

SOUTH HARRISON TOWNSHIP ELEMENTARY SCHOOL DISTRICT

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

2021-2022
DISTRICT BUDGET



“Committed to Excellence”

2021-2022 Budget

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Introductory Section

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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, 2021 through June 30, 2022.

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 2019 to facilitate a new three-year [strategic plan](#). The goal of the Board was to conduct a strategic planning process that defined the decisions and actions that shape and guide the future direction of the school district over the next several years. The planning process included targeted and prioritized actions steps to move the district forward. The Board solicited the feedback and participation of the community-at-large and hosted several community meetings. On Monday, August 19, 2019, the Board of Education formally adopted the 2019-2022 strategic plan.

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 \$280,000 annually in school choice aid by participating in the State of New Jersey’s school choice program. Additionally, the district will be entering into several new shared service agreements with the Logan Township School District in July of 2021. By partnering with Logan, South Harrison can continue to hold down administrative costs, while improving instructional program quality, through the dedication of resources to the classroom.

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Financial Summary

The fiscal year 2022 operating budget (General Fund) totals \$5,280,392, a decrease of \$46,373, or 0.87% from current year. The budget was developed with a 2%, or \$68,695 increase in the general fund tax levy. Overall, state aid will decrease by \$180,191, and totals \$1,449,809 for fiscal year 2022. The special revenue fund totals \$267,621, a projected increase of \$73,405 from current year. The debt service fund totals \$888,000, which equates to an increase of \$7,000 from FY21.

	<u>2020-21</u>	<u>2021-22</u>	<u>Variance</u>
Total Operating Budget	\$5,326,526	\$5,280,392	(\$46,134)
Total Special Revenue	194,216	267,621	73,405
Total Debt Service	881,000	888,000	7,000
Total Budget	\$6,401,742	\$6,436,013	\$34,271

Revenue Overview

The South Harrison Elementary School District's operating budget (General Fund) totals \$5,280,392 for FY22. 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>2020-21</u>	<u>2021-22</u>	<u>% Inc/(Dec)</u>	<u>\$ Inc/(Dec)</u>
Fund Balance	\$191,392	\$303,127	58.38%	\$111,735
State Aid	1,630,000	1,449,809	(11.05%)	(180,191)
Tax Levy	3,434,761	3,503,456	2.0%	68,695
Miscellaneous	<u>70,373</u>	<u>24,000</u>	<u>(65.9%)</u>	<u>(46,373)</u>
Total Operating Budget	<u>\$5,326,526</u>	<u>\$5,280,392</u>	<u>(0.87%)</u>	<u>(\$46,134)</u>

Fund Balance. The FY22 operating budget utilizes \$303,127 of fund balance, or surplus. By law, school districts are able to maintain a maximum surplus balance of 2% of prior year expenditures, or \$250,000, whichever is greater. Excess surplus is designated as revenue (Budgeted fund balance) in subsequent budgets.

State Aid. On February 23, 2021, 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 FY22. South Harrison's overall FY22 state aid will decrease \$180,191 from FY21. State aid totals \$1,449,809, inclusive of school choice aid of \$280,085.

Local Tax Levy. The FY22 general fund is supported by \$3,503,456 in local property taxes. This represents an increase of \$68,695, or 2%.

Tuition. The district is anticipating \$14,000 in tuition income for FY22. Tuition is assessed on students that participate in our three and four year old part-time pre-school programs.

Miscellaneous. The FY22 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 \$5,280,392 in FY22. This represents a decrease of under 1% from FY21.

Personnel

Due to the nature of our industry, nearly 57% of our operating budget consists of employee compensation and benefits. Total compensation totals \$2,239,722 for FY22, with another \$790,780 dedicated to

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employee benefits. Compensation takes up nearly 42% of our total operating budget while employee benefits total 15%. The budget maintains current staffing levels for FY22.

Full Time Equivalent Positions	Actual			Current	Proposed
	FY18	FY19	FY20	FY21	FY22
Instruction:					
Regular	23.6	23.6	22.6	22.0	22.0
Special	6.0	6.0	5.0	5.0	5.0
Other Instruction	1.0	1.0	1.0	0.0	0.0
Support Services:					
Student & Instruction Related	6.8	6.8	6.2	5.7	5.7
Administration:					
General Administration	0.0	0.0	0.0	0.0	0.5
School Administration	2.2	2.2	2.2	1.8	1.3
Central Services	0.6	0.6	0.6	0.5	0.5
	40.2	40.2	37.6	35.0	35.0

Employee Benefits

Employee benefits account for \$790,780, or eighteen percent (18%) of our 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 2.93% for the period July 1 through June 30. Prescription premiums will decrease by 8%, and dental premiums will remain flat 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. South Harrison remains committed to providing inspiring educational experiences that prepare students effectively for learning beyond grade six. In doing so, the district continues to prioritize a standards-based approach to educational programming that infuse the NJ Student Learning Standards (NJSLS) and 21st century skills and themes into its curriculum and programs. Specifically, the budget includes resources for student learning supports in the following areas:

- **Supplies, Textbooks, Equipment:**
 - i. Continuation of a five-year blended (digital & hard copy) math program in grades K-5 (Go Math);
 - ii. A four-year blended (digital & hard copy) math program in grade 6 that aligns with the Kingsway Regional Middle School (KRMS) (Big Ideas);
 - iii. A digital science program for grades 4-6 that also aligns with the KRMS;
 - iv. A blended (digital & hard copy) social studies program in grades 4-6 (MyWorld Interactive);
 - v. A digital world language program to support K-6 world cultures curriculum (Middlebury Interactive Languages);
 - vi. Project Lead the Way (PLTW) Launch curriculum in grades K-2;

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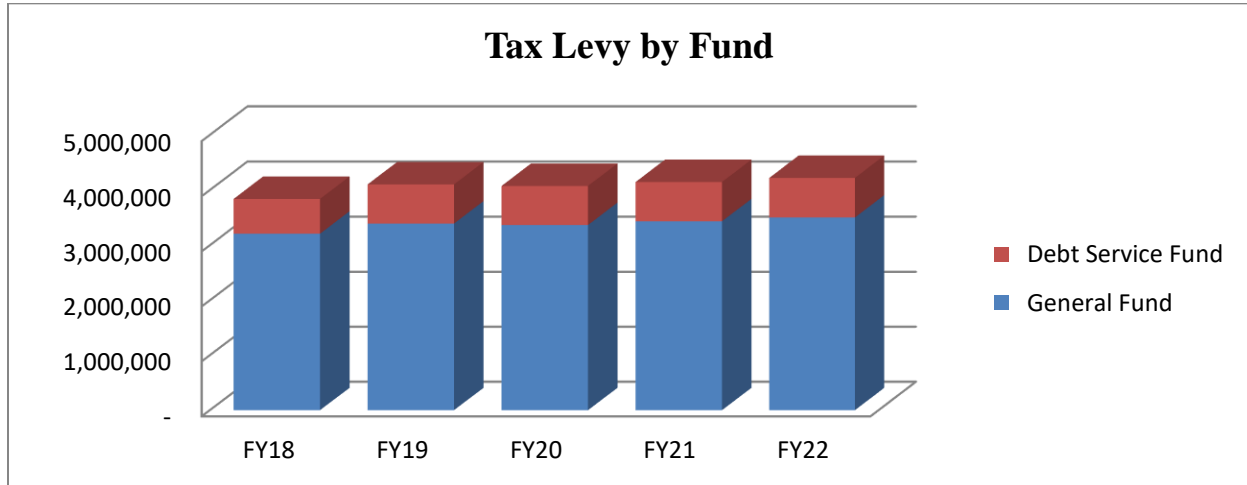
- vii. Continuation of writing and literacy programs in Grades K-6 (Lucy Calkin's Units of Study and Wit & Wisdom);
- viii. Supplemental instructional supplies and materials across all subject areas;
- **Academic Programs:**
 - i. Continuation of an adaptive computer based assessment (MAP, STAR, Link-It or similar) as a universal screener;
 - ii. Reintroduction of AIMSweb as a progress monitoring tool for the RTI program;
 - iii. Expansion of LinkIT! to support data analysis across the district as well as to enhance opportunities for instructional assessment in grades 3-6.
- **Instructional Staffing and Professional Development:**
 - i. Evaluation of current structure for instructional support to align staffing and support to areas of greatest need for students and staff;
 - ii. Recommendation of revised support staffing structure to optimize instructional improvement as part of reorganization of district's structure in July 2021;
 - iii. Evaluation of staff needs in the areas of professional development surrounding all current programs and resources to provide teachers training and support to enhance their use of the resources we already have in district;
 - iv. Planning with internal staff and private partners to provide training and support in identified areas of need by setting goals starting with areas with likeliest immediate impact on student achievement.

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Informational Summary

Tax Rate

The FY22 general fund is supported by \$3,503,456 in local property taxes. This represents an increase of \$68,695, or 2.0%. It is important to note that this increase does not include debt service, which will increase by an additional \$5,651. The total tax levy for 2021-22 totals \$4,220,467.



Enrollment

District enrollment will continue to decrease in the 2021-22 school year when compared to actual enrollment for the 2020-21 school year. Available school choice seats will remain at the district maximum of 26 students in September 2021. In total, the District projects an enrollment decrease of 2.9% to 304 Pre-School to 6th grade students for the 2021-22 school year.

	Current Enrollment 2020-21	Projected Enrollment 2021-22	Increase/ (Decrease)
PS-3	2	5	+3
PS-4	5	10	+5
K	45	30	-15
1 st	34	45	+11
2 nd	52	34	-18
3 rd	39	52	+13
4 th	45	39	-6
5 th	44	45	+1
6 th	47	44	-3
District Total	313	304	-9
Resident Students	288	278	-10
Choice Students	25	26	+1

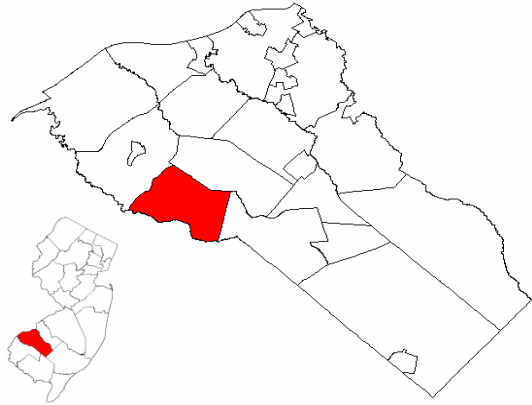
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Organizational Section

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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 primary goal of the South Harrison Township Elementary School District is to provide all students with educational opportunities and learning programs that promote high levels of academic achievement, social-emotional competence, and guided preparation for the future. This is achieved by providing a comprehensive curriculum, the integration of technology, and the professional services of a competent and dedicated faculty, administration, and support staff.

Guiding this mission are local initiatives that address the individual needs of our students as well as state and federal mandates, including the New Jersey Learning Standards, and the Every Student Succeeds Act (ESSA). The diverse resources of the school district, which include an involved Home and School Association (HSA) and active adult community, contribute to a quality school system. They serve an integral role in supporting positive learning experiences that motivate, challenge and inspire children to learn.

Curriculum and Instruction Goals:

1. To ensure students are college and career ready upon graduation
2. To vertically and horizontally align curriculum K-12 to ensure successful transition of students at each grade level
3. To identify individual student strengths and weaknesses utilizing various assessment measures (formative, summative, alternative, etc.) so as to differentiate instruction while meeting the rigor of the applicable content standards
4. To improve student achievement as assessed through multiple measures including, but not limited to, state testing, local assessments, and intermediate benchmarking

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 continuing to enhance professional development and implementation of the 5-year Go Math program for K-5. Big Ideas will continue in grade 6 over the next

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3-year term 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. We are also integrating Mystery Science as an additional resource to support Science instruction in the virtual environment. Supplemental resources continue to be purchased to supplement the daily science enrichment instructional period with a focus on STEM-based projects. SH will also continue the purchasing of Chromebooks to deliver the interactive resources. We are now 1:1 in grades 5-6 with the intent of moving forward in 4th grade with implementing 1:1 in 21/22.

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, Wit & Wisdom in grades 3-6, classroom libraries (varied levels), Phonological Awareness resources (K-3), and Scholastic supplemental subscriptions. The district will be evaluating the use of instructional support staff to support ELA as part of the restructuring that will occur in July 2021. Recommendations for board consideration will include a part-time instructional coaching role, a full-time interventionist, and a part-time reading specialist.

Social Studies (New Jersey Student Learning Standards)

SH implements a locally developed Social Studies curriculum, which is aligned to the NJSLS. This year, SH implemented Pearson's MyWorld Interactive Social Studies Social Studies program to supplement instruction and will begin to integrate into grade 3. As part of summer work and revisions to prepare for 21/22 school year we will evaluate and revise our curriculum based on the equity legislation passed by the NJ Legislature as well as the revisions to the NJ Social Studies standards effective September of 2021. We are evaluating supplemental resources to accompany the materials we already have to achieve this including online resources.

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 be continued to be purchased: Play Music digital text, plank road music K-8, 3-pc recorders, and lapboards. We will be revising curriculum in the summer of 2021 as part of a countywide effort to revise the standards in the arts based on the NJDOE approved revisions that take effect September 2021.

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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. 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 resource extends into other classes as well. As part of summer work and revisions to prepare for the 21/22 school year we will evaluate and revise our curriculum based on the equity legislation passed by the NJ Legislature effective September 2021.

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 visits to the Media Center as part of the Language Arts program. 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 be a focus on technology integration into all curricula and instruction. We believe this helps to reinforce the NJSLs technology standards effectively and in a responsible manner. Further work will be done in 2021/2022 to evaluate future opportunities both internally and via private partnerships for STEAM related activities for students to enhance our offerings in this area.

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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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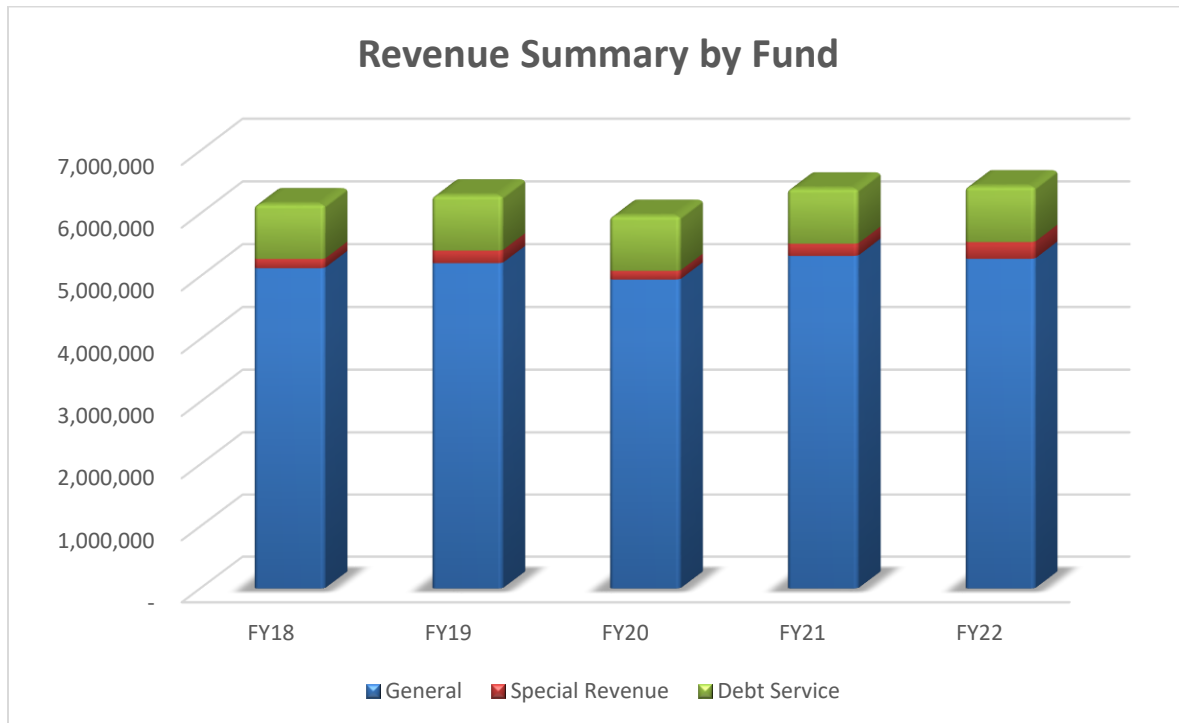
A fund is a fiscal and accounting entity with a self-balancing set of accounts regarding cash and other financial resources. It also contains all related liabilities and residual equities or balances, or changes therein. Funds are established to carry on specific activities or attain certain objectives 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 FY21	Proposed FY22
	FY18	FY19	FY20		
General	5,131,413	5,210,864	4,950,460	5,326,526	5,280,392
Special Revenue	146,892	201,878	138,087	194,216	267,621
Debt Service	872,550	877,950	877,200	881,000	888,000
	6,150,855	6,290,692	5,965,747	6,401,742	6,436,013

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.



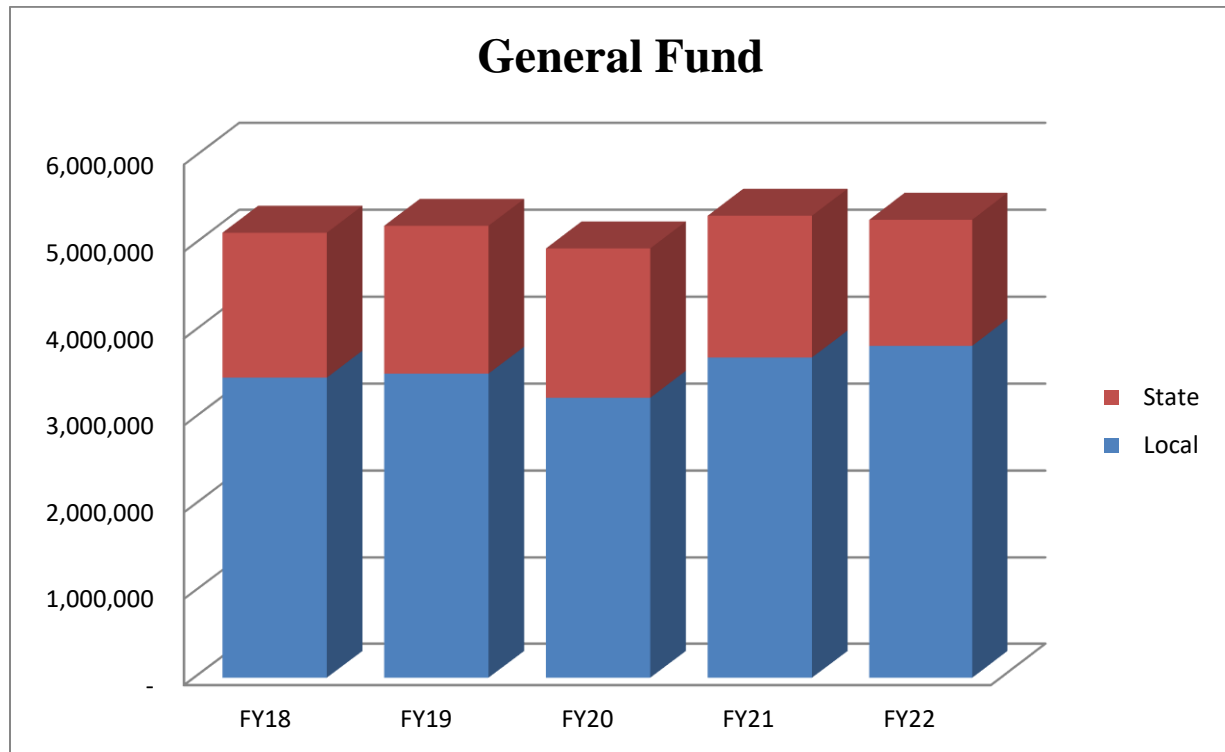
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Sources of Revenue by Fund

General Fund (10)

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Local	3,464,825	3,510,396	3,232,923	3,696,526	3,830,583
State	1,666,588	1,700,468	1,717,537	1,630,000	1,449,809
Total	5,131,413	5,210,864	4,950,460	5,326,526	5,280,392

The South Harrison Township Elementary School District's general fund (operating budget) totals \$5,280,392 for FY22. 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.).

