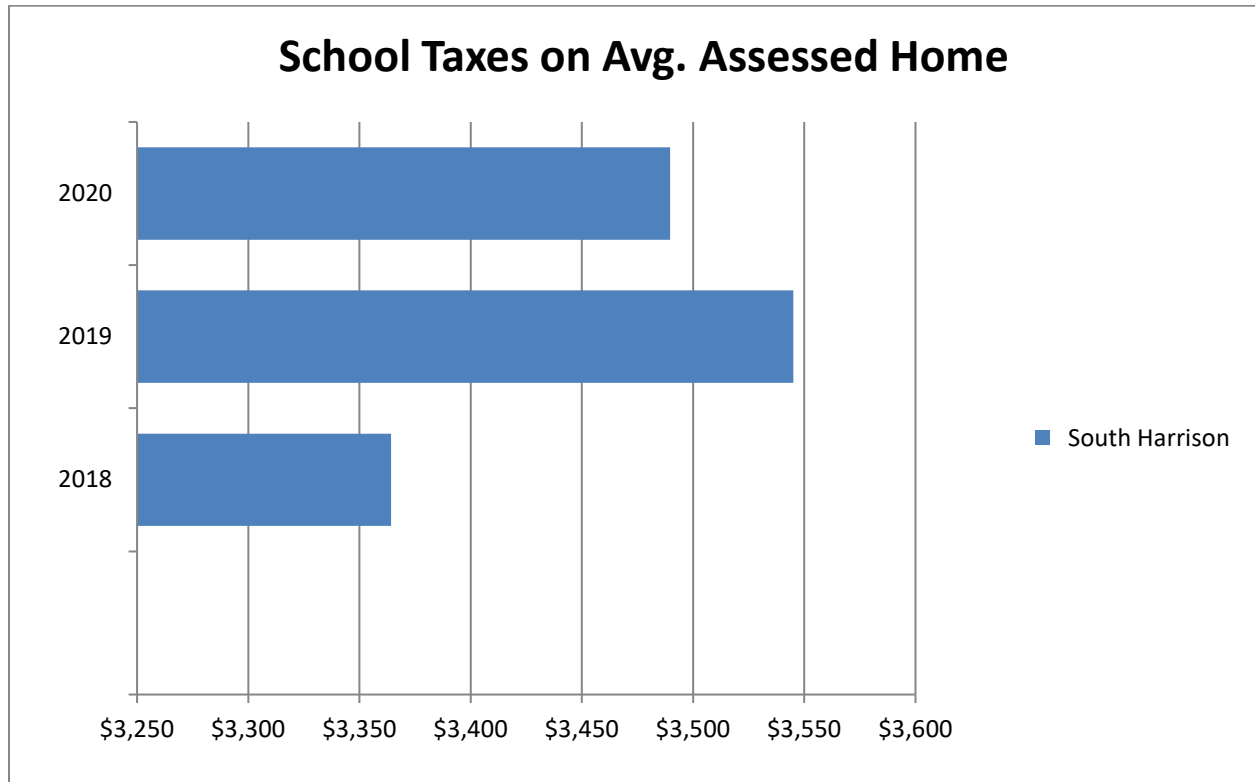
Please note that the tax rates are provided on a calendar year basis, and are inclusive of debt service.



