

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	331.0	326.0	325.0
On Roll Special Ed Full-Time	52.0	38.0	41.0
On Roll Subtotal	383.0	364.0	366.0
In Private School Placements	1.0		0.0
Sent to Other Districts Special Ed	3.0	4.0	4.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,116,783	3,209,771	3,273,966
Total Tuition	10-1300	28,922	14,000	14,000
Rents And Royalties	10-1910	3,773	0	0
Interest Earned On Capital Reserve Funds	10-1XXX	0	10	10
Other Restricted Miscellaneous Revenues	10-1XXX	11,980	9,990	9,990
Subtotal - Revenues From Local Sources		3,161,458	3,233,771	3,297,966
Revenues from State Sources:				
School Choice Aid	10-3116	257,877	257,877	222,822
Categorical Transportation Aid	10-3121	35,253	35,253	140,825
Categorical Special Education Aid	10-3132	210,863	210,863	302,902
Equalization Aid	10-3176	898,191	921,710	992,141
Categorical Security Aid	10-3177	26,269	26,269	34,238
Adjustment Aid	10-3178	38,204	38,204	0
Supplemental Enrollment Growth Aid	10-3179	149,760	149,760	0
Under Adequacy Aid	10-3180	6,832	6,832	0
Parcc Readiness Aid	10-3181	3,690	3,690	0
Per Pupil Growth Aid	10-3182	3,690	3,690	0
Professional Learning Community Aid	10-3183	3,830	3,830	0
Other State Aids	10-3XXX	3,828	0	0
Subtotal - Revenues From State Sources		1,638,287	1,657,978	1,692,928
Budgeted Fund Balance - Operating Budget	10-303	0	347,899	262,120
Transfers From Other Funds	10-5200	5	0	0
Adjustment For Prior Year Encumbrances		0	5,549	0
Actual Revenues (Over)/Under Expenditures		109,456	0	0
Total Operating Budget		4,909,206	5,245,197	5,253,014

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	3,808	7,299	0
Total Revenues From Local Sources	20-1XXX	3,808	7,299	0
Revenues from Federal Sources:				
Title I	20-4411-4416	18,749	31,722	24,000
Title II	20-4451-4455	5,715	11,573	5,000
Title III	20-4491-4494	0	1,318	0
Title IV	20-4471-4474	0	10,000	10,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	69,768	69,304	60,000
Other	20-4XXX	0	56,822	40,000
Total Revenues From Federal Sources		94,232	180,739	139,000
Total Grants And Entitlements		98,040	188,038	139,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	705,764	630,394	708,896
Total Revenues From Local Sources		705,764	630,394	708,896
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	152,601	168,014	169,054
Budgeted Fund Balance	40-303	0	74,142	0
Total Local Repayment Of Debt		858,365	872,550	877,950
Actual Revenues (Over)/Under Expenditures		8,285	0	0
Total Repayment Of Debt		866,650	872,550	877,950
Total Revenues/Sources		5,873,896	6,305,785	6,269,964
Total Revenues/Sources Net of Transfers		5,873,896	6,305,785	6,269,964

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,892,974	2,073,128	2,030,242
Special Education - Instruction	11-2XX-100-XXX	350,964	323,601	327,729
Basic Skills/Remedial - Instruction	11-230-100-XXX	43,205	0	0
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	15,538	11,854	11,535
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	84,780	68,740	96,000
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	7,107	9,331	9,550
Undist. Expenditures - Health Services	11-000-213-XXX	71,008	74,434	78,678
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	145,442	145,100	162,750
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	18,917	44,922	32,050
Undist. Expenditures - Guidance	11-000-218-XXX	31,748	23,000	22,367
Undist. Expenditures - Child Study Teams	11-000-219-XXX	157,402	179,063	185,940
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	66,766	67,620	74,650
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	38,339	48,087	79,904
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	4,935	2,500	4,245
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	109,322	126,725	118,300
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	144,584	156,861	159,124
Undist. Expend. - Central Services	11-000-251-XXX	110,814	112,455	113,253
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	55,647	41,000	42,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	496,297	617,650	532,445
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	321,299	370,951	370,700
Personal Services - Employee Benefits	11-XXX-XXX-2XX	733,985	740,032	793,409
Total Undistributed Expenditures		2,598,392	2,828,471	2,875,365
Total General Current Expense		4,901,073	5,237,054	5,244,871
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	8,133	8,133	8,133