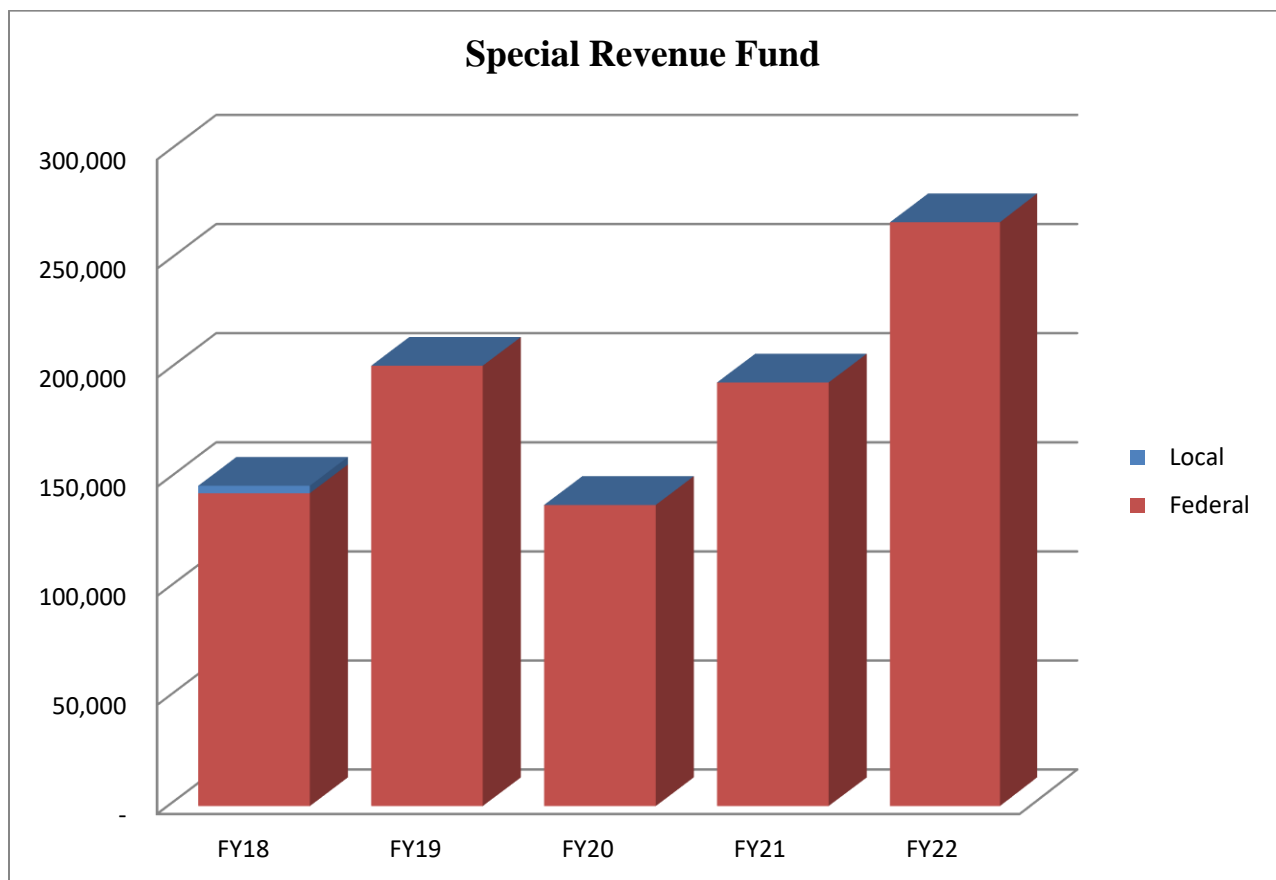


2021-2022 Budget

Special Revenue Fund (20)

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Local	3,427	-	-	-	-
Federal	143,465	201,878	138,087	194,216	267,621
Total	146,892	201,878	138,087	194,216	267,621

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), and COVID relief grants.

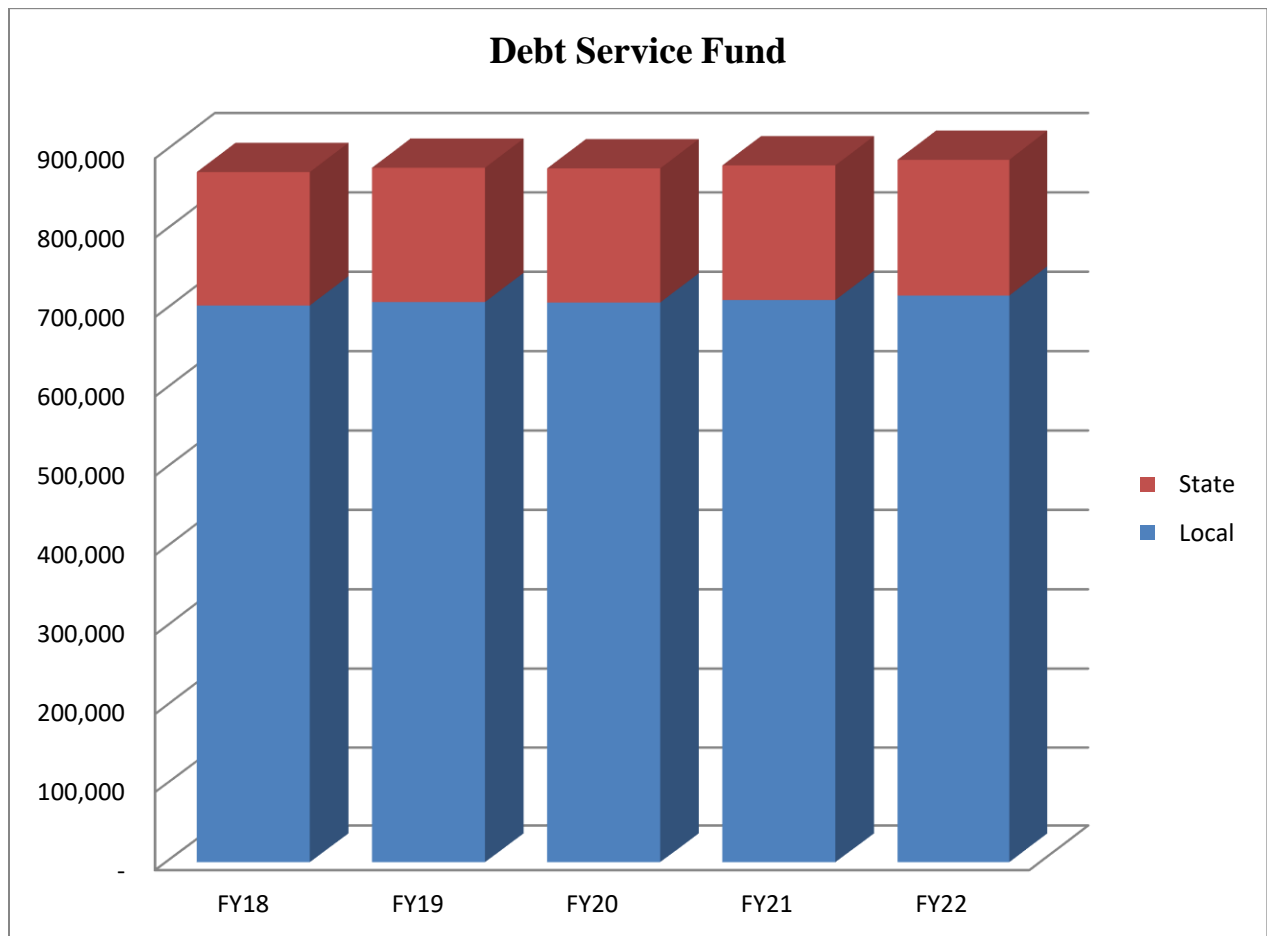


2021-2022 Budget

Debt Service Fund (40)

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Local	704,536	708,896	708,291	711,360	717,011
State	168,014	169,054	168,909	169,640	170,989
Total	872,550	877,950	877,200	881,000	888,000

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.



2021-2022 Budget

Revenue Detail by Source

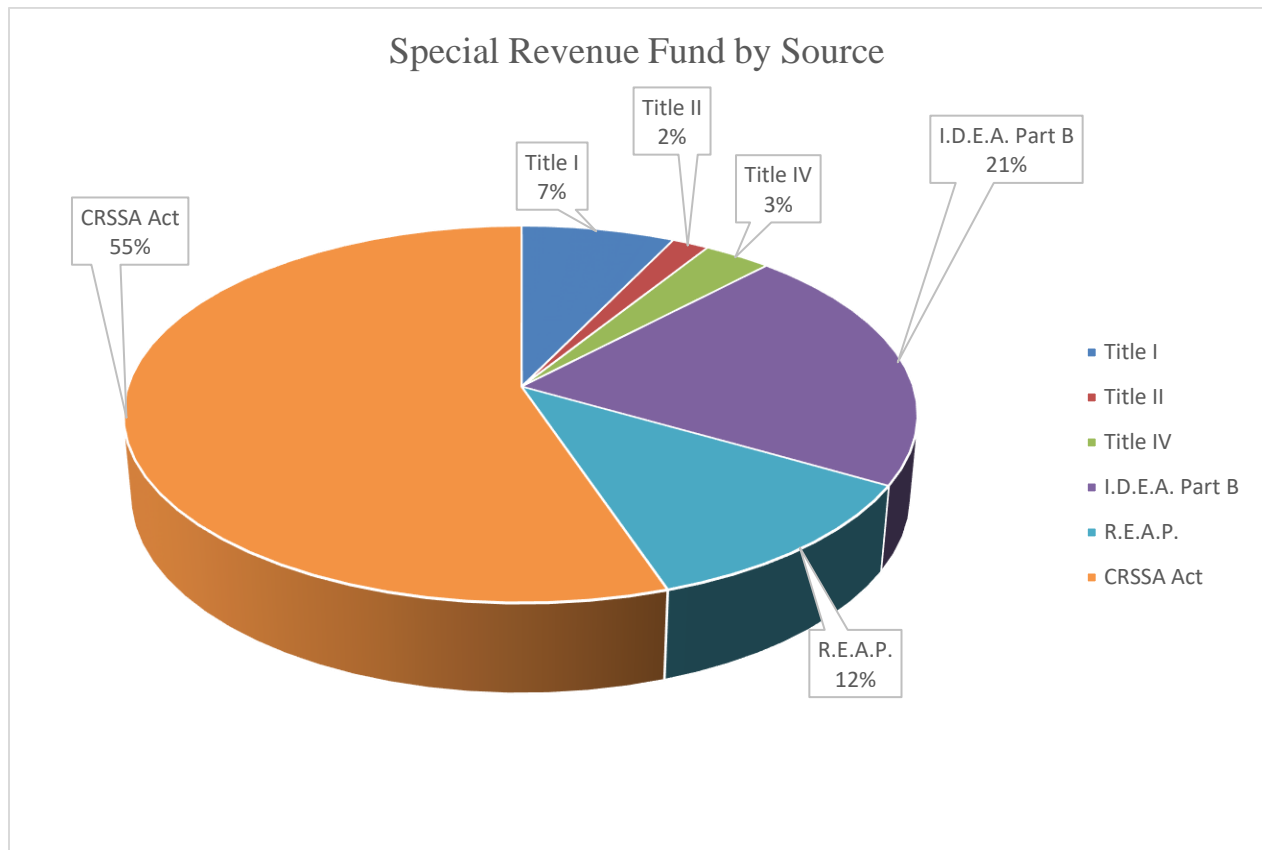
General Fund (10)

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Local Sources					
Local Tax Levy	3,209,771	3,393,966	3,367,413	3,434,761	3,503,456
Tuition	28,726	16,600	15,600	14,000	14,000
Miscellaneous	22,565	48,121	13,608	10,000	10,000
Total Local Sources	3,261,062	3,458,687	3,396,621	3,458,761	3,527,456
State Sources					
Transportation Aid	35,253	140,825	140,825	140,825	140,825
School Choice Aid	257,877	222,822	247,431	274,118	280,085
Special Education Aid	210,863	302,902	302,902	302,902	302,902
Equalization Aid	921,710	992,141	992,141	877,917	691,759
Security Aid	26,269	34,238	34,238	34,238	34,238
Under Adequacy Aid	6,832	-	-	-	-
Supplemental Enrollment Growth Aid	149,760	-	-	-	-
Adjustment Aid	38,204	-	-	-	-
PARCC Readiness Aid	3,690	-	-	-	-
Per Pupil Growth Aid	3,690	-	-	-	-
Professional Learning Community Aid	3,830	-	-	-	-
Other State Aids	8,610	7,540	-	-	-
Total State Sources	1,666,588	1,700,468	1,717,537	1,630,000	1,449,809
Budgeted Fund Balance	-	-	-	191,392	303,127
Withdraw from Capital Reserve	-	-	-	-	-
Transfers from Other Funds	-	118,469	-	-	-
Adjustment for Prior Year Encumbrances	-	-	-	46,373	-
Actual Revenues (Over)/Under Expenditures	203,763	(66,760)	(163,698)	-	-
Total General Fund	5,131,413	5,210,864	4,950,460	5,326,526	5,280,392

2021-2022 Budget

Special Revenue Fund (20)

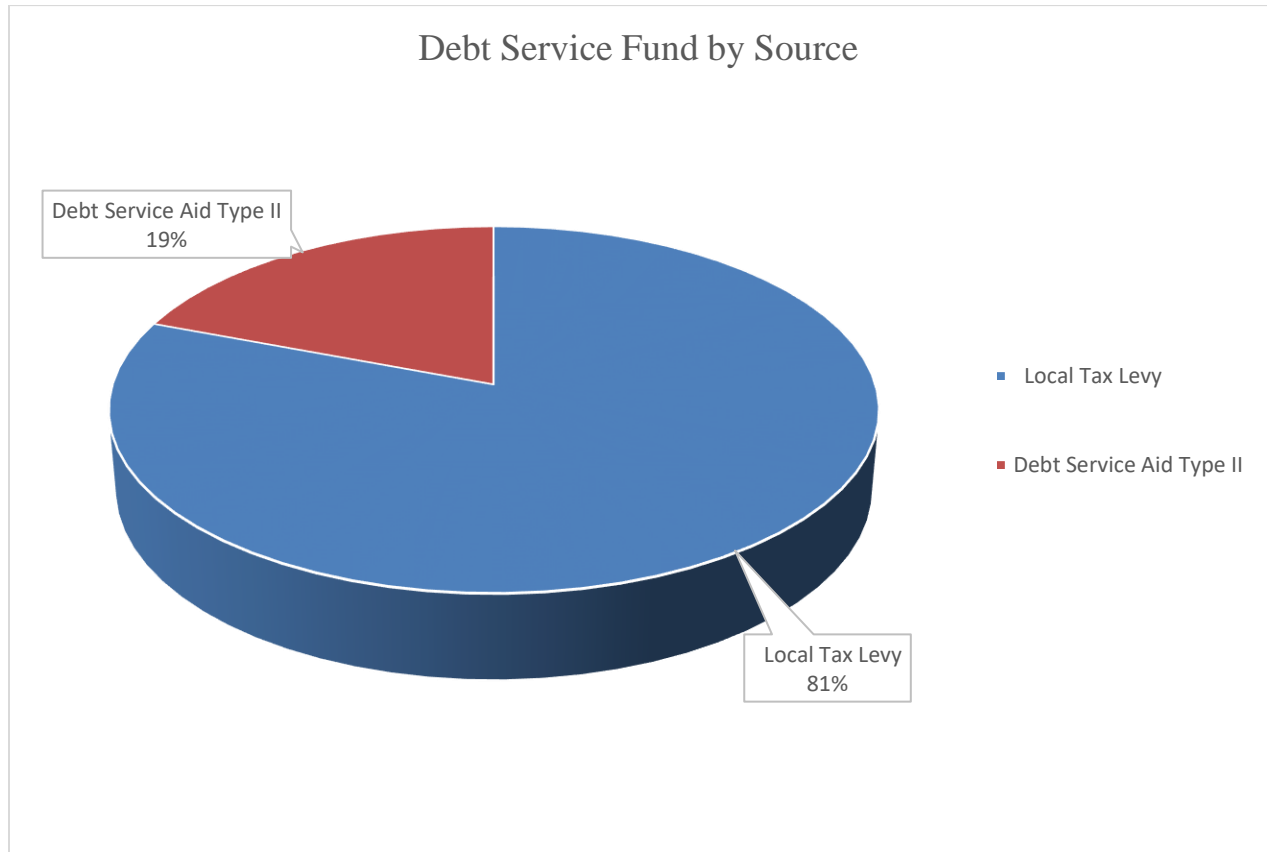
	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Local Sources					
Miscellaneous	3,427	-	-	-	-
Total Local Sources	3,427	-	-	-	-
Federal Sources					
Title I	18,635	32,516	21,155	30,164	19,200
Title II	6,045	2,572	9,630	7,777	4,621
Title IV	9,820	5,884	2,904	20,000	8,500
I.D.E.A. Part B	69,304	67,809	68,112	66,871	56,840
CARES Act Education Stabilization	-	-	-	19,824	-
Coronavirus Relief Fund Grant (CRF)	-	-	-	13,479	-
CRSSA Act - ESSER II	-	-	-	-	77,640
CRSSA Act - Learning Acceleration	-	-	-	-	25,000
CRSSA Act - Mental Health Grant	-	-	-	-	45,000
REAP	39,661	93,097	36,286	36,101	30,820
Total Federal Sources	143,465	201,878	138,087	194,216	267,621
Total Special Revenue Fund	146,892	201,878	138,087	194,216	267,621



2021-2022 Budget

Debt Service Fund (40)

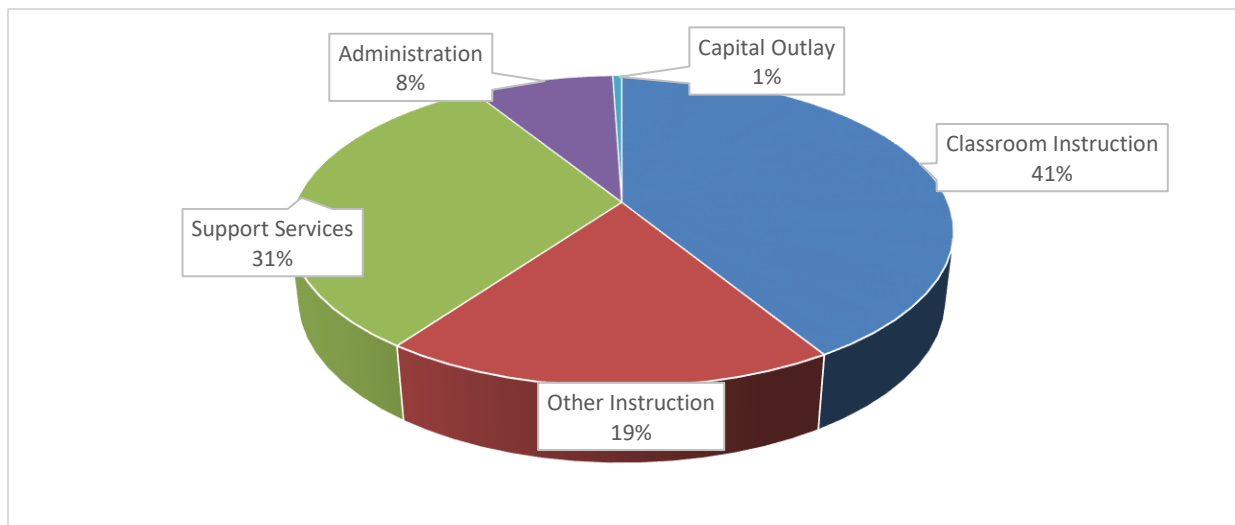
	FY18	Actual FY19	FY20	Revised FY21	Proposed FY22
Local Sources					
Local Tax Levy	630,394	708,896	708,291	711,360	717,011
Miscellaneous	-	-	-	-	-
Budgeted Fund Balance	-	-	-	-	-
Total Local Sources	630,394	708,896	708,291	711,360	717,011
State Sources					
Debt Service Aid Type II	168,014	169,054	168,909	169,640	170,989
Total State Sources	168,014	169,054	168,909	169,640	170,989
Actual Revenues (Over)/Under Expenditures	74,142	-	-	-	-
Total Debt Service Fund	872,550	877,950	877,200	881,000	888,000



2021-2022 Budget

General Fund Appropriations – Program/Function

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Regular Programs	2,022,534	1,888,356	1,813,112	1,905,041	1,897,560
Special Education - Pre-School Disabilities - Part Time	270	-	-	-	-
Special Education - Resource Room/Resource Center	311,900	328,439	334,260	291,500	299,296
Special Education - Home Instruction	3,287	1,792	-	1,000	1,000
Basic Skills/Remedial	-	-	-	-	-
School-Sponsored Extra Curricular Activities	14,879	13,184	12,067	17,252	18,700
Undistributed Instruction - Tuition	68,385	94,014	25,260	-	45,000
Attendance	7,329	7,535	11,291	8,000	8,137
Health Services	69,471	72,684	74,261	97,690	91,808
Speech/OT/PT and Related Services	134,742	153,917	134,175	162,906	169,265
Extraordinary Services	49,119	35,692	28,680	78,500	85,920
Guidance	17,567	22,206	23,574	35,700	50,758
Child Study Team	174,939	166,439	171,819	220,759	193,883
Improvement of Instruction Services	67,139	72,332	67,832	53,915	46,311
Educational Media Services/Library	77,040	79,448	81,494	2,994	2,000
Instructional Staff Training Services	2,474	3,123	8,521	8,350	11,500
General Administration	87,501	143,620	117,643	112,919	149,250
School Administration	156,118	157,777	160,987	172,248	110,971
Central Services	112,544	106,187	113,609	92,206	181,445
Administrative Information Technology	40,505	47,718	59,375	64,995	141,288
Required Maintenance for School Facilities	233,905	144,178	134,016	136,851	139,300
Custodial Services	322,442	333,017	346,165	385,870	389,692
Care and Upkeep of Grounds	22,968	19,868	25,933	32,538	31,000
Security	-	-	-	289	-
Student Transportation Services	368,787	368,586	319,931	438,379	374,809
Personal Services - Unallocated Employee Benefits	757,435	842,870	751,384	885,421	790,780
Equipment	-	97,421	-	-	-
Interest Deposit to Capital Reserve	-	-	-	100	100
Facilities Acquisition and Construction Services	8,133	10,461	50,063	28,133	8,133
Transfer of Funds to Charter School	-	-	85,008	92,970	42,486
	5,131,413	5,210,864	4,950,460	5,326,526	5,280,392



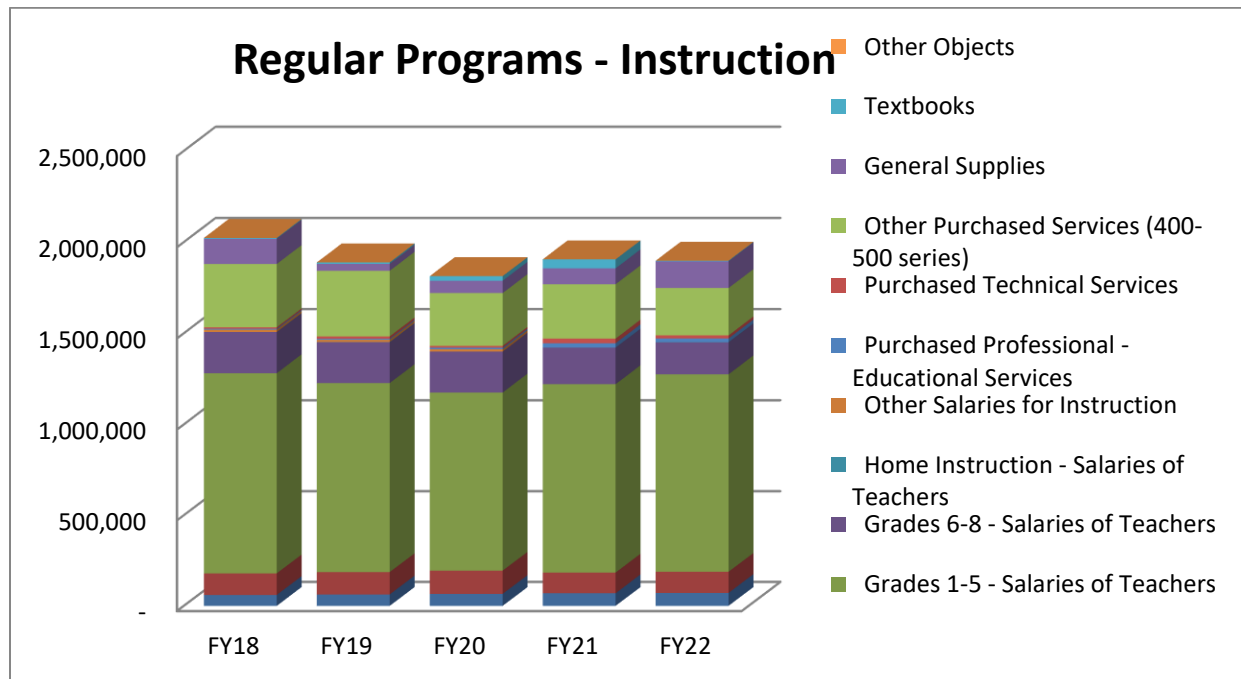
2021-2022 Budget

General Fund Appropriations – Program/Function at Object Level

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

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Preschool - Salaries of Teachers	60,101	62,843	66,093	69,500	71,253
Kindergarten - Salaries of Teachers	119,101	123,385	128,247	114,000	116,798
Grades 1-5 - Salaries of Teachers	1,101,553	1,040,191	980,416	1,036,977	1,086,538
Grades 6-8 - Salaries of Teachers	225,827	224,234	224,601	200,700	175,801
Home Instruction - Salaries of Teachers	540	1,187	-	1,000	1,000
Other Salaries for Instruction	12,155	12,497	13,012	-	-
Purchased Professional - Educational Services	5,188	5,416	8,212	22,785	19,850
Purchased Technical Services	8,112	12,910	10,171	25,517	16,900
Other Purchased Services (400-500 series)	346,902	359,711	289,498	298,100	259,720
General Supplies	138,464	37,808	67,446	87,382	146,550
Textbooks	4,591	8,174	25,416	49,080	3,150
Other Objects	-	-	-	-	-
	2,022,534	1,888,356	1,813,112	1,905,041	1,897,560

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).