2020-2021 Budget

Annual Elementary Taxes on Average Assessed Home

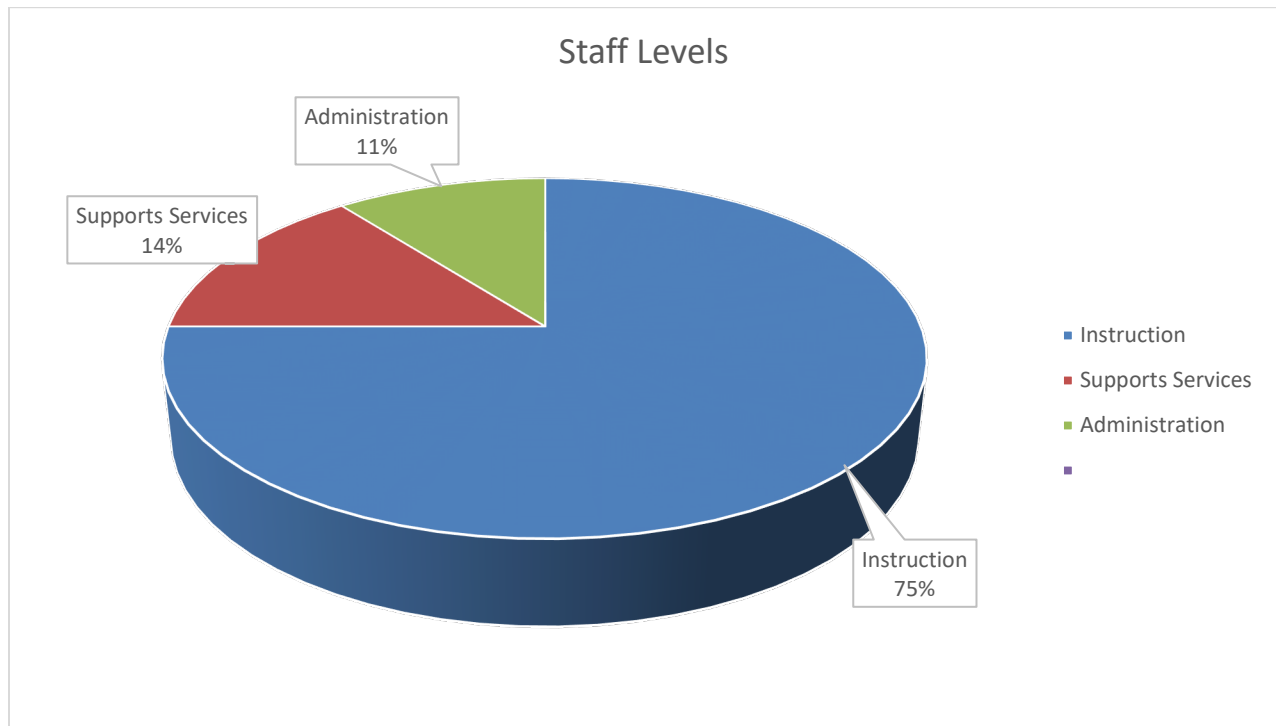
	2018	2019	2020
South Harrison	3,364	3,545	3,490



2020-2021 Budget

Staffing Levels

Full Time Equivalent Positions	Actual			Current FY20	Proposed FY21
	FY17	FY18	FY19		
Instruction:					
Regular	24.5	23.6	23.6	23.6	22.0
Special	5.5	6.0	6.0	5.0	5.0
Other Instruction	1.0	1.0	1.0	1.0	0.0
Support Services:					
Student & Instruction Related	6.2	6.8	6.8	5.2	5.2
Administration:					
General Administration	0.3	0.0	0.0	0.0	0.0
School Administration	2.5	2.2	2.2	2.2	2.0
Central Services	0.5	0.6	0.6	0.6	1.8
	40.5	40.2	40.2	37.6	36.0

