

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	326.0	312.0	308.0
On Roll Special Ed Full-Time	31.0	27.0	25.0
On Roll Subtotal	357.0	339.0	333.0
Sent to Other Districts Regular	1.0		0.0
Sent to Other Districts Special Ed	4.0	1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,393,966	3,367,413	3,434,761
	Total Tuition	10-1300	16,600	14,000	14,000
	Rents and Royalties	10-1910	4,355	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	43,766	9,990	9,900
	Interest Earned on Capital Reserve Funds	10-1XXX	0	10	100
	Total Revenues from Local Sources		3,458,687	3,391,413	3,458,761
General Fund Revenues from State Sources	School Choice Aid	10-3116	222,822	247,431	274,118
	Categorical Transportation Aid	10-3121	140,825	140,825	140,825
	Categorical Special Education Aid	10-3132	302,902	302,902	302,902
	Equalization Aid	10-3176	992,141	992,141	877,917
	Categorical Security Aid	10-3177	34,238	34,238	34,238
	Other State Aids	10-3XXX	7,540	0	0
	Total Revenues from State Sources		1,700,468	1,717,537	1,630,000
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	123,961	191,392
	Transfers from Other Funds	10-5200	118,469	0	0
	Adjustment for Prior Year Encumbrances		0	44,743	0
	Actual Revenues (Over)/Under Expenditures		-66,760	0	0
General Fund Revenues	Total Operating Budget		5,210,864	5,277,654	5,280,153
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	32,516	28,731	20,000
	Title II	20-4451-4455	2,572	11,971	5,000
	Title IV	20-4471-4474	5,884	14,296	10,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	67,809	68,112	65,000
	Other	20-4XXX	93,097	36,286	35,000
	Total Revenues from Federal Sources		201,878	159,396	135,000
Special Revenue Fund Revenues	Total Grants and Entitlements		201,878	159,396	135,000

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	708,896	708,291	711,360
	Total Revenues from Local Sources		708,896	708,291	711,360
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	169,054	168,909	169,640
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		877,950	877,200	881,000
Debt Service Fund Revenues	Total Repayment of Debt		877,950	877,200	881,000
All Fund Revenues	Total Revenues/Sources		6,290,692	6,314,250	6,296,153
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		6,290,692	6,314,250	6,296,153

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,888,356	1,922,520	1,921,381
	Special Education-Instruction	11-2XX-100-XXX	330,231	339,480	291,000
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	13,184	13,710	17,252
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	94,014	25,980	0
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	7,535	11,396	12,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	72,684	81,471	83,425
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	153,917	160,965	160,465
	Undistributed Expenditures—Other Support Services, Students—Extraordinary Services	11-000-217-XXX	35,692	30,700	83,500
	Undistributed Expenditures-Guidance	11-000-218-XXX	22,206	24,779	35,700
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	166,439	192,888	213,850
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	72,332	74,440	61,365
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	79,448	82,049	73,994
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,123	9,308	8,350
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	143,620	135,315	107,500
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	157,777	163,461	152,950
	Undistributed Expenditures-Central Services	11-000-251-XXX	106,187	106,036	90,206
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	47,718	60,295	64,995
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	497,063	543,144	557,515
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	368,586	378,800	349,306
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	842,870	802,931	874,197
	Total Undistributed Expenditures		2,871,211	2,883,958	2,929,318
General Fund Current Expenses	Total General Current Expense		5,102,982	5,159,668	5,158,951
Capital Outlay	Equipment	12-XXX-XXX-730	97,421	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	10,461	32,965	28,133
	Interest Deposit to Capital Reserve	10-604	0	10	100
	Total Capital Outlay		107,882	32,975	28,233
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	85,011	92,969
	General Fund Grand Total		5,210,864	5,277,654	5,280,153

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	32,516	28,731	20,000
	Title II	20-XXX-XXX-XXX	2,572	11,971	5,000
	Title IV	20-XXX-XXX-XXX	5,884	14,296	10,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	67,809	68,112	65,000
	Other	20-XXX-XXX-XXX	93,097	36,286	35,000
	Total Federal Projects	20-XXX-XXX-XXX	201,878	159,396	135,000
Special Revenue Fund Expenses	Total Special Revenue Funds		201,878	159,396	135,000
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	877,950	877,200	881,000
	Total Debt Service Funds		877,950	877,200	881,000
All Fund Expenses	Total Expenditures/Appropriations		6,290,692	6,314,250	6,296,153
Expenses Net of Transfers	Total Expenditures Net of Transfers		6,290,692	6,314,250	6,296,153