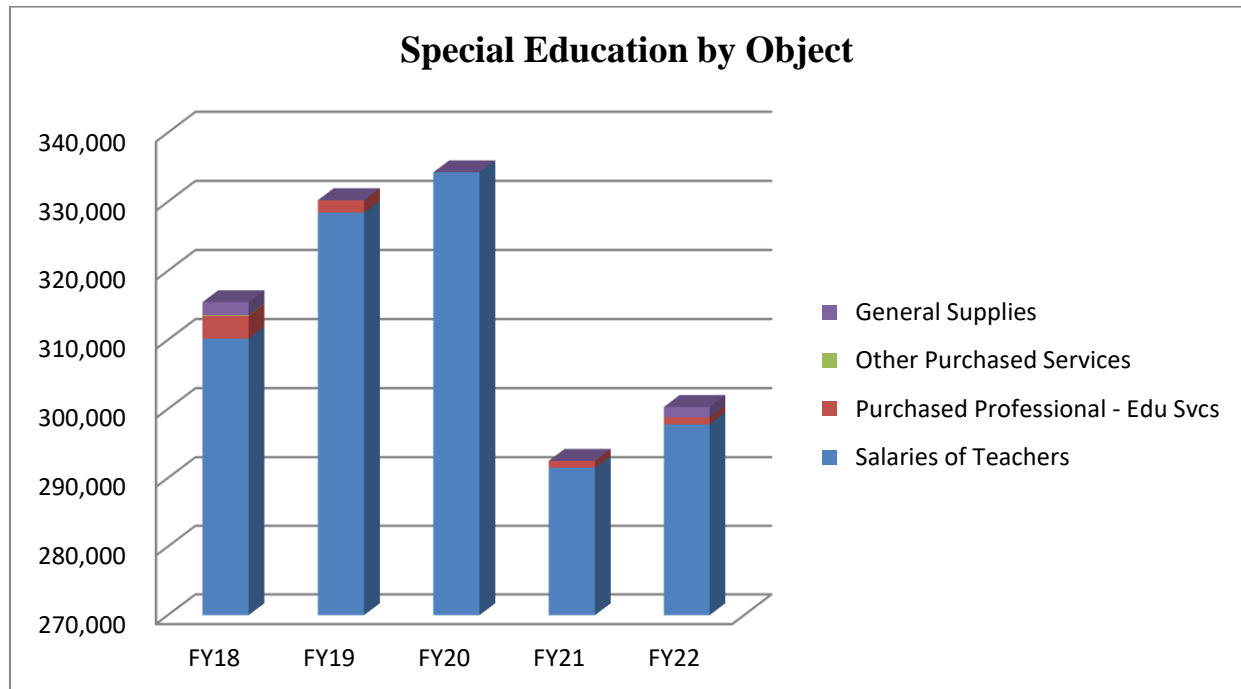
2021-2022 Budget

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

Program Level	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Preschool Disabilities - Part Time	270	-	-	-	-
Resource Room/Resource Center	311,900	328,439	334,260	291,500	299,296
Home Instruction	3,287	1,792	-	1,000	1,000
	315,457	330,231	334,260	292,500	300,296

Object Level	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Salaries of Teachers	310,180	328,439	334,260	291,500	297,796
Purchased Professional - Edu Svcs	3,287	1,792	-	1,000	1,000
Other Purchased Services	99	-	-	-	-
General Supplies	1,891	-	-	-	1,500
	315,457	330,231	334,260	292,500	300,296

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.

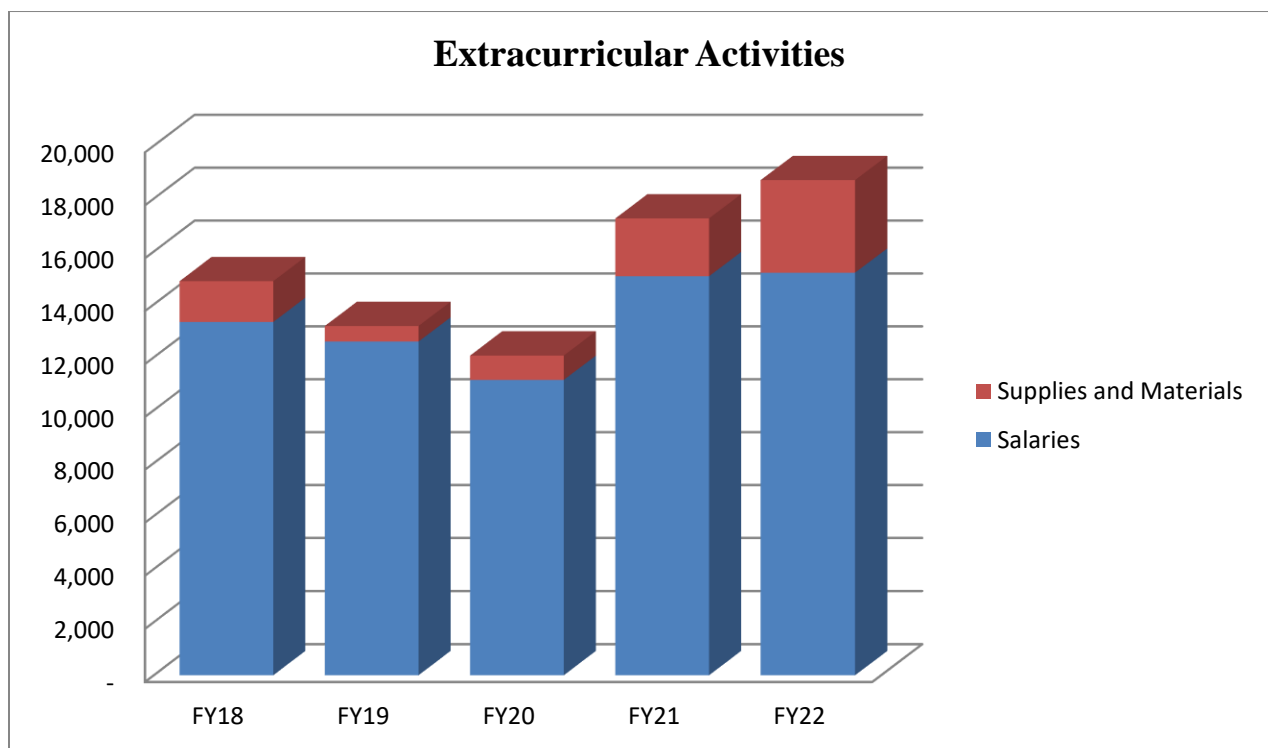


2021-2022 Budget

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

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Salaries	13,337	12,595	11,147	15,066	15,200
Supplies and Materials	1,542	589	920	2,186	3,500
	14,879	13,184	12,067	17,252	18,700

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.

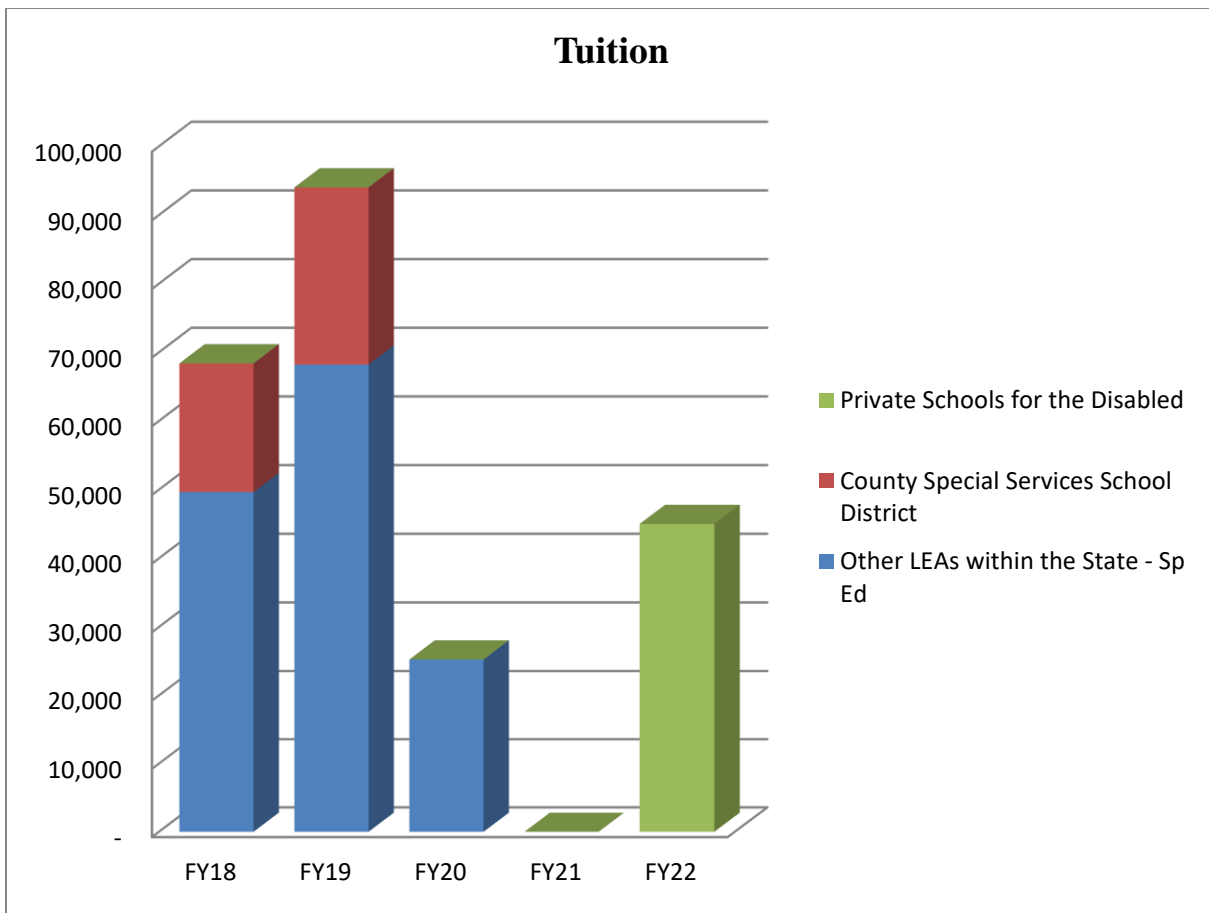


2021-2022 Budget

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

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Other LEAs within the State - Sp Ed	49,645	68,222	25,260	-	-
County Special Services School District	18,740	25,792	-	-	-
Private Schools for the Disabled	-	-	-	-	45,000
	68,385	94,014	25,260	-	45,000

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.

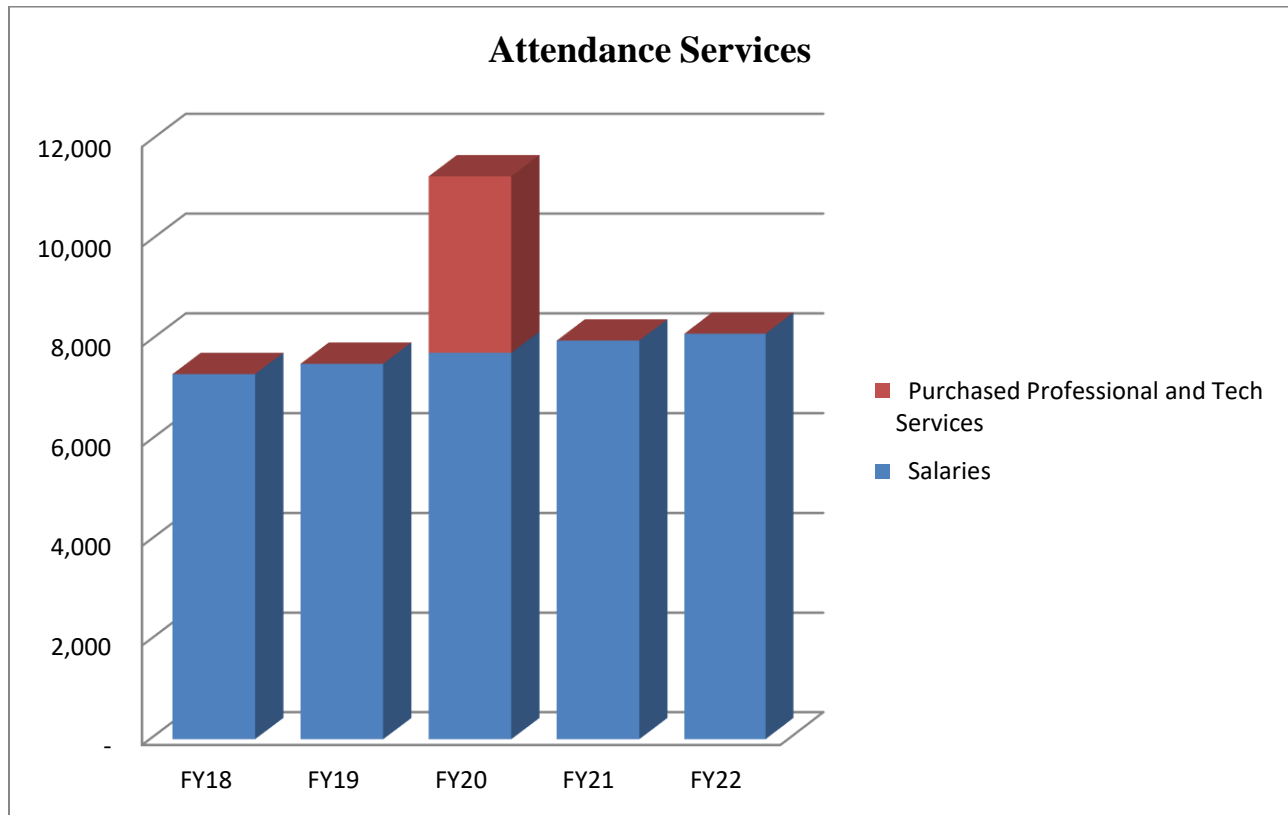


2021-2022 Budget

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

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Salaries	7,329	7,535	7,755	8,000	8,137
Purchased Professional and Tech Services	-	-	3,536	-	-
	7,329	7,535	11,291	8,000	8,137

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.

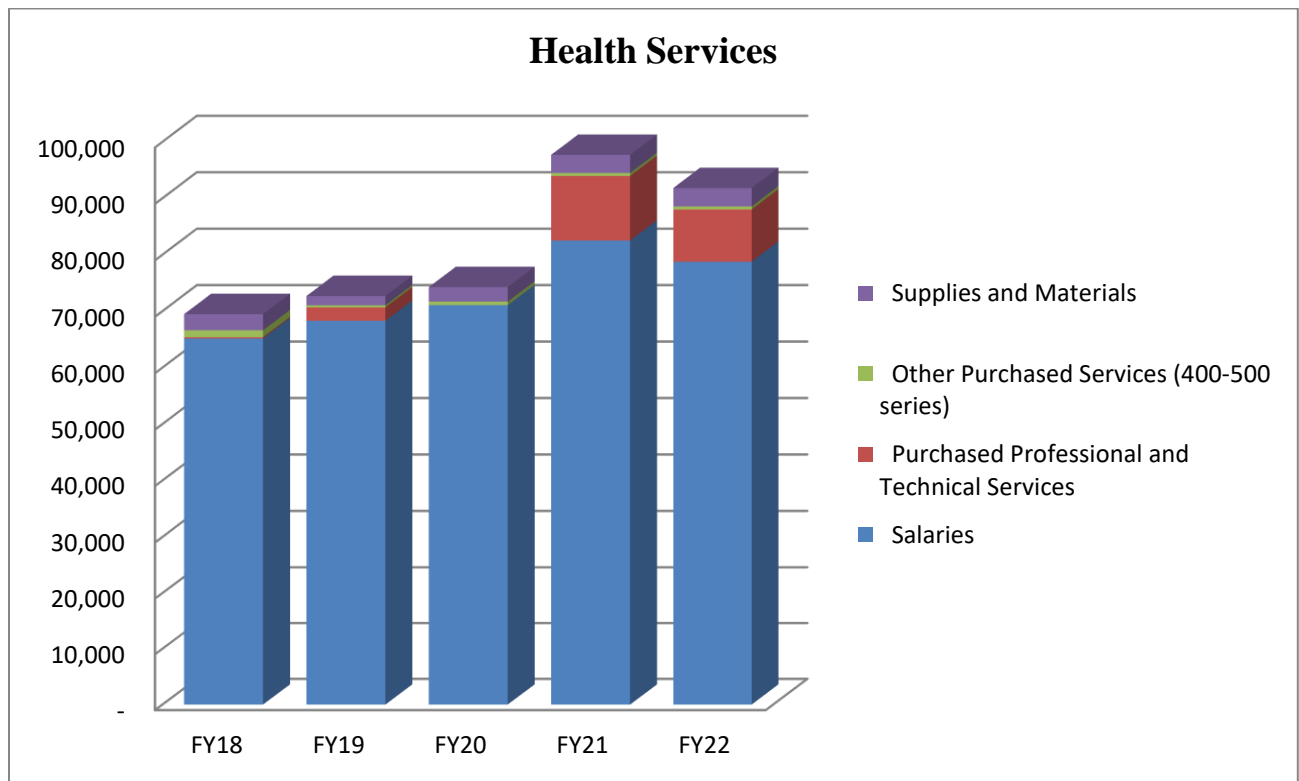


2021-2022 Budget

Health Services (11-000-213-xxx)

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Salaries	65,161	68,303	71,053	82,500	78,758
Purchased Professional and Technical Services	216	2,360	-	11,450	9,250
Other Purchased Services (400-500 series)	1,244	376	636	540	550
Supplies and Materials	2,850	1,645	2,572	3,200	3,250
	69,471	72,684	74,261	97,690	91,808

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.