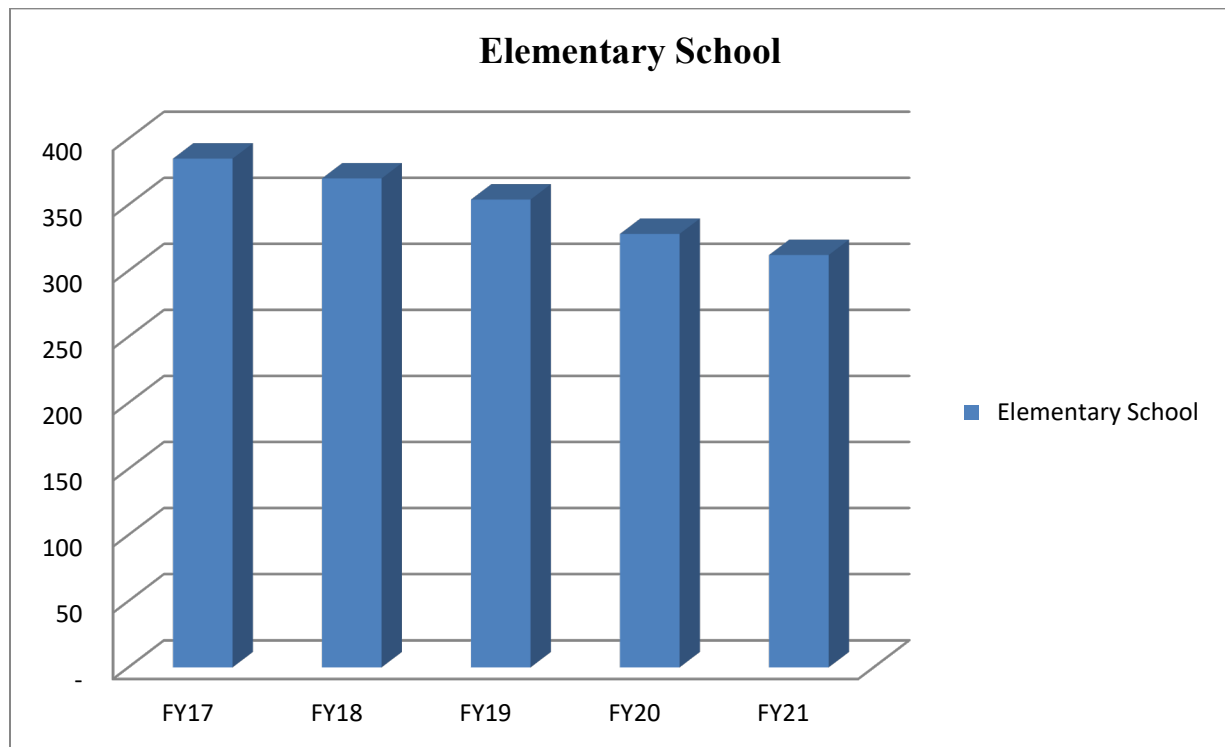


2020-2021 Budget

Enrollment

			Actual	Current	Projected
	FY17	FY18	FY19	FY20	FY21
Elementary School	385	370	354	328	312
	385	370	354	328	312

District enrollment will continue to decrease in the 2020-21 school year when compared to actual enrollment for the 2019-20 school year. Available school choice seats will increase to the district maximum of 26 students in September 2020. In total, the District projects an enrollment decrease of 4.9% to 312 Pre-School to 6th grade students for the 2020-21 school year.