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	1,309	119,778	119,788	119,888
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	382,253	307,813	183,852	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	0	0	0
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
	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
Unrestricted	General Operating Budget	261,658	257,540	257,540	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,694	\$12,931	\$13,040	\$14,342	\$14,845
Total Classroom Instruction	\$7,960	\$8,022	\$8,000	\$8,742	\$8,824
Classroom-Salaries and Benefits	\$6,583	\$6,835	\$6,770	\$7,350	\$7,135
Classroom-General Supplies and Textbooks	\$393	\$128	\$237	\$299	\$389
Classroom-Purchased Services	\$985	\$1,058	\$993	\$1,094	\$1,300
Total Support Services	\$1,887	\$2,027	\$2,161	\$2,369	\$2,699
Support Services-Salaries and Benefits	\$1,062	\$1,182	\$1,233	\$1,341	\$1,565
Total Administrative Costs	\$1,225	\$1,447	\$1,379	\$1,532	\$1,510
Administration Salaries and Benefits	\$609	\$663	\$678	\$736	\$812
Total Operations and Maintenance of Plant	\$1,569	\$1,385	\$1,449	\$1,646	\$1,740
Operations and Maintenance-Salaries and Benefits	\$0	\$0	\$0	\$0	\$69
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$52	\$50	\$49	\$53	\$71
Total Equipment Costs	\$0	\$271	\$0	\$0	\$0
Legal Costs	\$18	\$129	\$28	\$30	\$31
Employee Benefits as a percentage of salaries*	32.83%	36.82%	36.34%	34.56%	38.84%

*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 2019-20 revised appropriations and the 2020-21 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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
190	Individuals	14,000	Preschool tuition
300	Various	9,900	Erate, dividends, interest
825	Federal	35,000	Federal REAP Funds

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Shared business services with KRSD. Business Administrator, payroll, accounts payable, human resources	0
Curriculum Services	KRSD provides curriculum and instruction management services	0
Custodial and Maintenance Services	KRSD provides facility management and maintenance services	0
Food Services	KRSD manages the food service operation	0
Special Education Services	Shared CST management services with KRSD	0
Superintendent and Assistant Sup.	Shared Superintendent with KRSD	0
Technology Services	KRSD provides IT management and support services	0

Estimated Tax Rates

Municipality	Category	Amount
South Harrison	(A) General Fund School Levy	3,434,761
	(D) Total School Levy	4,146,121
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	386,337,200
	(H) Estimated Equalized Valuation (as of 10/01/19)	405,485,480
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.8891
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.0732
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.8471
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.0225

Employee Contract List for District

Name	Category	Measure
Sannino, Corinne	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$109,876
	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	07/01/19
	End Date of Contract	06/30/20
	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	14
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$5,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$23,452
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payment at retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum payment for unused vacation at separation
	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

Employee Contract List for District

Name	Category	Measure
Sannino, Corinne	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	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
Shared Service Agreement	Job Title	Superintendent
	Job Title	Business Administrator
	Job Title	Information Technology
	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	None Reported
	Job Title II	None Reported
	Job Title II	Chief Technology Officer
	Job Title II	Supervisor of B&G
	Base Annual Salary Amount	\$0
	Base Annual Salary Amount	\$0
	Base Annual Salary Amount	\$0
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.0
	Full-Time Equivalent (FTE)	0.0
	Full-Time Equivalent (FTE)	0.0
	Full-Time Equivalent (FTE)	0.0
	Shared with Another District?	Y
	Shared with Another District?	Y

Employee Contract List for District

Name	Category	Measure
Shared Service Agreement	Shared with Another District?	Y
	Shared with Another District?	Y
	Shared County	15
	Shared County	15
	Shared County	15
	Shared County	15
	Shared District	2440
	Shared District	2440
	Shared District	2440
	Shared District	2440
	Job Title Other District	Superintendent
	Job Title Other District	Business Administrator
	Job Title Other District	Chief Technology Officer
	Job Title Other District	Supervisor of B&G
	Member of Collective Bargaining Unit (CBU)?	N
	Member of Collective Bargaining Unit (CBU)?	N
	Member of Collective Bargaining Unit (CBU)?	N
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	Beginning Date of Contract	07/01/19
	Beginning Date of Contract	07/01/19
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/23
	End Date of Contract	06/30/20
	End Date of Contract	06/30/20
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Work Days	260

Employee Contract List for District

Name	Category	Measure
Shared Service Agreement	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 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 Sick Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Consulting Days	0
	Contracted Number of Annual Consulting Days	0
	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
	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
	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 Allowances Amount	\$0
	Total Allowances Amount	\$0

Employee Contract List for District

Name	Category	Measure
Shared Service Agreement	Total Bonuses Amount	\$0
	Total Bonuses Amount	\$0
	Total Bonuses Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	Total Stipends 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 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
	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
	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 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 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

Employee Contract List for District

Name	Category	Measure
Shared Service Agreement	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 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 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 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
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Total Other/In-Kind Remuneration Amount	\$0
	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 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 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

Employee Contract List for District

Name	Category	Measure
Shared Service Agreement	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 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 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
	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	Fee paid to KRSD
	Additional Comment 1	Fee paid to KRSD
	Additional Comment 1	Fee paid to KRSD
	Additional Comment 1	Fee paid to KRSD
	Additional Comment 2	None Reported
	Additional Comment 2	None Reported
	Additional Comment 2	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
	Additional Comment 3	None Reported
	Additional Comment 3	None Reported
	Additional Comment 3	None Reported