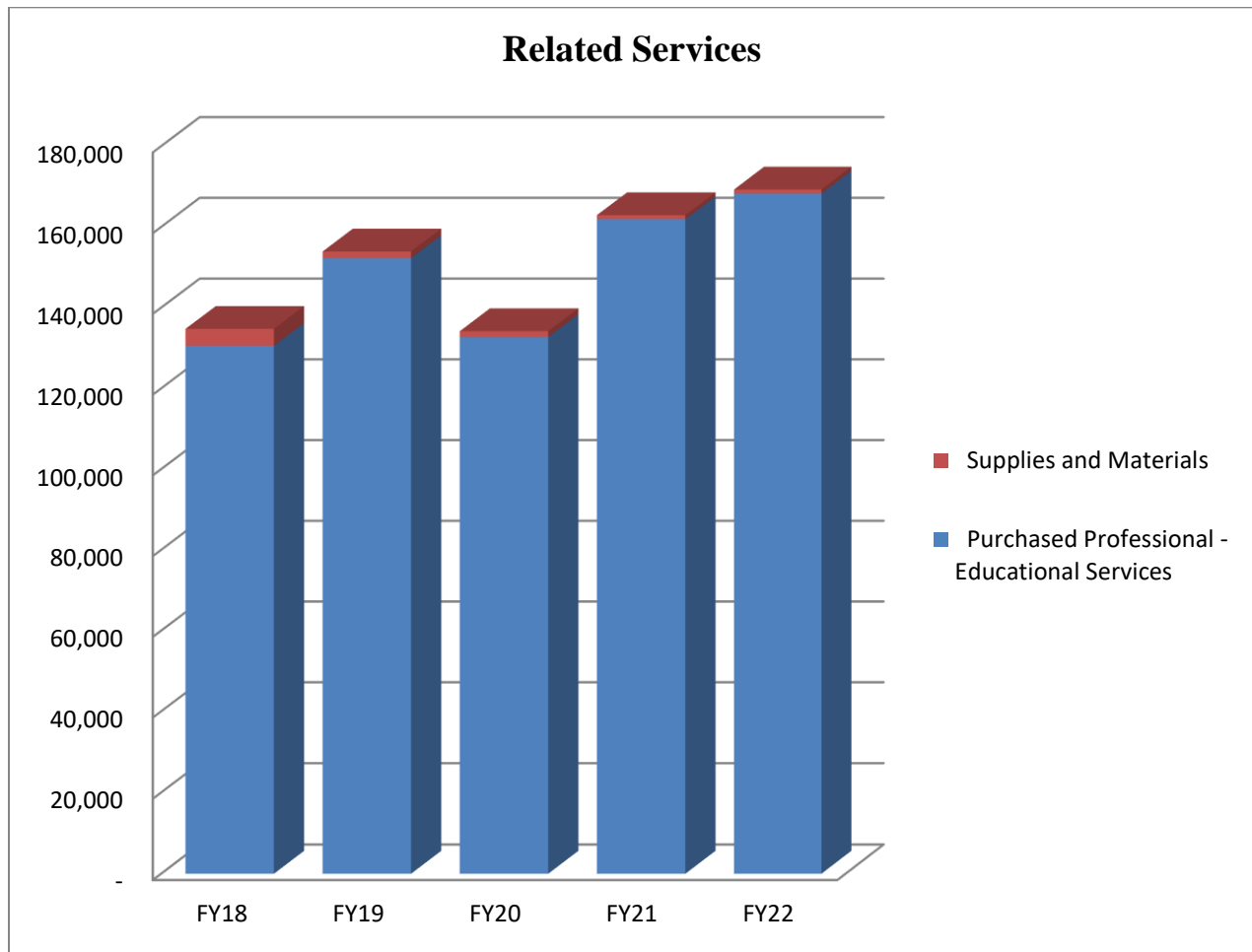


2021-2022 Budget

Speech, Occupational Therapy, Physical Therapy & Related Services

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Purchased Professional - Educational Services	130,574	152,279	132,718	161,897	168,265
Supplies and Materials	4,168	1,638	1,457	1,009	1,000
	134,742	153,917	134,175	162,906	169,265

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.

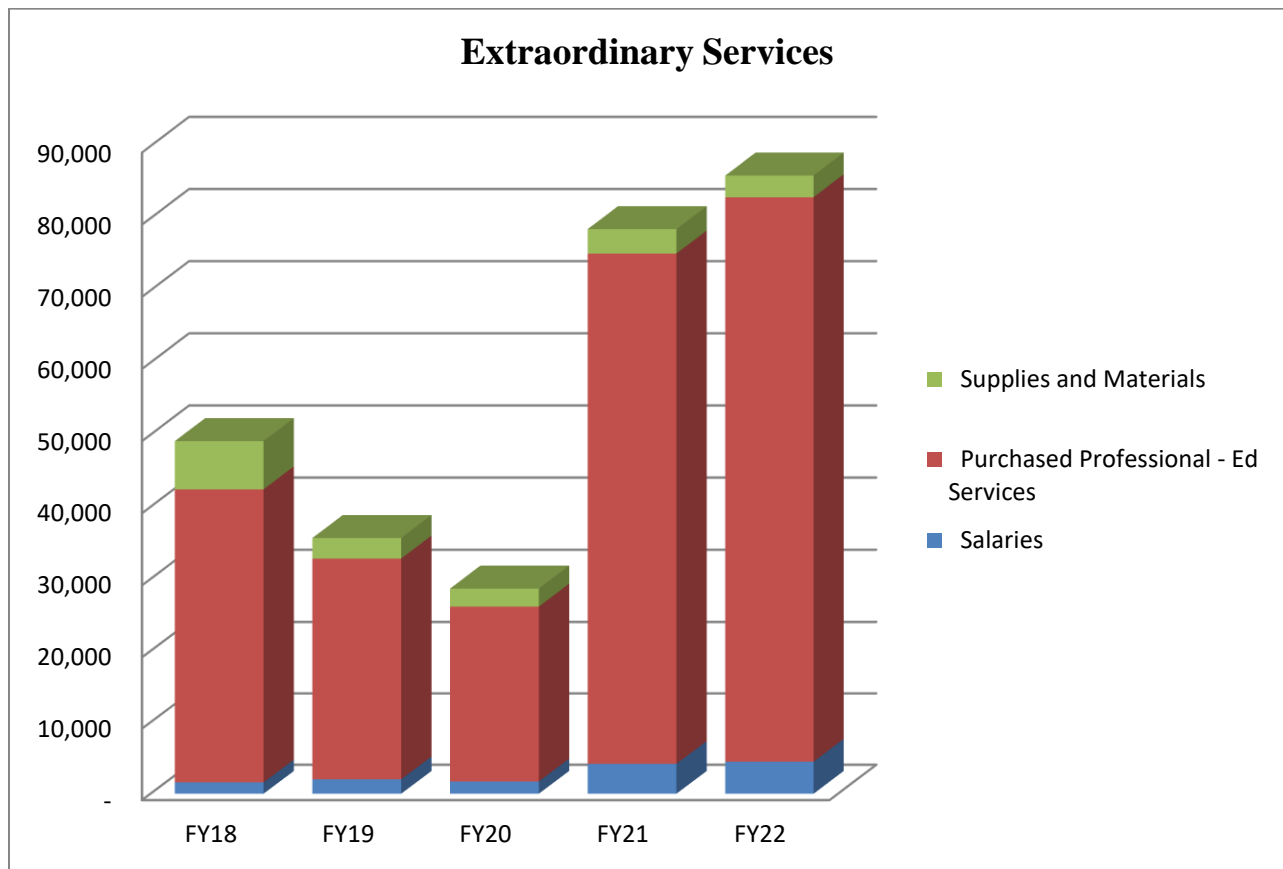


2021-2022 Budget

Extraordinary Services (11-000-217-xxx)

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Salaries	1,598	2,034	1,725	4,200	4,500
Purchased Professional - Ed Services	40,837	30,808	24,455	70,920	78,420
Supplies and Materials	6,684	2,850	2,500	3,380	3,000
	49,119	35,692	28,680	78,500	85,920

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.

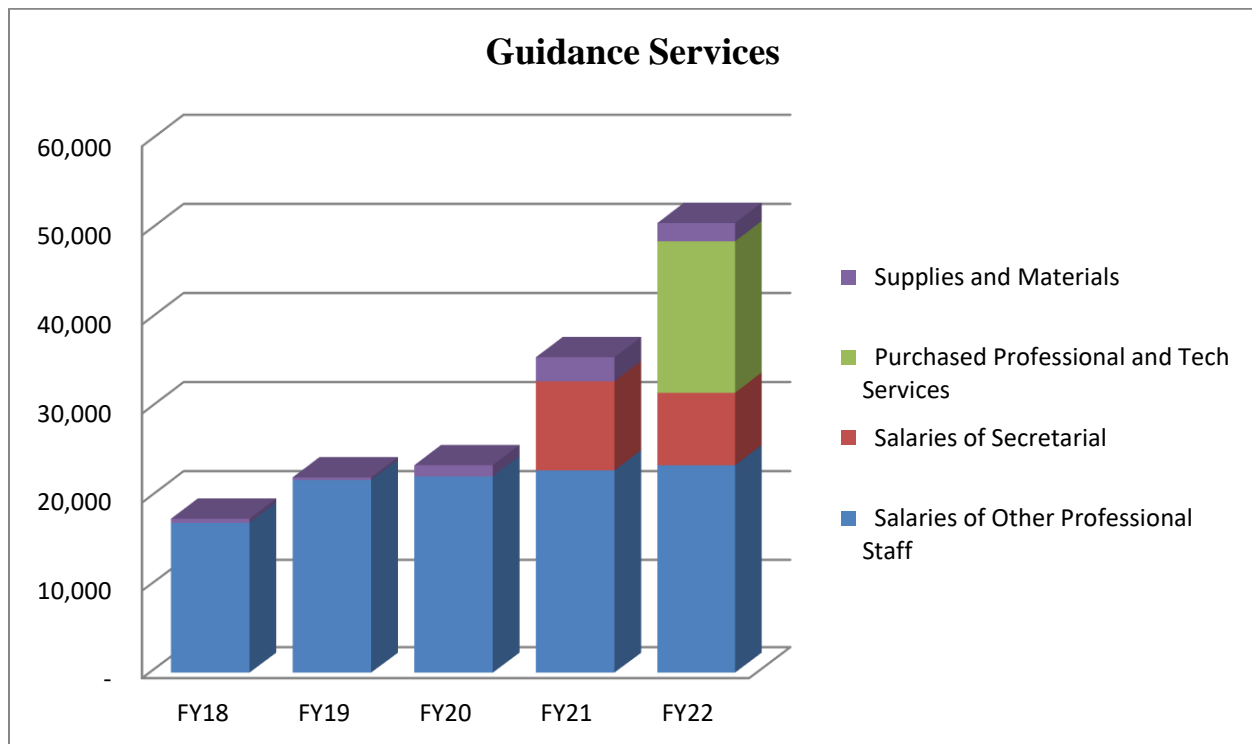


2021-2022 Budget

Guidance Services (11-000-218-xxx)

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Salaries of Other Professional Staff	17,100	21,917	22,322	23,000	23,571
Salaries of Secretarial	-	-	-	10,000	8,137
Purchased Professional and Tech Services	-	-	-	-	17,000
Supplies and Materials	467	289	1,252	2,700	2,050
	17,567	22,206	23,574	35,700	50,758

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.

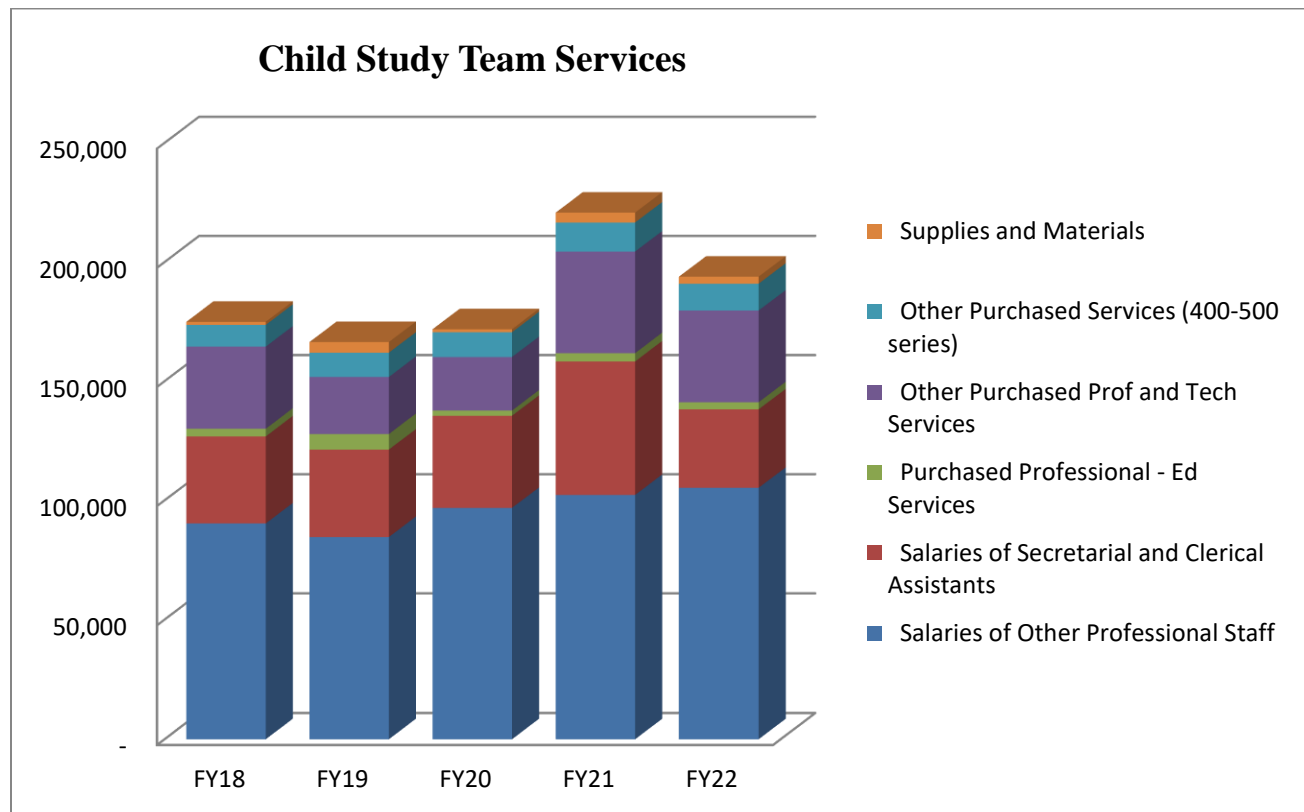


2021-2022 Budget

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

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Salaries of Other Professional Staff	90,329	84,637	96,863	102,300	105,280
Salaries of Secretarial and Clerical Assistants	36,524	36,696	38,646	56,000	32,918
Purchased Professional - Ed Services	3,216	6,518	2,184	3,500	3,000
Other Purchased Prof and Tech Services	34,461	23,943	22,477	42,630	38,500
Other Purchased Services (400-500 series)	9,127	10,199	10,407	12,179	11,235
Supplies and Materials	1,282	4,446	1,242	4,150	2,950
	174,939	166,439	171,819	220,759	193,883

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.

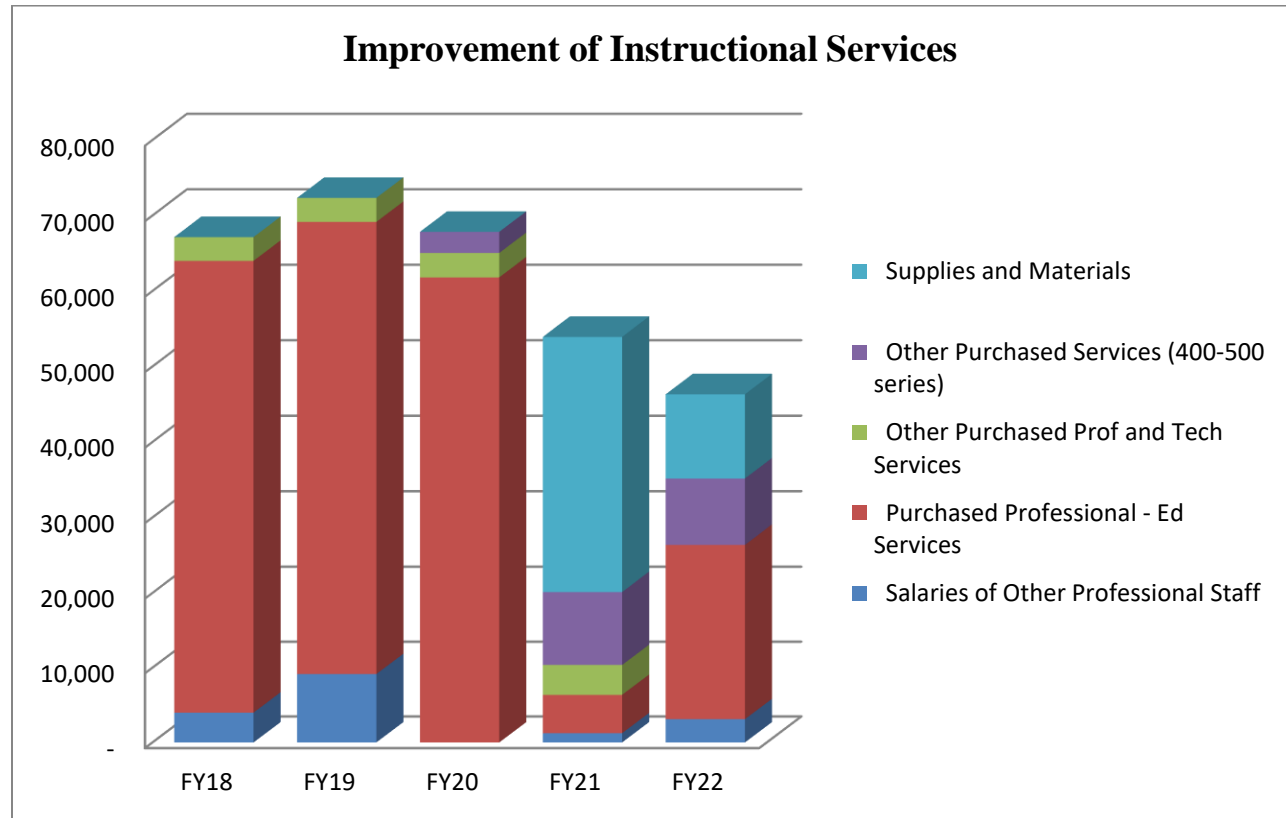


2021-2022 Budget

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

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Salaries of Other Professional Staff	3,990	9,150	-	1,230	3,110
Purchased Professional - Ed Services	60,000	60,000	61,800	5,135	23,250
Other Purchased Prof and Tech Services	3,149	3,182	3,232	4,000	-
Other Purchased Services (400-500 series)	-	-	2,800	9,750	8,800
Supplies and Materials	-	-	-	33,800	11,151
	67,139	72,332	67,832	53,915	46,311

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.

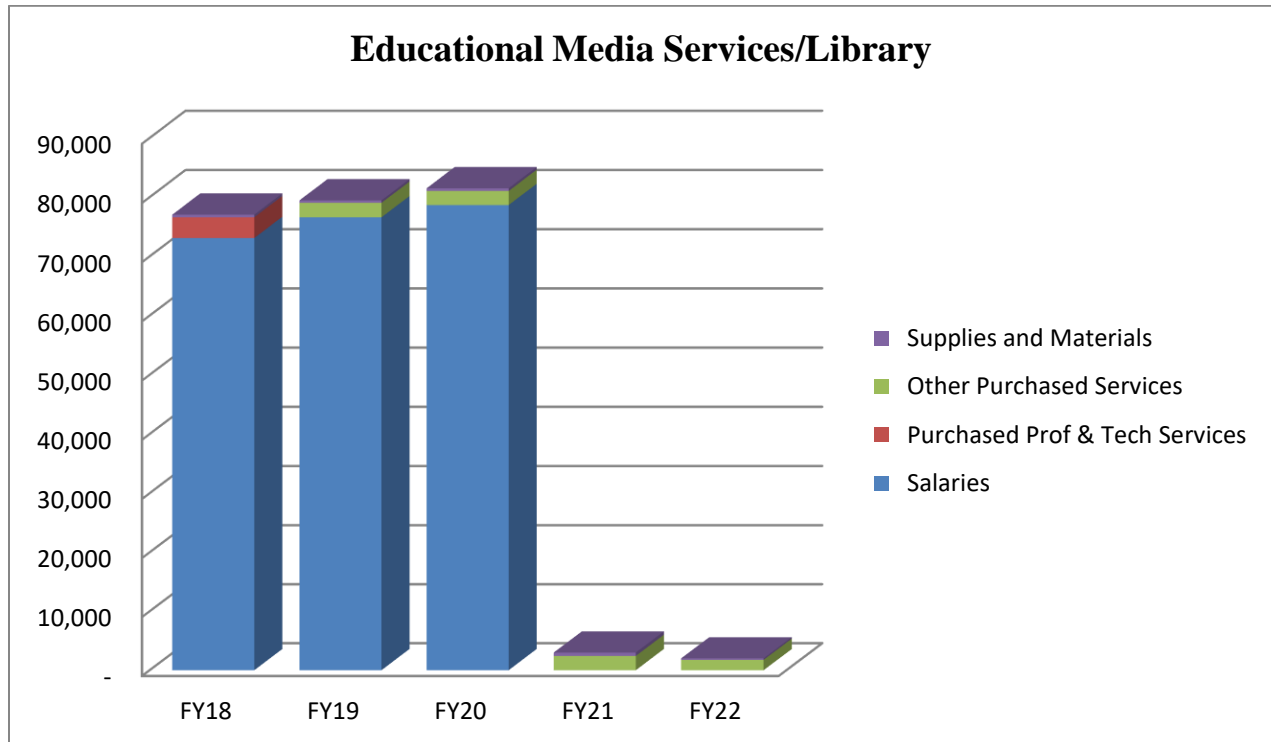


2021-2022 Budget

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

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Salaries	73,102	76,594	78,667	-	-
Purchased Prof & Tech Services	3,499	-	-	-	-
Other Purchased Services	-	2,440	2,374	2,425	1,750
Supplies and Materials	439	414	453	569	250
	77,040	79,448	81,494	2,994	2,000

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.