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Interest Deposit To Capital Reserve	10-604	0	10	10
Total Capital Outlay		8,133	8,143	8,143
General Fund Grand Total		4,909,206	5,245,197	5,253,014
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	3,808	7,299	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	18,749	31,722	24,000
Title II	20-XXX-XXX-XXX	5,715	11,573	5,000
Title III	20-XXX-XXX-XXX	0	1,318	0
Title IV	20-XXX-XXX-XXX	0	10,000	10,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	69,768	69,304	60,000
Other	20-XXX-XXX-XXX	0	56,822	40,000
Total Federal Projects	20-XXX-XXX-XXX	94,232	180,739	139,000
Total Special Revenue Funds		98,040	188,038	139,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	866,650	872,550	877,950
Total Debt Service Funds		866,650	872,550	877,950
Total Expenditures/Appropriations		5,873,896	6,305,785	6,269,964
Total Expenditures Net of Transfers		5,873,896	6,305,785	6,269,964

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	254,350	253,828	253,828	250,000
Unrestricted	Repayment of Debt	82,427	74,142	0	0
Restricted for General Operating Budget	Capital Reserve	1,109	1,309	1,319	1,329
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	708,821	606,191	258,292	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$11,626	\$11,635	\$12,178	\$13,180	\$13,055
Total Classroom Instruction	\$6,655	\$7,442	\$7,630	\$8,210	\$8,154
Classroom-Salaries and Benefits	\$5,631	\$6,255	\$6,260	\$6,686	\$6,917
Classroom-General Supplies and Textbooks	\$137	\$227	\$354	\$438	\$143
Classroom-Purchased Services	\$887	\$959	\$1,015	\$1,086	\$1,094
Total Support Services	\$1,746	\$1,624	\$1,795	\$1,879	\$2,067
Support Services-Salaries and Benefits	\$959	\$912	\$988	\$1,014	\$1,174
Total Administrative Costs	\$1,127	\$1,226	\$1,223	\$1,353	\$1,340
Administration Salaries and Benefits	\$724	\$567	\$582	\$625	\$637
Total Operations and Maintenance of Plant	\$1,289	\$1,291	\$1,493	\$1,697	\$1,455
Operations and Maintenance-Salaries and Benefits	\$23	\$24	\$0	\$0	\$0
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$13	\$53	\$39	\$41	\$40
Total Equipment Costs	\$76	\$0	\$18	\$0	\$0
Legal Costs	\$49	\$4	\$31	\$27	\$27
Employee Benefits as a percentage of salaries*	29.38%	32.15%	32.61%	32.13%	32.87%

\*Does not include pension and social security paid by the State on-behalf of the district.

\*\*Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2017-18 revised appropriations and the 2018-19 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Shared business administrator with Kingsway Regional. Kingsway also provides payroll and A/P services.	0
Special Education Services	Kingsway Regional provides CST supervisory services.	0
Custodial and Maintenance Services	Kingsway Regional provides ongoing and preventative facility maintenance.	0
Food Services	Kingsway Regional manages the food service operation.	0
Superintendent and Assistant Sup.	Shared Superintendent with Kingsway Regional	0
Curriculum Services	Kingsway Regional provides curricular articulation and guidance. Includes support of chief academic officer and elementary and data/assessment supervisor.	0
Technology Services	Kingsway Regional provides information technology management and desktop support services.	0



ID=South Harrison

Category	Amount
(A) General Fund School Levy	3,273,966
(D) Total School Levy	3,982,862
(B) Estimated Net Taxable Valuation (as of 03/01/18)	383,385,700
(H) Estimated Equalized Valuation (as of 10/01/17)	395,945,250
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8540
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0389
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8269
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0059

Name=Mesmer, Corinne

Category	Measure
Job Title	Principal
Job Title II	None Reported
Base Annual Salary Amount	\$103,841
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$5,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$750
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$22,988
Contractual Post-Employment Benefit Description of Payout of Sick days	Max payout at retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	20 days at current per-diem
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Mesmer, Corinne

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Shared Service Agreement

Category	Measure
Job Title	Superintendent
Job Title	Business Administrator
Job Title II	None Reported
Job Title II	None Reported
Base Annual Salary Amount	\$0
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.0
Full-Time Equivalent (FTE)	0.0
Shared with Another District?	Y
Shared with Another District?	Y
Shared County	15
Shared County	15
Shared District	2440
Shared District	2440
Job Title Other District	Superintendent
Job Title Other District	Business Administrator
Member of Collective Bargaining Unit (CBU)?	N
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/20
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Personal Days	0

## Name=Shared Service Agreement

Category	Measure
Contracted Number of Annual Consulting Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$0
Total Allowances Amount	\$0
Total Bonuses Amount	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

## Name=Shared Service Agreement

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	Annual contractual fee for shared superintendent services
Additional Comment 1	Annual contractual amount for shared business admin services
Additional Comment 2	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported
Additional Comment 3	None Reported