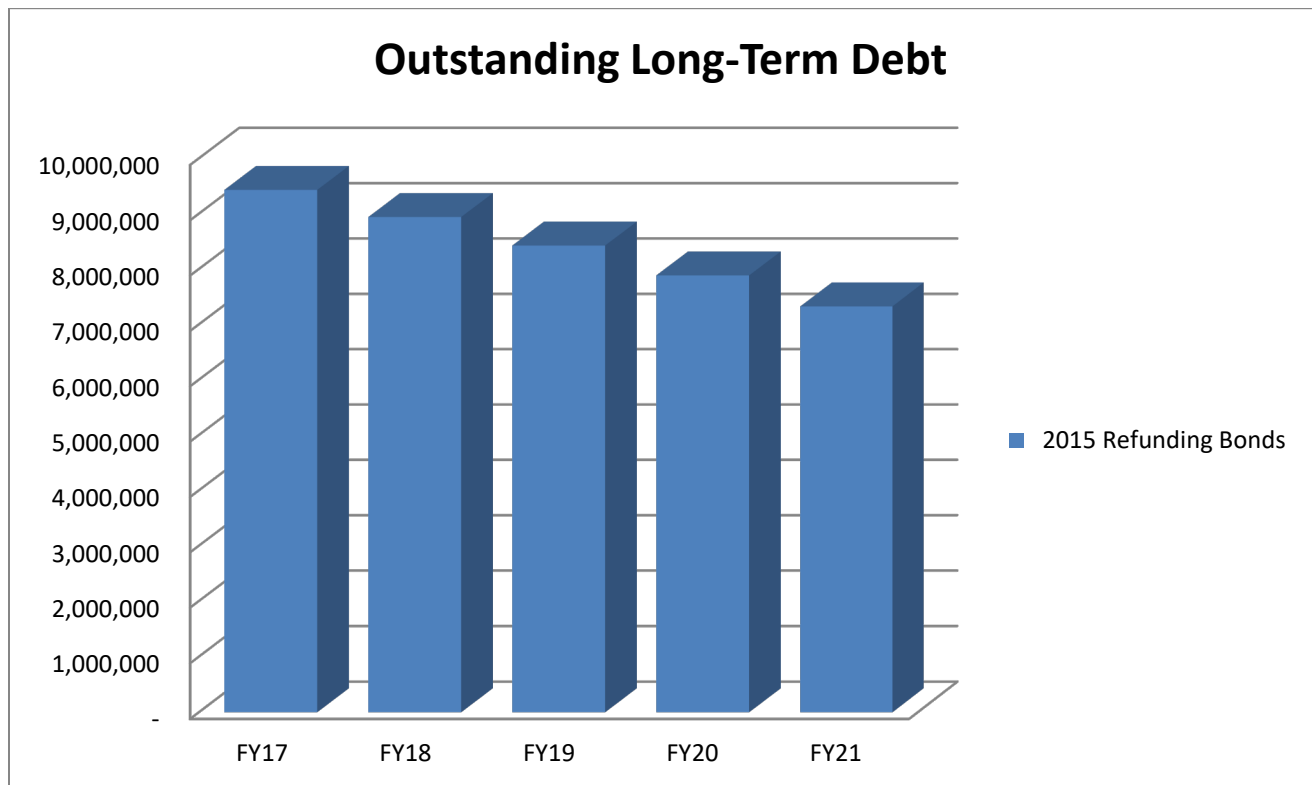


2020-2021 Budget

Long-Term Debt

	Actual			Current	Projected
	FY17	FY18	FY19	FY20	FY21
2015 Refunding Bonds	9,430,000	8,940,000	8,425,000	7,885,000	7,325,000
	9,430,000	8,940,000	8,425,000	7,885,000	7,325,000

The District currently has one (1) outstanding bond issue. The majority of the outstanding balance is attributed to the bonds issued in 2005 and 2006 for the construction of additions and renovations to the Elementary school building. The 2015 refunding bonds are set to retire in January of 2031 per the current amortization schedule.



2020-2021 Budget

Shared Service Summary

	Actual			Revised	Proposed
	FY17	FY18	FY19	FY20	FY21
Superintendent	43,575	43,575	37,360	38,039	38,671
Business Administration	58,183	58,183	59,347	60,534	20,706
Information Technology	35,000	35,000	35,000	36,050	36,771
Facility Maintenance	60,000	60,000	60,000	61,800	63,036
Curriculum & Instruction	60,000	60,000	60,000	61,800	-
Special Services	16,000	16,000	16,000	16,480	-
Total	272,758	272,758	267,707	274,703	159,184

Superintendent

Dr. Lavender has been serving as the Superintendent of both Kingsway Regional and South Harrison Elementary for the past seven years. As per his contract ratified in September of 2018, the cost of his services for FY21 will be \$38,671. This equates to 20% of his total compensation for FY21.

Curriculum & Instruction

As part of the shared service phase out plan with Kingsway Regional, the district will not contract for curriculum and instruction based services in FY21. This function will be covered internally as part of the phase out plan that will be shared with the Board of Education.

Business Administration

Kingsway Regional will continue to provide support in the area of business administration in FY21. As part of the phase out plan, the FY21 budget includes funding for a new payroll/accounts payable position. Kingsway Regional will not provide these services in FY21.

Facility Maintenance

The proposed cost of the eighth year of the contract for facility maintenance services is \$63,036. With the help and expertise of Kingsway's Maintenance staff, the building continues to get much-needed attention. The maintenance staff have spent a significant amount of time in the building again this year, and the Buildings & Grounds Supervisor has assisted administration by scheduling maintenance projects with KRSD staff, and has coordinated with vendors when needed, while overseeing their work. The maintenance budget includes continued preventative maintenance on our HVAC and other mechanical building systems.

Child Study Team Management

As part of the shared service phase out plan with Kingsway Regional, the district will not contract for child study team management services in FY21. This function will be covered internally as part of the phase out plan that will be shared with the Board of Education.

Information Technology

The District is completing the seventh year of a shared services arrangement with the Kingsway Regional School District for the provision of technology services. Technology remains a priority in this budget and \$36,771 has been re-appropriated for the shared service arrangement.

2020-2021 Budget