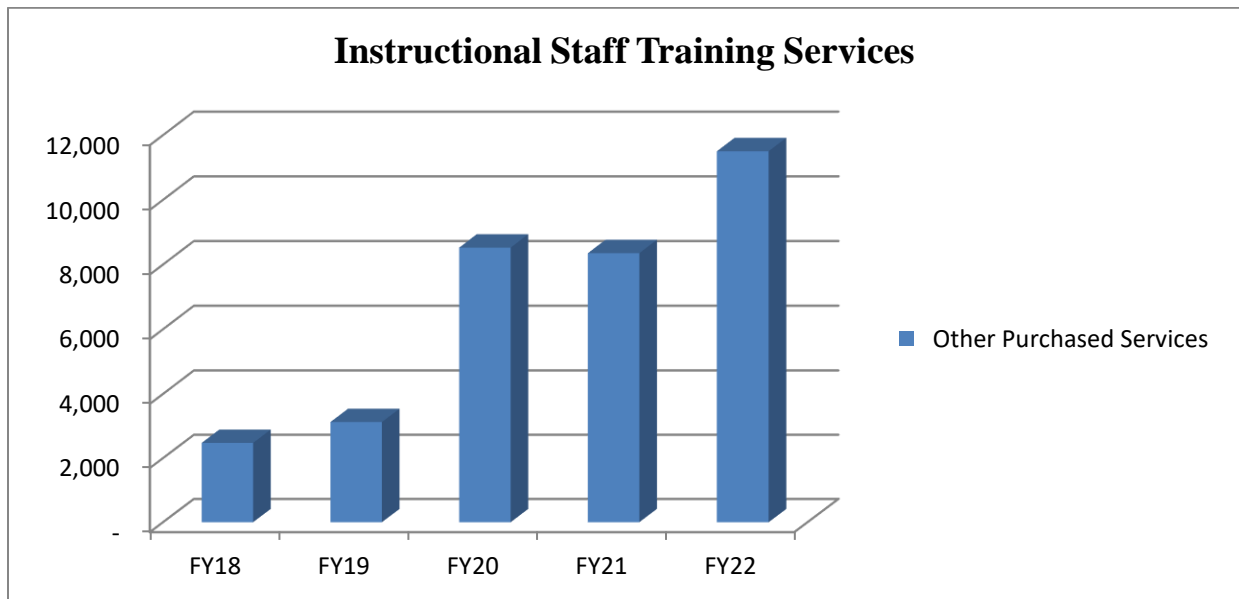


2021-2022 Budget

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

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Other Purchased Services	2,474	3,123	8,521	8,350	11,500
	2,474	3,123	8,521	8,350	11,500

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.

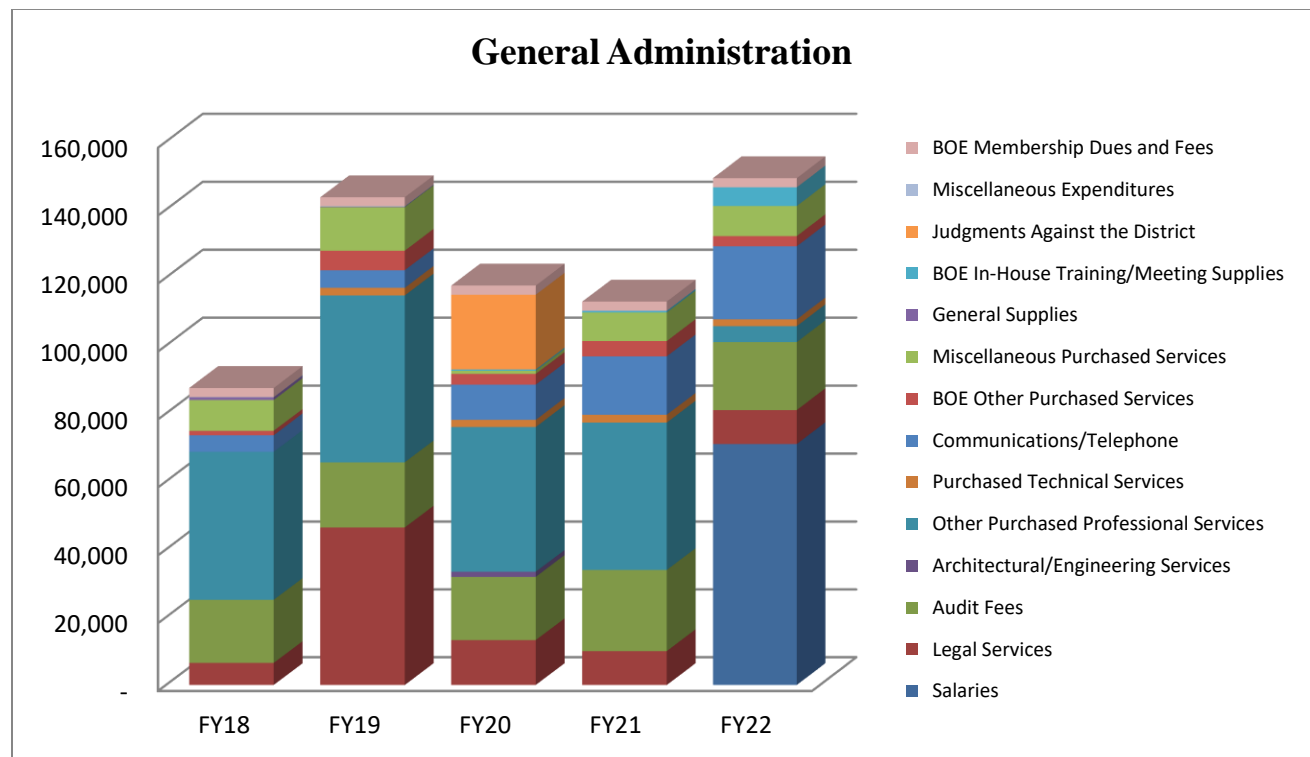


2021-2022 Budget

General Administration (11-000-230-xxx)

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Salaries	-	-	-	-	71,000
Legal Services	6,507	46,432	13,235	10,000	10,000
Audit Fees	18,615	19,184	18,656	23,919	20,000
Architectural/Engineering Services	-	-	1,500	-	-
Other Purchased Professional Services	43,575	49,110	42,624	43,400	4,700
Purchased Technical Services	-	2,250	2,109	2,300	2,000
Communications/Telephone	4,899	5,182	10,355	17,200	21,500
BOE Other Purchased Services	1,301	5,745	3,174	4,500	3,000
Miscellaneous Purchased Services	9,061	12,806	922	8,400	8,850
General Supplies	816	140	-	-	-
BOE In-House Training/Meeting Supplies	38	82	379	500	5,500
Judgments Against the District	-	-	22,000	-	-
Miscellaneous Expenditures	-	-	-	-	-
BOE Membership Dues and Fees	2,689	2,689	2,689	2,700	2,700
	87,501	143,620	117,643	112,919	149,250

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.)

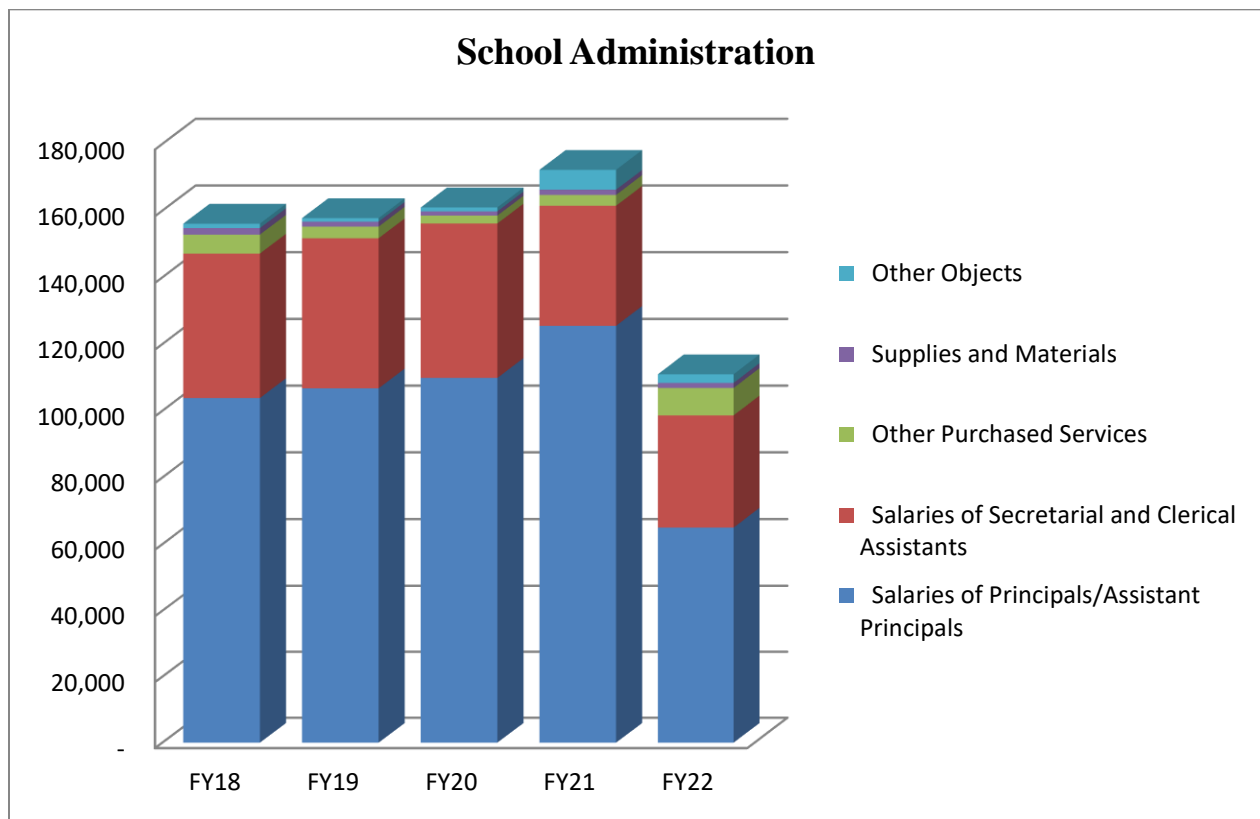


2021-2022 Budget

School Administration (11-000-240-xxx)

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Salaries of Principals/Assistant Principals	103,841	106,759	109,876	125,500	65,000
Salaries of Secretarial and Clerical Assistants	43,309	44,990	46,303	36,000	33,641
Other Purchased Services	5,689	3,493	2,361	3,250	8,230
Supplies and Materials	1,960	1,480	1,267	1,548	1,500
Other Objects	1,319	1,055	1,180	5,950	2,600
	156,118	157,777	160,987	172,248	110,971

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.

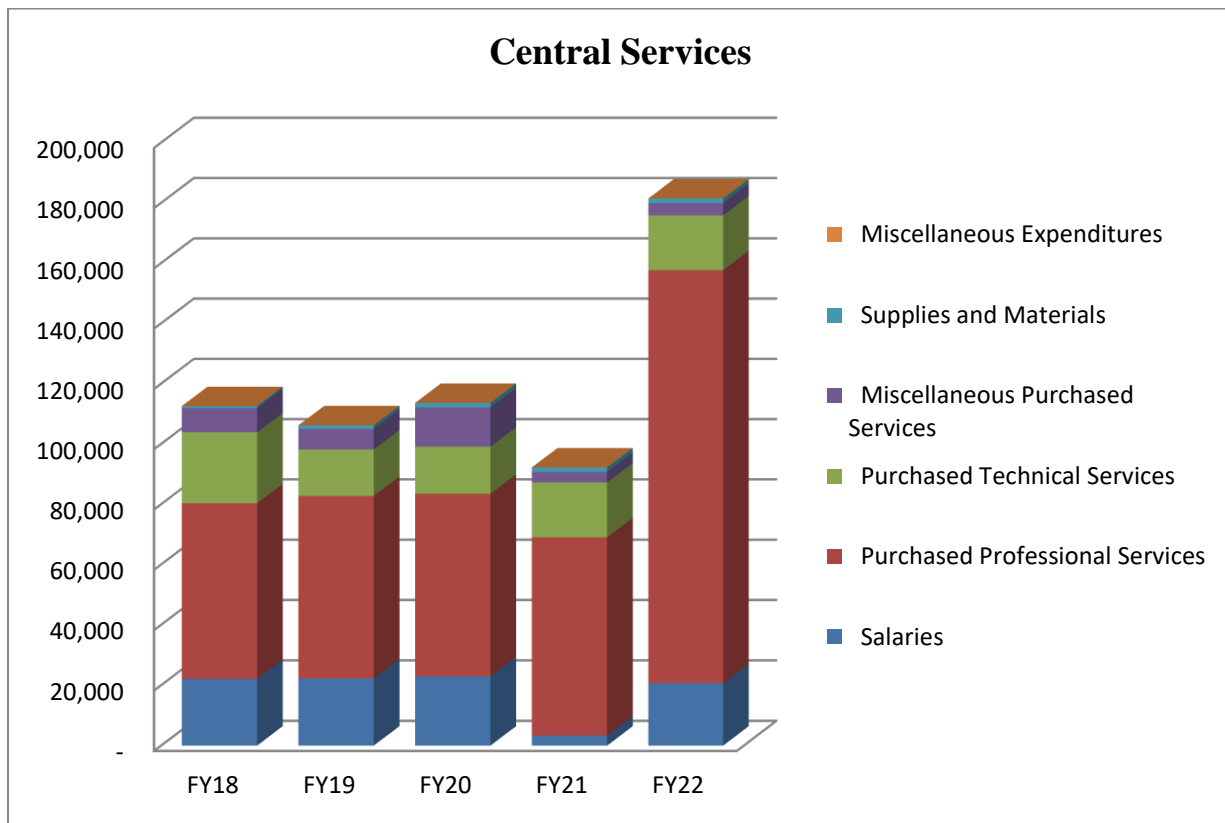


2021-2022 Budget

Central Services (11-000-251-xxx)

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Salaries	22,119	22,277	22,927	3,305	20,642
Purchased Professional Services	58,183	60,475	60,534	65,706	137,000
Purchased Technical Services	23,553	15,403	15,636	18,195	18,200
Miscellaneous Purchased Services	8,004	6,831	13,026	3,500	4,078
Supplies and Materials	685	1,201	1,486	1,475	1,500
Miscellaneous Expenditures	-	-	-	25	25
	112,544	106,187	113,609	92,206	181,445

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.

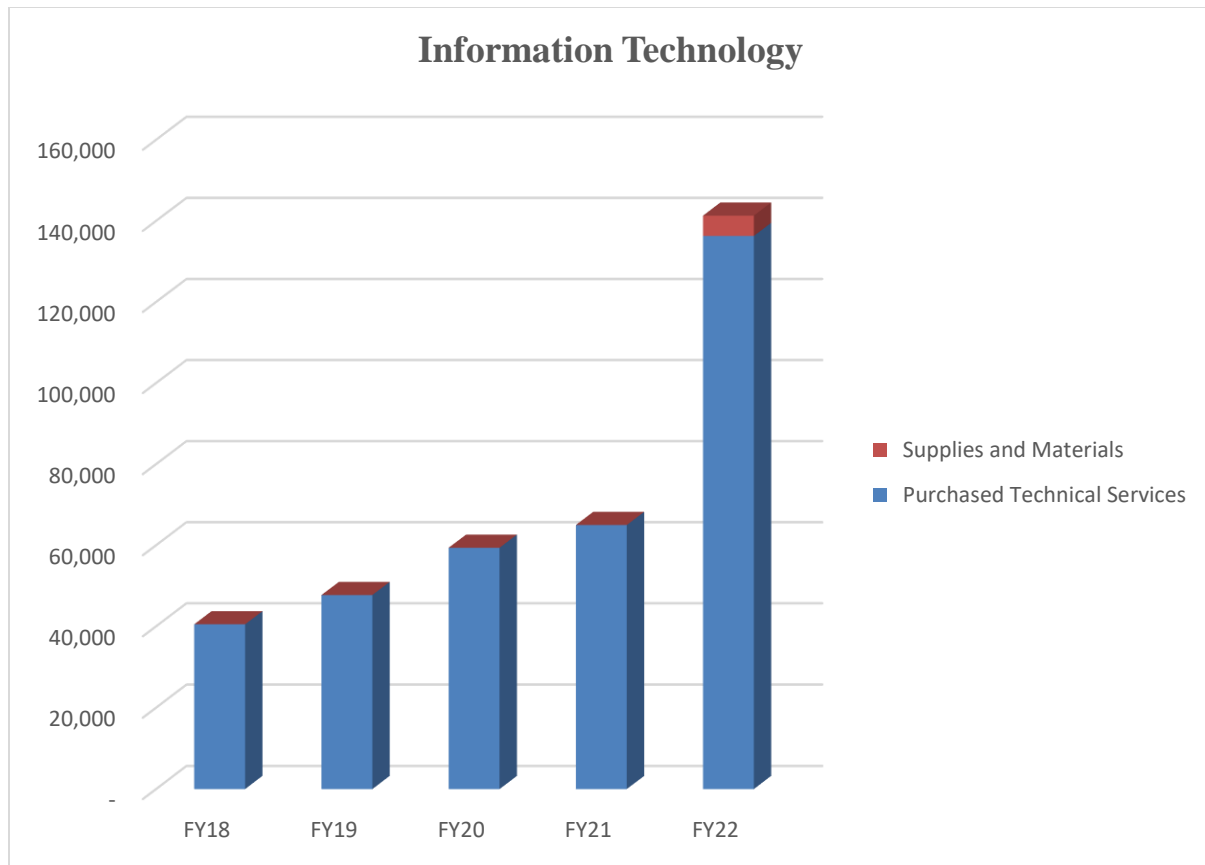


2021-2022 Budget

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

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Purchased Technical Services	40,505	47,718	59,375	64,995	136,288
Supplies and Materials	-	-	-	-	5,000
	40,505	47,718	59,375	64,995	141,288

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.

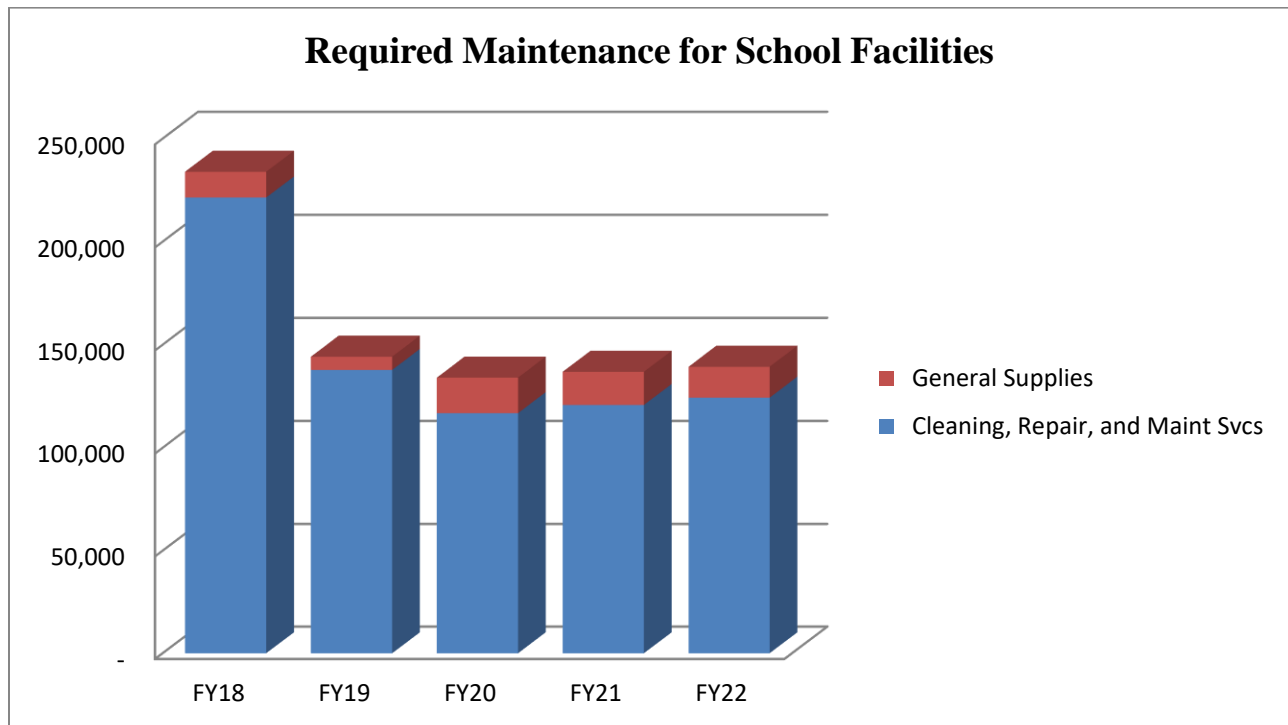


2021-2022 Budget

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

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Cleaning, Repair, and Maint Svcs	221,412	137,756	116,799	120,765	124,300
General Supplies	12,493	6,422	17,217	16,086	15,000
	233,905	144,178	134,016	136,851	139,300

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.

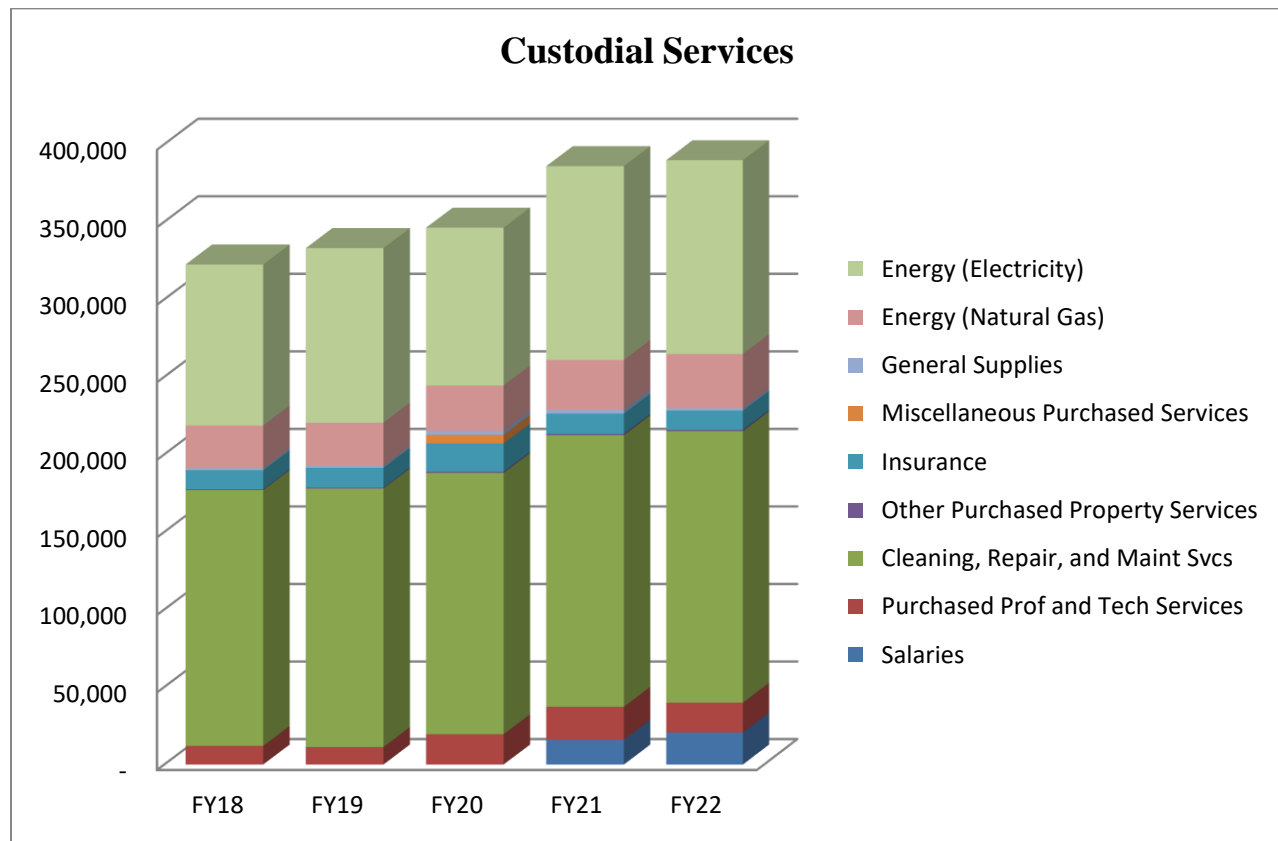


2021-2022 Budget

Custodial Services (11-000-262-xxx)

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Salaries	-	-	-	16,000	20,642
Purchased Prof and Tech Services	12,006	11,277	19,565	21,269	19,250
Cleaning, Repair, and Maint Svcs	164,938	166,689	168,405	175,000	175,000
Other Purchased Property Services	681	693	870	1,000	1,000
Insurance	12,136	12,700	18,176	13,000	12,300
Miscellaneous Purchased Services	-	-	5,550	-	-
General Supplies	1,257	1,370	2,599	2,601	1,500
Energy (Natural Gas)	27,625	27,714	29,241	32,000	35,000
Energy (Electricity)	103,799	112,574	101,759	125,000	125,000
	322,442	333,017	346,165	385,870	389,692

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.

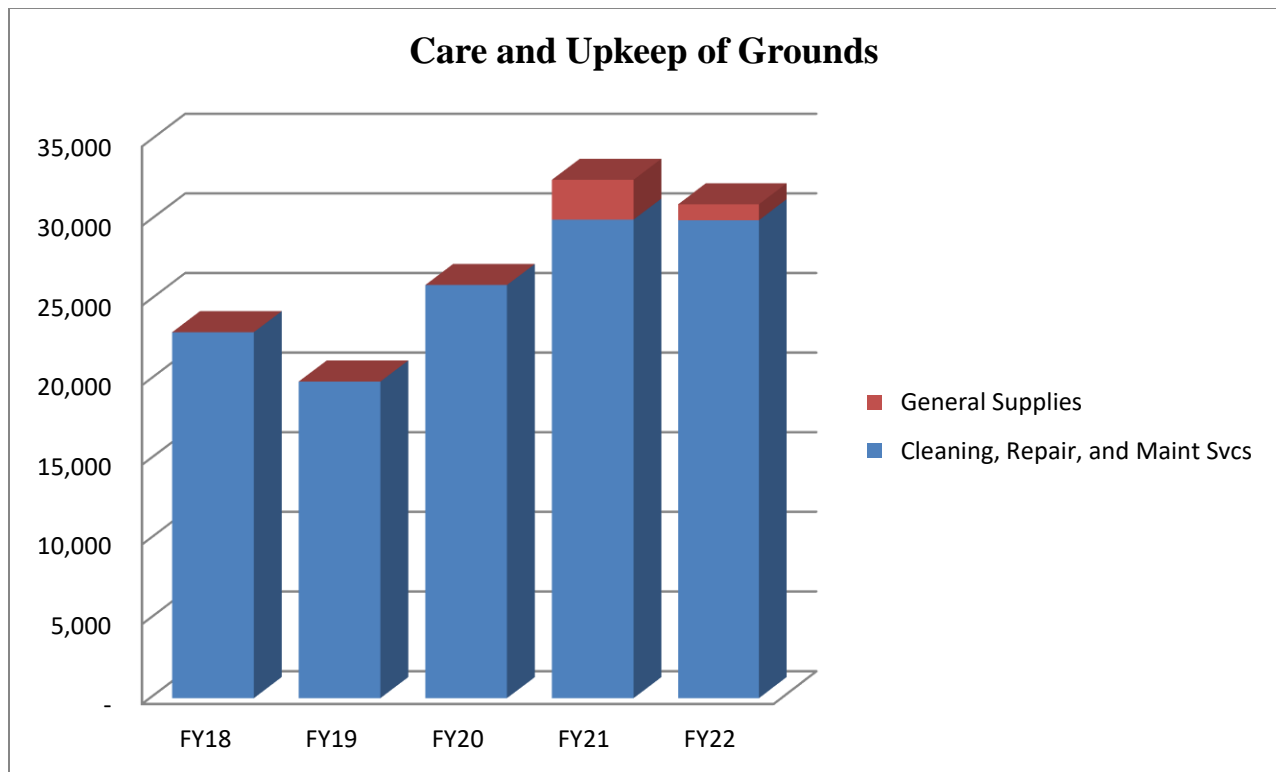


2021-2022 Budget

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

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Cleaning, Repair, and Maint Svcs	22,968	19,868	25,933	30,038	30,000
General Supplies	-	-	-	2,500	1,000
	22,968	19,868	25,933	32,538	31,000

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.

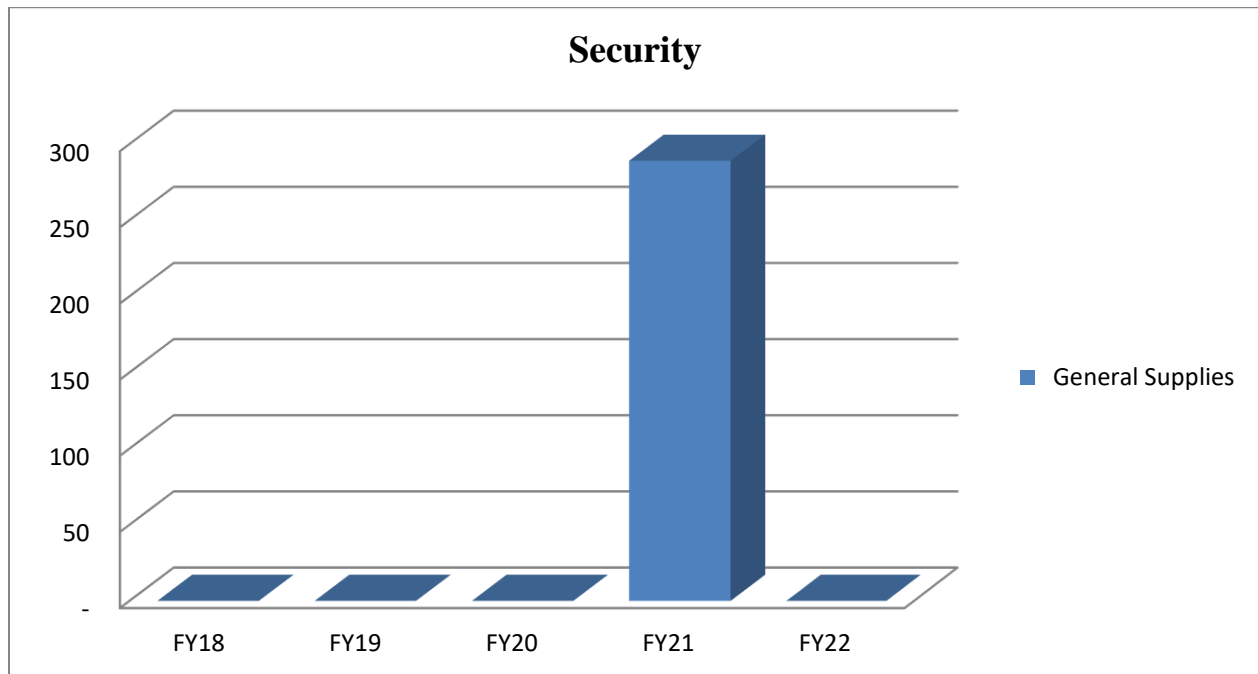


2021-2022 Budget

Security (11-000-266-xxx)

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
General Supplies	-	-	-	289	-
	-	-	-	289	-

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.

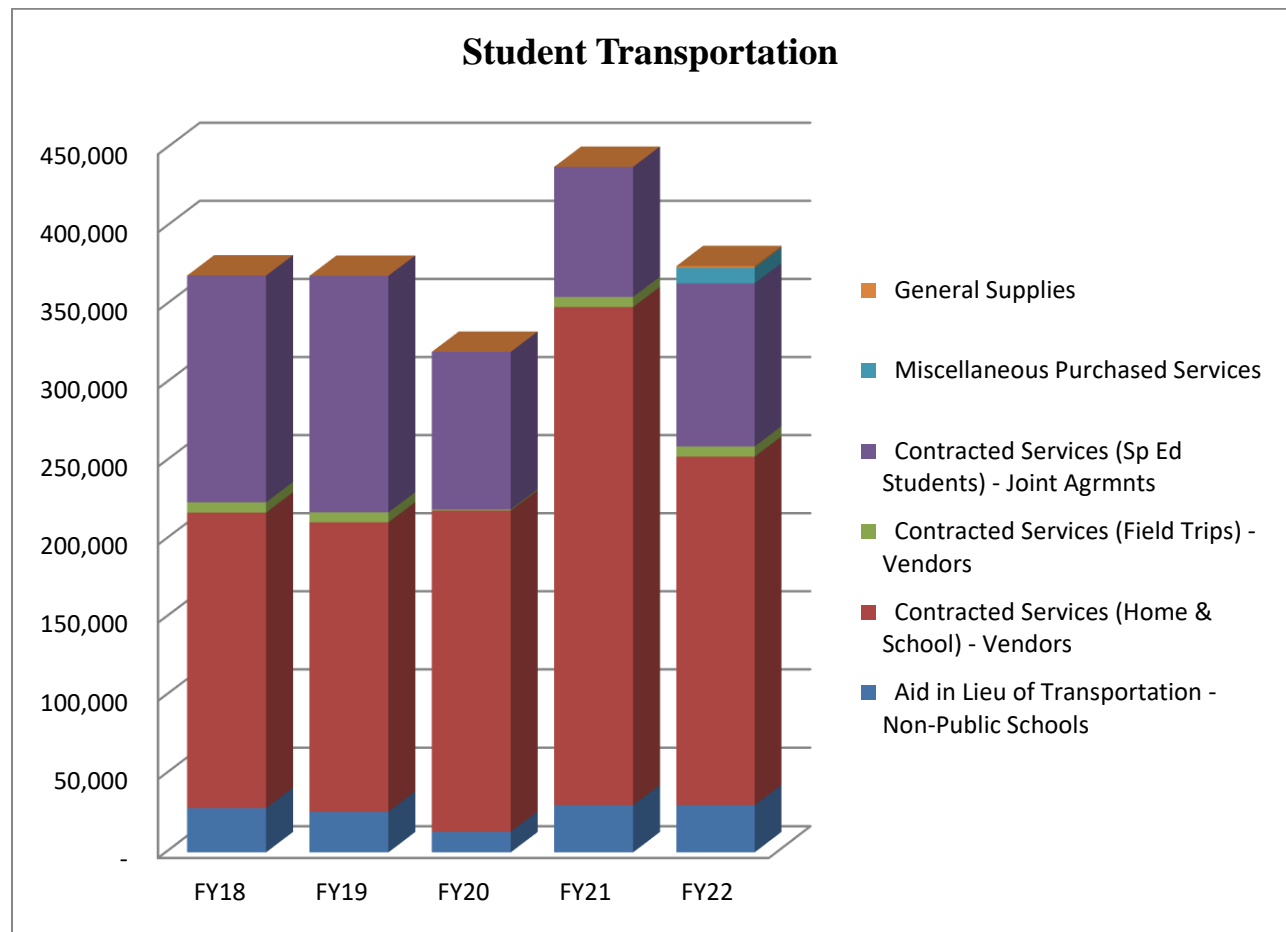


2021-2022 Budget

Student Transportation (11-000-270-xxx)

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Aid in Lieu of Transportation - Non-Public Schools	28,139	25,773	13,173	30,000	30,000
Contracted Services (Home & School) - Vendors	188,825	184,977	205,098	318,584	222,809
Contracted Services (Field Trips) - Vendors	6,625	6,369	692	6,500	6,500
Contracted Services (Sp Ed Students) - Joint Agrmnts	145,198	151,467	100,968	83,295	104,500
Miscellaneous Purchased Services	-	-	-	-	10,000
General Supplies	-	-	-	-	1,000
	368,787	368,586	319,931	438,379	374,809

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.

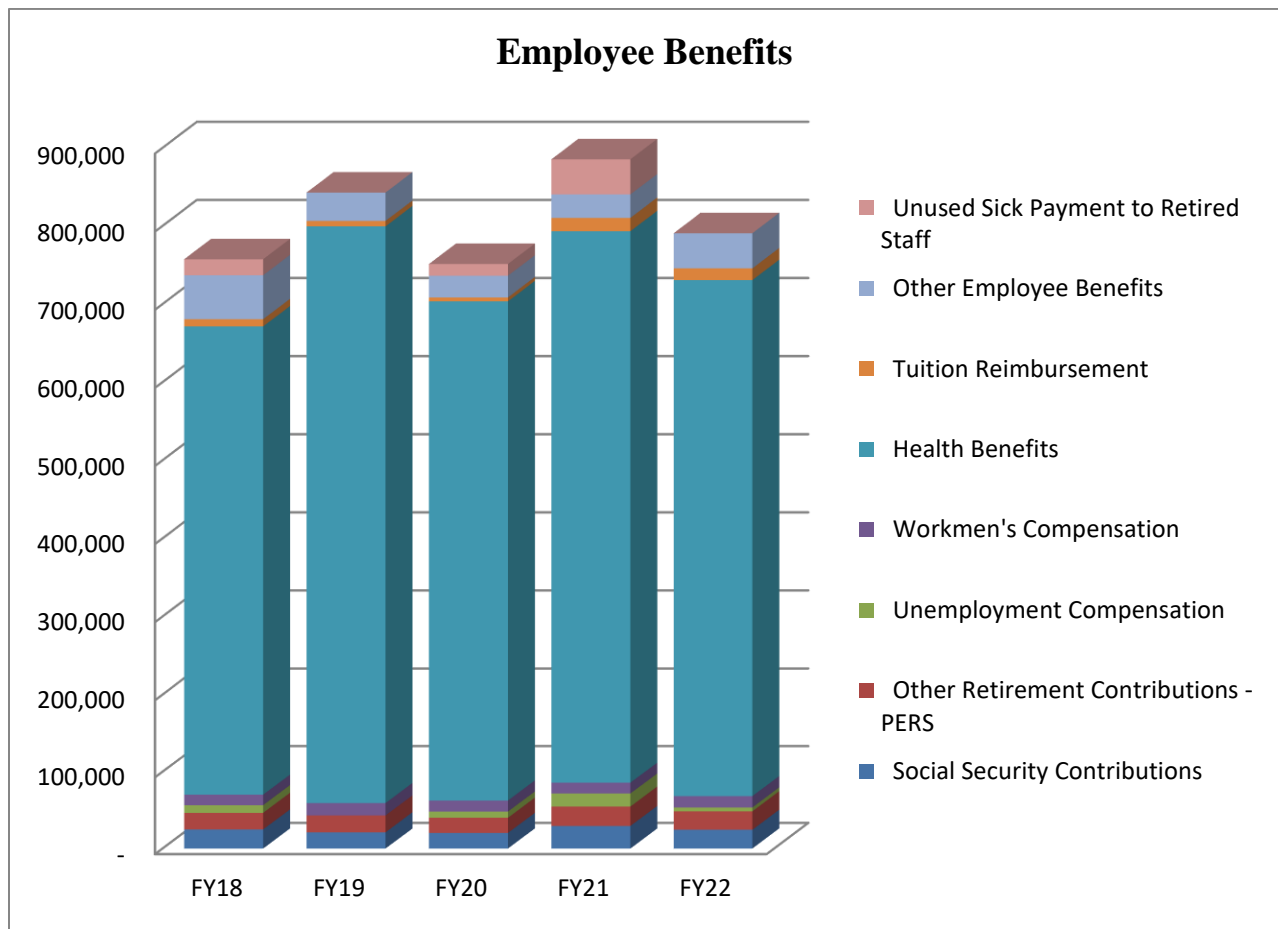


2021-2022 Budget

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

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Social Security Contributions	24,851	21,129	20,304	29,443	24,500
Other Retirement Contributions - PERS	21,621	22,016	19,824	25,277	24,000
Unemployment Compensation	10,000	-	8,000	16,970	5,000
Workmen's Compensation	13,700	16,161	14,445	14,100	14,850
Health Benefits	601,263	740,258	641,008	707,576	662,430
Tuition Reimbursement	9,232	6,979	5,004	17,055	15,000
Other Employee Benefits	56,271	36,327	27,799	30,000	45,000
Unused Sick Payment to Retired Staff	20,497	-	15,000	45,000	-
	757,435	842,870	751,384	885,421	790,780

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.

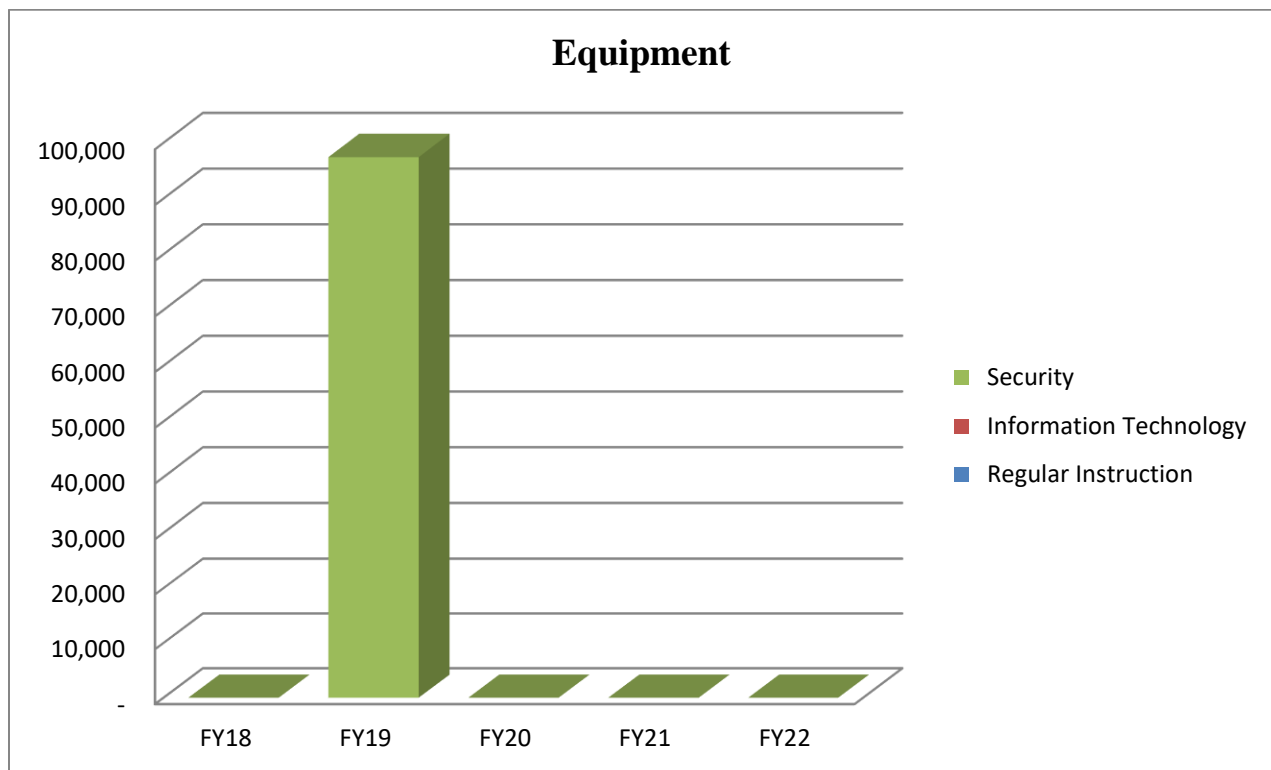


2021-2022 Budget

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

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
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.

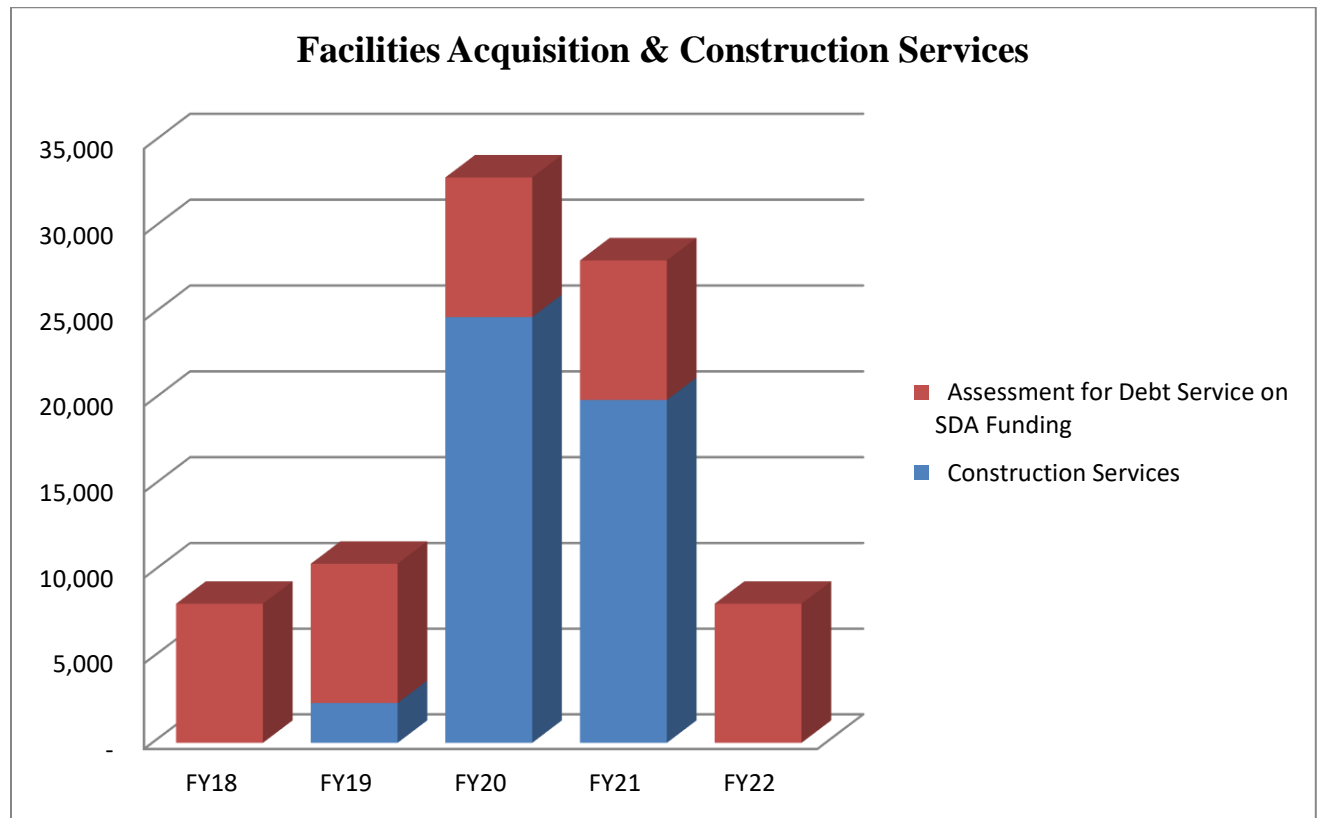


2021-2022 Budget

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

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
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	10,461	32,965	28,133	8,133

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.



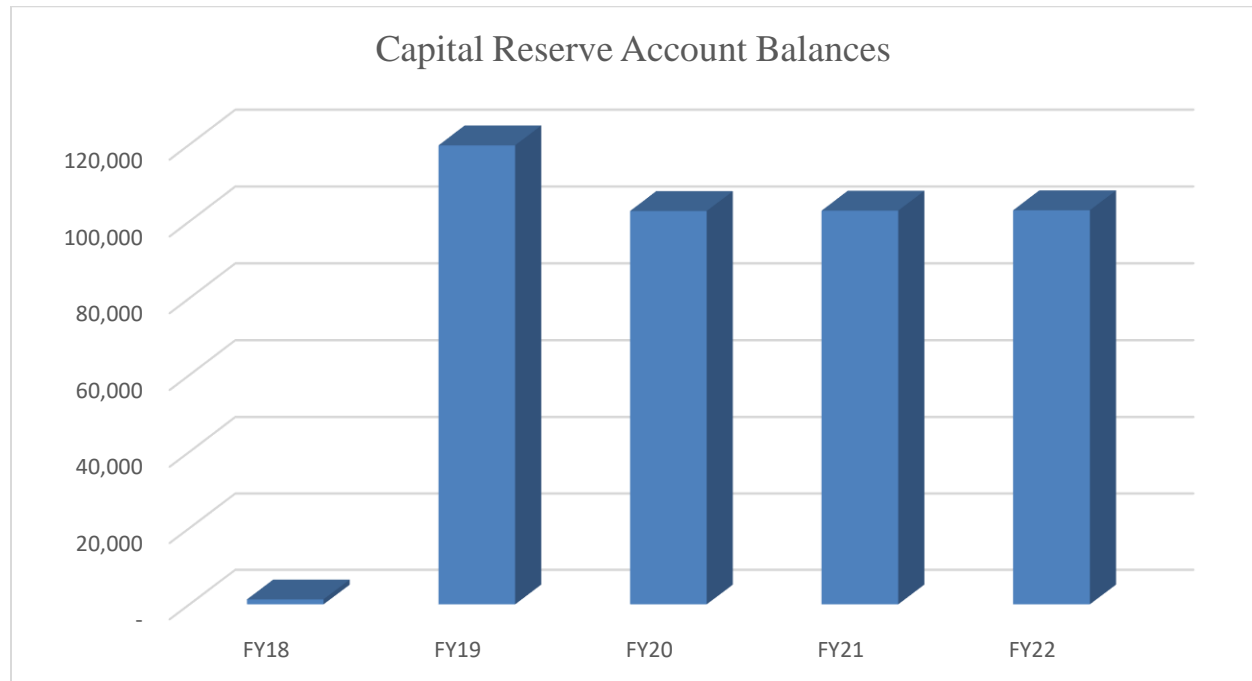
2021-2022 Budget

Capital Outlay – Increase in Capital Reserve

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Interest Deposit to Capital Reserve	-	-	-	100	100
Capital Reserve - Transfer to Capital Projects	-	-	17,098	-	-
Deposit to Capital Reserve	-	118,469	-	-	-
	-	118,469	17,098	100	100

	Actual			Revised	Anticipated
	FY18	FY19	FY20	FY21	FY22
Capital Reserve Account Balances	1,309	119,778	102,680	102,780	102,880
	1,309	119,778	102,680	102,780	102,880

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.

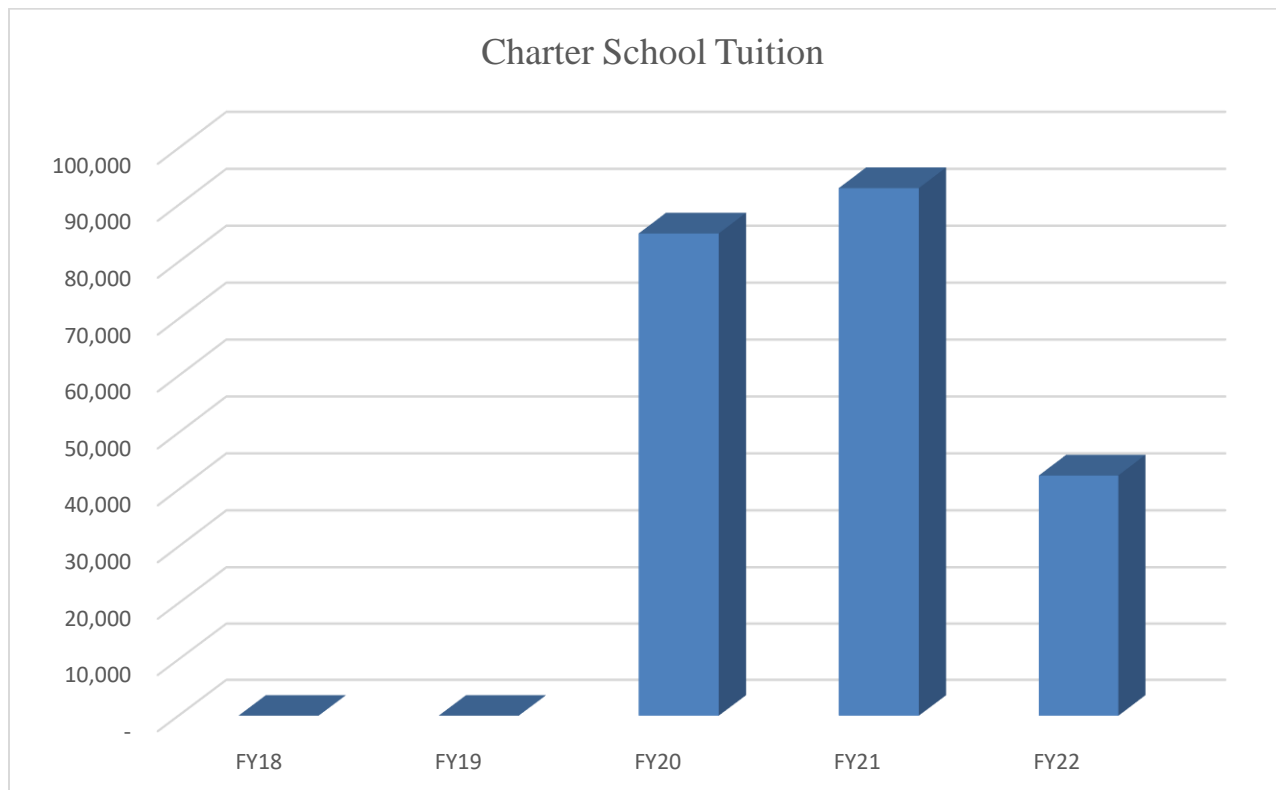


2021-2022 Budget

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

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Charter School Tuition	-	-	85,008	92,970	42,486
	-	-	85,008	92,970	42,486

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.

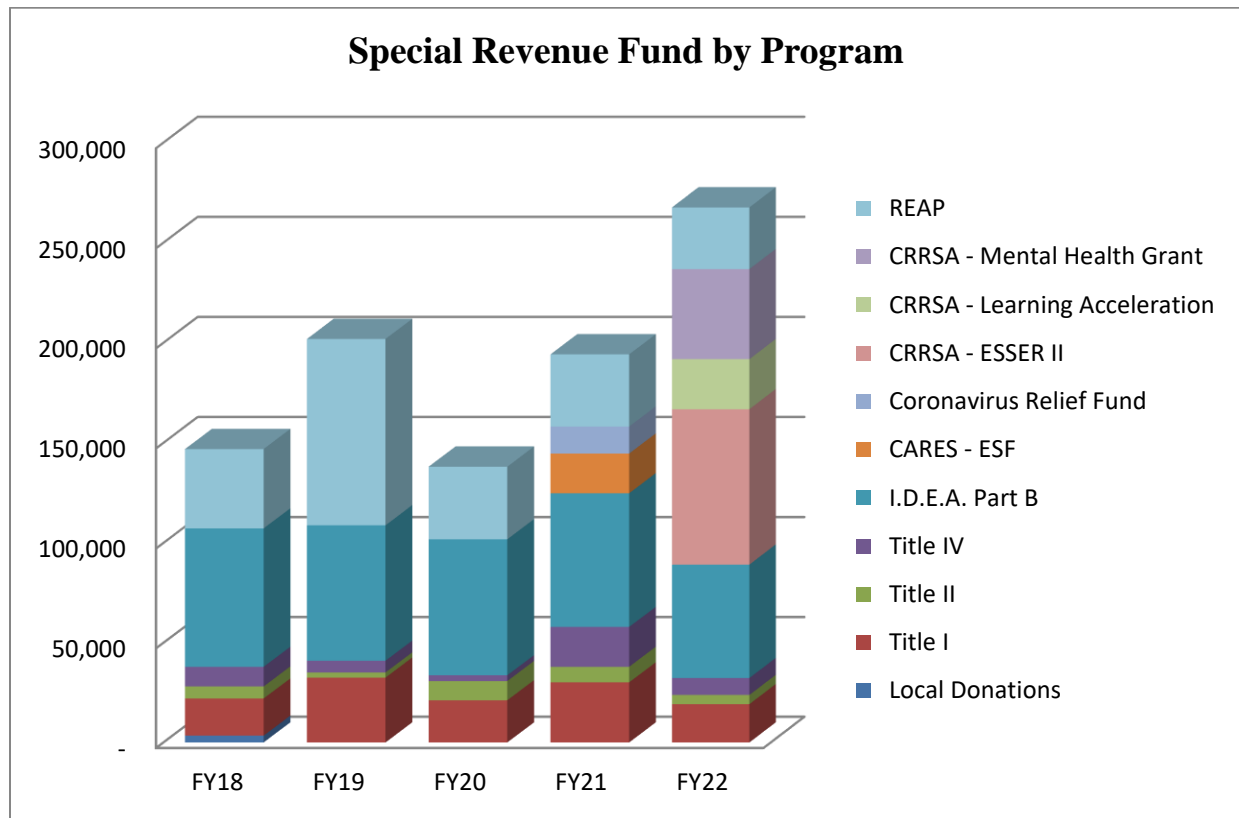


2021-2022 Budget

Special Revenue Fund Appropriations by Program

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Local Donations	3,427	-	-	-	-
Title I	18,635	32,516	21,155	30,164	19,200
Title II	6,045	2,572	9,630	7,777	4,621
Title IV	9,820	5,884	2,904	20,000	8,500
I.D.E.A. Part B	69,304	67,809	68,112	66,871	56,840
CARES - ESF	-	-	-	19,824	-
Coronavirus Relief Fund	-	-	-	13,479	-
CRRSA - ESSER II	-	-	-	-	77,640
CRRSA - Learning Acceleration	-	-	-	-	25,000
CRRSA - Mental Health Grant	-	-	-	-	45,000
REAP	39,661	93,097	36,286	36,101	30,820
	146,892	201,878	138,087	194,216	267,621

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.

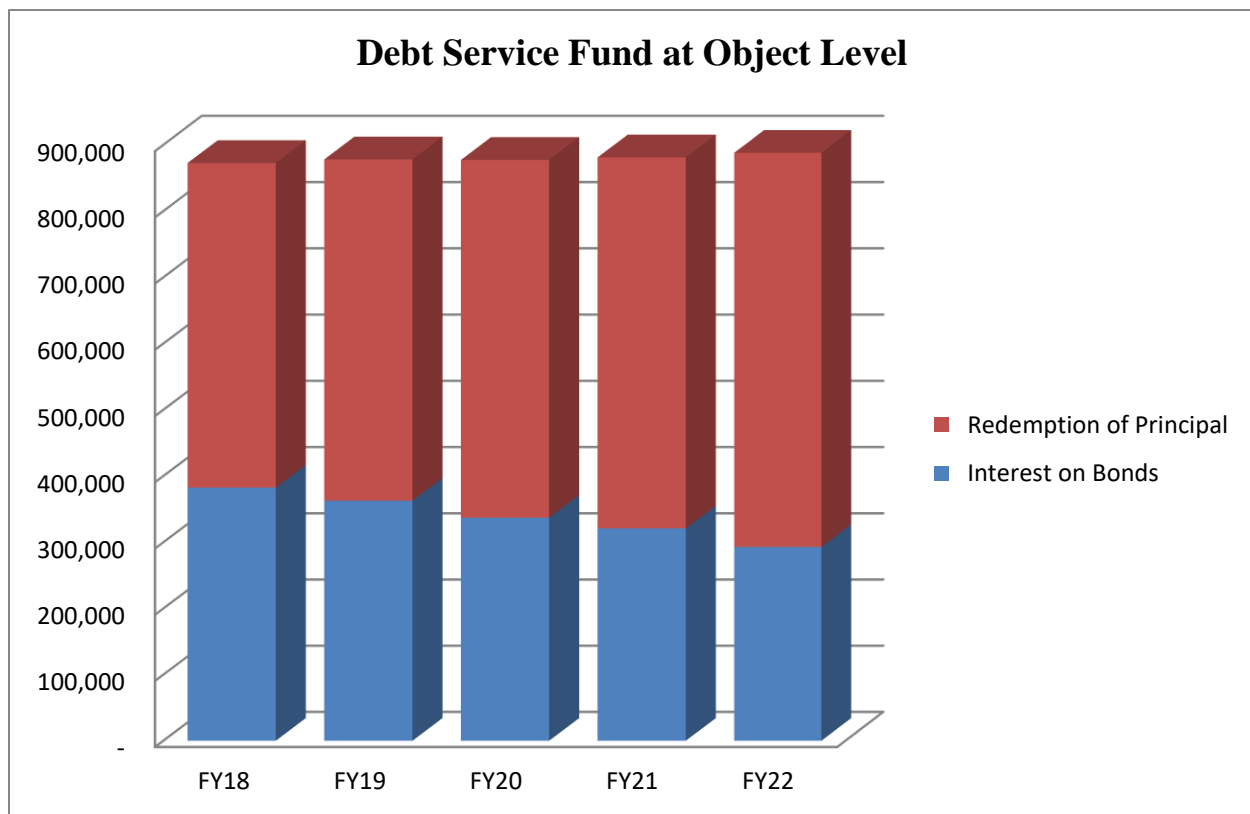


2021-2022 Budget

Debt Service Fund Appropriations at Object Level

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Interest on Bonds	382,550	362,950	337,200	321,000	293,000
Redemption of Principal	490,000	515,000	540,000	560,000	595,000
	872,550	877,950	877,200	881,000	888,000

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.



2021-2022 Budget

Informational Section

2021-2022 Budget

State Aid Analysis

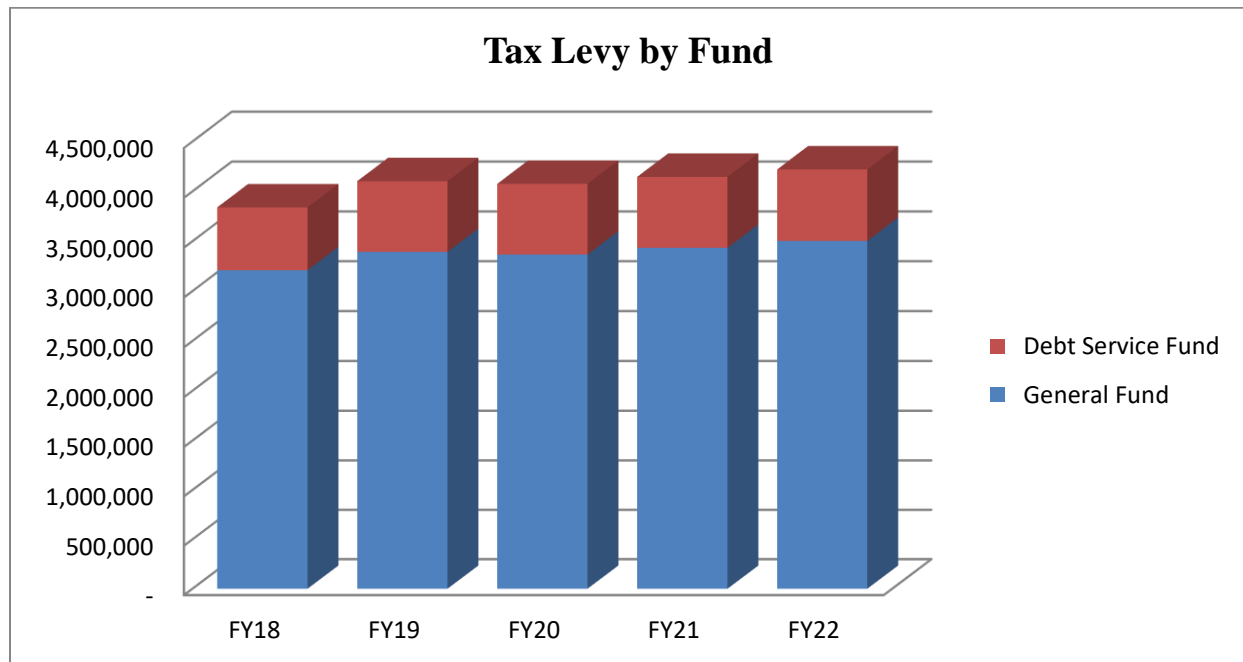
	FY18	Actual FY19	FY20	Revised FY21	Proposed FY22
Equalization Aid	921,710	992,141	992,141	877,917	691,759
Transportation Aid	35,253	140,825	140,825	140,825	140,825
Special Education Aid	210,863	302,902	302,902	302,902	302,902
Security Aid	26,269	34,238	34,238	34,238	34,238
School Choice Aid	257,877	222,822	247,431	274,118	280,085
Adjustment Aid	38,204				
Supplemental Enrollment Growth Aid	149,760				
Under Adequacy Aid	6,832				
PARCC Readiness Aid	3,690				
Per Pupil Growth Aid	3,690				
Professional Learning Community Aid	3,830				
Total Aid	1,657,978	1,692,928	1,717,537	1,630,000	1,449,809
Total Aid without Choice	1,400,101	1,470,106	1,470,106	1,355,882	1,169,724
One Year Aid Change	23,519	70,005	-	(114,224)	(186,158)
% Aid Change from Prior Year	1.7%	5.0%	0.0%	-7.8%	-13.7%
% Aid Change since FY09 (SFRA)	22.1%	28.2%	28.2%	18.2%	2.0%
Adequacy Budget	5,083,382	4,843,475	4,997,658	4,603,026	4,454,933
District Spending	4,131,481	4,386,107	4,359,554	4,312,678	4,195,215
Above/(Below) Adequacy	(951,901)	(457,368)	(638,104)	(290,348)	(259,718)
Total SFRA Due to District	2,012,324	1,702,032	1,349,851	973,482	852,751
Variance from Actual	612,223	231,926	(120,255)	(382,400)	(316,973)
% of Actual versus Due	69.58%	86.37%	108.91%	139.28%	137.17%
Local General Fund Tax Levy	3,209,771	3,393,966	3,367,413	3,434,761	3,503,456
One Year Change	92,988	184,195	(26,553)	67,348	68,695
% Levy Change	3.0%	5.7%	-0.8%	2.0%	2.0%
Local Fair Share	3,587,352	3,619,408	4,159,857	4,094,549	4,037,547
% of Local Fair Share	89.47%	93.77%	80.95%	83.89%	86.77%
ASSA Resident Enrollment	380.0	360.0	353.0	328.0	315.0
One Year Change	0	-20	-7	-25	-13
% Change over prior year	0.0%	-5.3%	-1.9%	-7.1%	-4.0%
% Change since FY09 (SFRA)	13.8%	7.8%	5.7%	-1.8%	-5.7%

2021-2022 Budget

Tax Levy Analysis

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
General Fund	3,209,771	3,393,966	3,367,413	3,434,761	3,503,456
Debt Service Fund	630,394	708,896	708,291	711,360	717,011
Total Tax Levy	3,840,165	4,102,862	4,075,704	4,146,121	4,220,467

The district's budget was prepared with a 2.0%, or \$68,695 increase in the general fund tax levy. The proposed general fund tax levy for FY22 is \$3,503,456. The district's local fair share (LFS) as calculated by the state of NJ is \$4,037,547. Therefore, the district's proposed levy for FY22 is \$534,091 under its LFS. Approximately 87% of what the state calculates the district can contribute towards its adequacy budget.

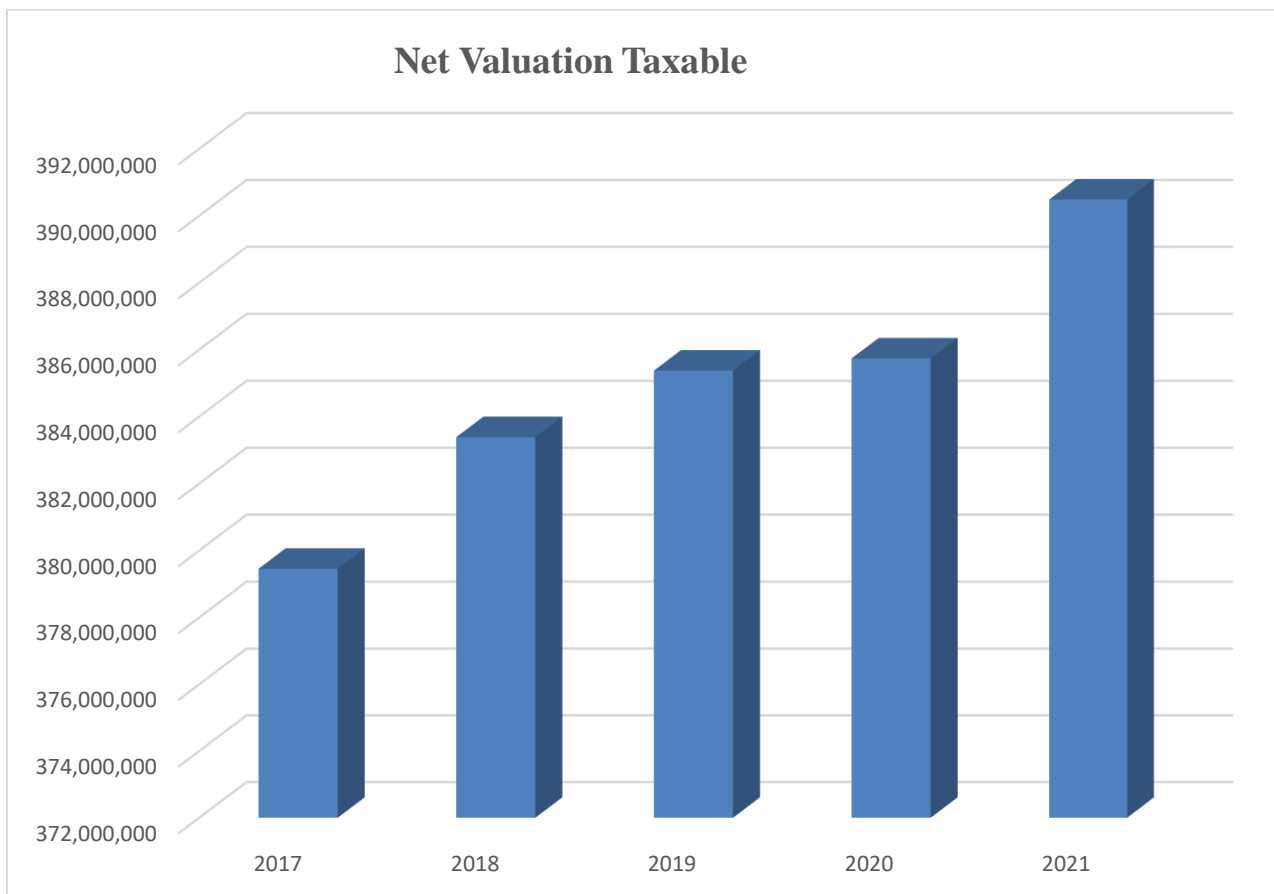


2021-2022 Budget

Net Valuation Taxable

	2017	2018	2019	2020	2021
South Harrison	379,454,625	383,385,700	385,373,400	385,735,700	390,482,800

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:

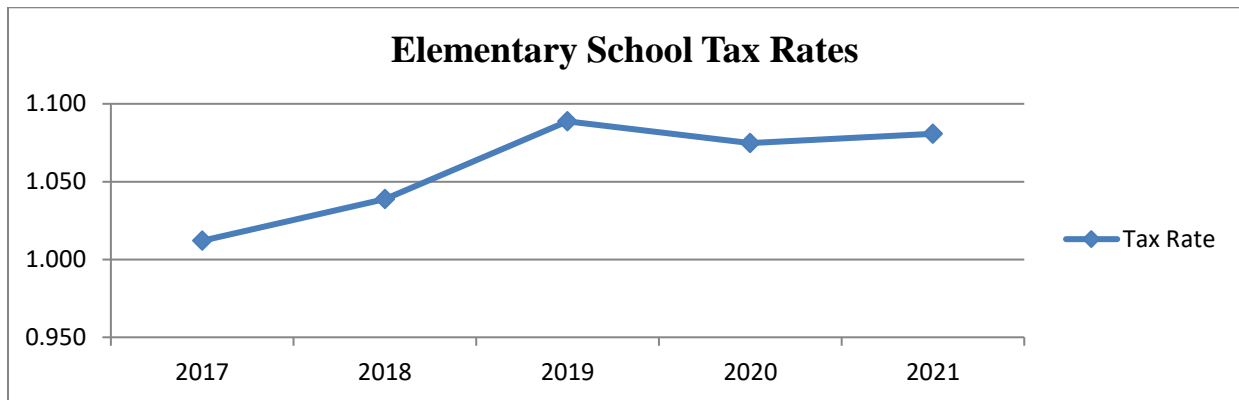


2021-2022 Budget

Elementary School Tax Rates

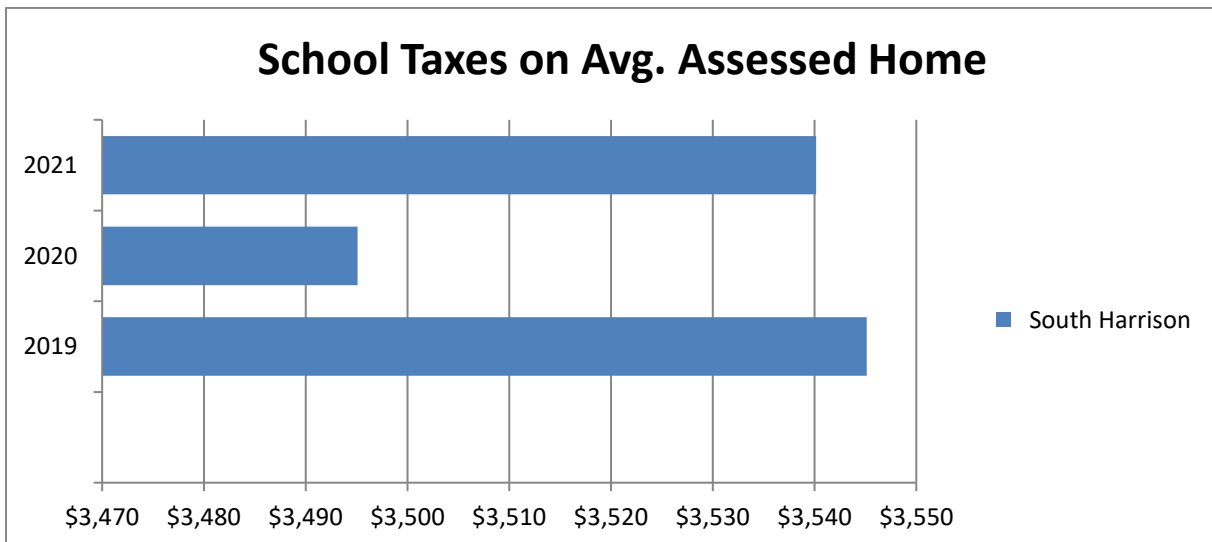
School Tax Rate	2017	2018	2019	2020	2021
Tax Rate	1.012	1.039	1.089	1.075	1.081

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



Annual Elementary Taxes on Average Assessed Home

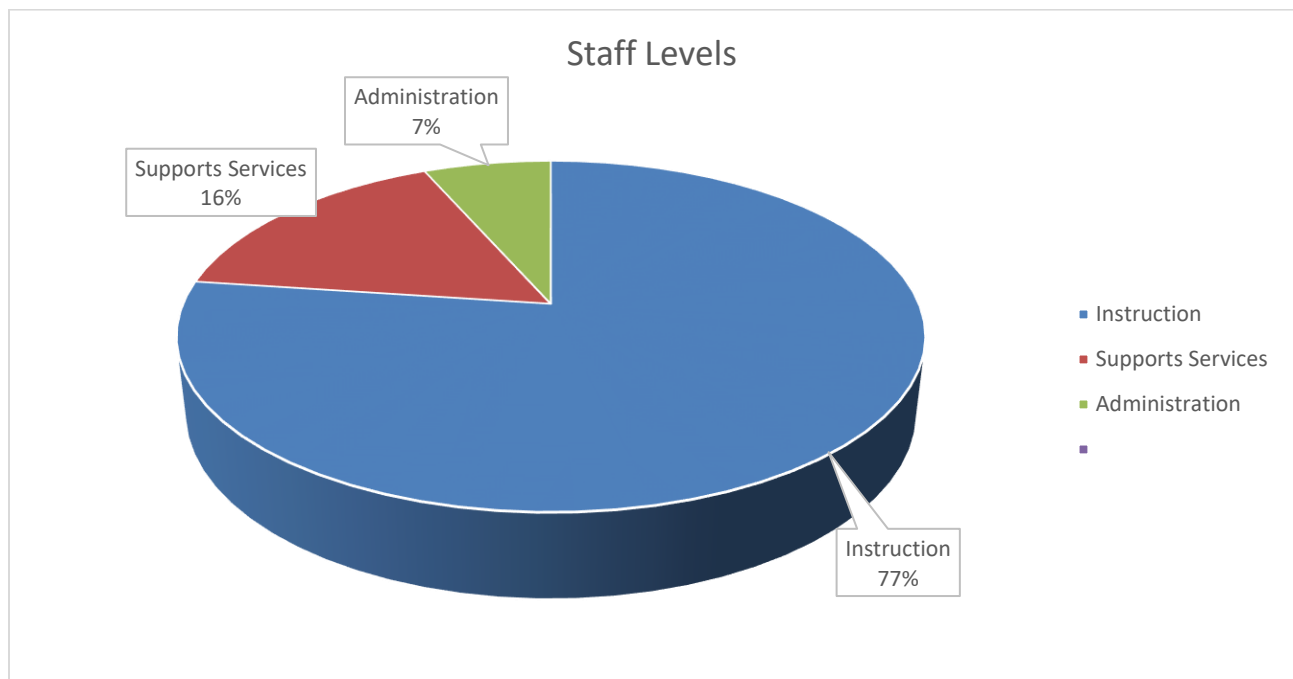
	2019	2020	2021
South Harrison	3,545.14	3,495.11	3,540.15



2021-2022 Budget

Staffing Levels

Full Time Equivalent Positions	Actual			Current FY21	Proposed FY22
	FY18	FY19	FY20		
Instruction:					
Regular	23.6	23.6	22.6	22.0	22.0
Special	6.0	6.0	5.0	5.0	5.0
Other Instruction	1.0	1.0	1.0	0.0	0.0
Support Services:					
Student & Instruction Related	6.8	6.8	6.2	5.7	5.7
Administration:					
General Administration	0.0	0.0	0.0	0.0	0.5
School Administration	2.2	2.2	2.2	1.8	1.3
Central Services	0.6	0.6	0.6	0.5	0.5
	40.2	40.2	37.6	35.0	35.0

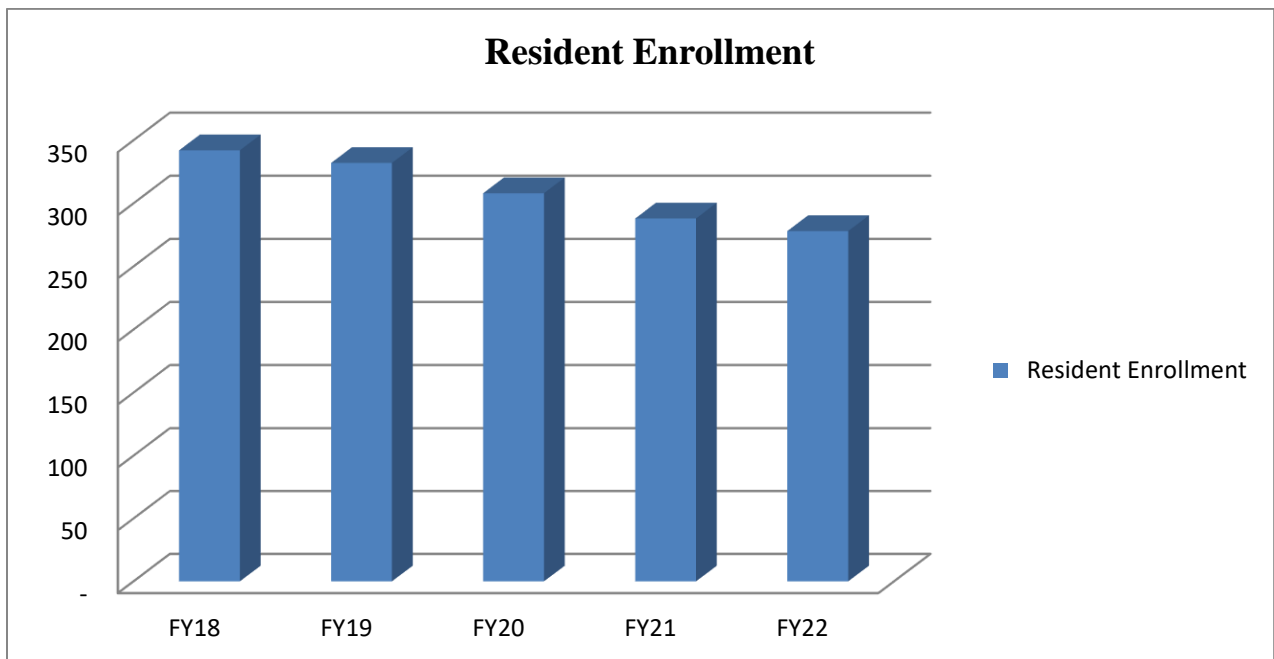


2021-2022 Budget

Enrollment

	FY18	FY19	Actual FY20	Current FY21	Projected FY22
Resident Enrollment	342	332	308	288	278
Choice Students	24	22	23	25	26
District Total	366	354	331	313	304

District enrollment will continue to decrease in the 2021-22 school year when compared to actual enrollment for the 2020-21 school year. Available school choice seats will remain at the district maximum of 26 students in September 2021. In total, the District projects an enrollment decrease of 2.9% to 304 Pre-School to 6th grade students for the 2021-22 school year.

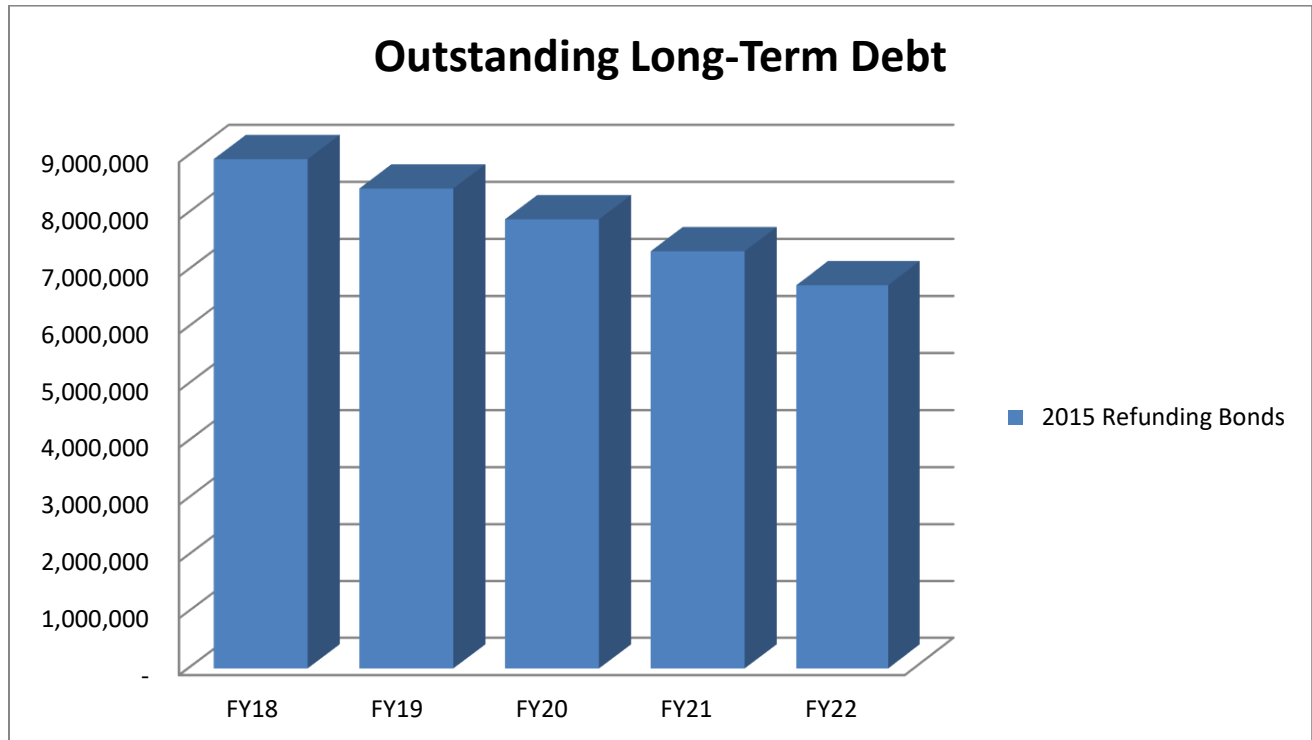


2021-2022 Budget

Long-Term Debt

	Actual			Current	Projected
	FY18	FY19	FY20	FY21	FY22
2015 Refunding Bonds	8,940,000	8,425,000	7,885,000	7,325,000	6,730,000
	8,940,000	8,425,000	7,885,000	7,325,000	6,730,000

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.



2021-2022 Budget

Shared Service Summary

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Superintendent	43,575	37,360	38,039	38,671	-
Business Administration	58,183	59,347	60,534	60,534	137,000
Information Technology	35,000	35,000	36,050	36,050	91,000
Facility Maintenance	60,000	60,000	61,800	61,800	52,000
Curriculum & Instruction	60,000	60,000	61,800	-	12,000
Special Services	16,000	16,000	16,480	21,370	28,500
Total	272,758	267,707	274,703	218,425	320,500

Curriculum Consulting Services

Beginning July 1, 2021, the Logan Township School District will provide support to teachers in the implementation of an effective instructional model in order to improve achievement in the area of ELA.

School Business Administration Services

Beginning July 1, 2021, the Logan Township School District will administer the business affairs of the district in such a way as to provide the best possible educational services with the financial resources available.

Facility Maintenance

Beginning July 1, 2021, the Logan Township School District will provide facility maintenance services for the district. These services include the oversight of all work performed by third party contractors in coordination with the district's lead custodian. The Logan facility manager will ensure that all local, state, and federal standards for health and safety are maintained, source, requisition and obtain parts where required, and recommend and develop a preventative maintenance schedule for the district.

Special Education and Child Study Team Management

The Logan Township School District will continue to provide child study team supervision services in 2021-22. The supervisor will plan, conduct, and evaluate the special education department and child study team in an educationally sound manner in accordance with applicable law and regulation.

Information Technology Management Services

Beginning July 1, 2021, the Logan Township School District will provide information technology management services. These services include general IT support, student information system management, network administration and security, state reporting and instructional technology coaching.

2021-2022 Budget

