

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	326.0	326.0	340.0
On Roll Special Ed Full-Time	38.0	31.0	28.0
On Roll Subtotal	364.0	357.0	368.0
Sent to Other Districts Regular	0.0	1.0	0.0
Sent to Other Districts Special Ed	4.0	4.0	1.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,209,771	3,393,966	3,367,413
	Total Tuition	10-1300	28,726	14,000	14,000
	Rents and Royalties	10-1910	3,513	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	19,052	9,990	9,990
	Interest Earned on Capital Reserve Funds	10-1XXX	0	10	10
	Total Revenues from Local Sources		3,261,062	3,417,966	3,391,413
General Fund Revenues from State Sources	School Choice Aid	10-3116	257,877	222,822	247,431
	Categorical Transportation Aid	10-3121	35,253	140,825	140,825
	Categorical Special Education Aid	10-3132	210,863	302,902	302,902
	Equalization Aid	10-3176	921,710	992,141	992,141
	Categorical Security Aid	10-3177	26,269	34,238	34,238
	Adjustment Aid	10-3178	38,204	0	0
	Supplemental Enrollment Growth Aid	10-3179	149,760	0	0
	Under Adequacy Aid	10-3180	6,832	0	0
	PARCC Readiness Aid	10-3181	3,690	0	0
	Per Pupil Growth Aid	10-3182	3,690	0	0
	Professional Learning Community Aid	10-3183	3,830	0	0
	Other State Aids	10-3XXX	7,830	0	0
	State Reimbursement for Lead Testing of Drinking Water	10-3300	780	0	0
	Total Revenues from State Sources		1,666,588	1,692,928	1,717,537
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	262,120	123,961
	Adjustment for Prior Year Encumbrances		0	17,894	0
	Actual Revenues (Over)/Under Expenditures		203,763	0	0
General Fund Revenues	Total Operating Budget		5,131,413	5,390,908	5,232,911
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	3,427	2,898	0
	Total Revenues from Local Sources	20-1XXX	3,427	2,898	0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	18,635	37,638	20,000
	Title II	20-4451-4455	6,045	11,171	5,000
	Title III	20-4491-4494	0	1,725	0
	Title IV	20-4471-4474	9,820	10,180	10,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	69,304	67,809	60,000
	Other	20-4XXX	39,661	96,883	39,000
	Total Revenues from Federal Sources		143,465	225,406	134,000
Special Revenue Fund Revenues	Total Grants and Entitlements		146,892	228,304	134,000
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	630,394	708,896	708,291
	Total Revenues from Local Sources		630,394	708,896	708,291
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	168,014	169,054	168,909
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		798,408	877,950	877,200
	Actual Revenues (Over)/Under Expenditures		74,142	0	0
Debt Service Fund Revenues	Total Repayment of Debt		872,550	877,950	877,200
All Fund Revenues	Total Revenues/Sources		6,150,855	6,497,162	6,244,111
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		6,150,855	6,497,162	6,244,111

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,022,534	2,022,537	1,909,523	
	Special Education-Instruction	11-2XX-100-XXX	315,457	329,729	339,480	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	14,879	11,535	13,710	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	68,385	72,500	40,980	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	7,329	9,550	13,511	
	Undistributed Expenditures-Health Services	11-000-213-XXX	69,471	75,678	80,378	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	134,742	150,775	160,965	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	49,119	27,050	30,700	
	Undistributed Expenditures-Guidance	11-000-218-XXX	17,567	22,367	24,972	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	174,939	176,254	191,238	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	67,139	74,650	72,140	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	77,040	79,904	82,049	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,474	4,345	9,308	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	87,501	113,440	107,310	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	156,118	160,144	163,066	
	Undistributed Expenditures-Central Services	11-000-251-XXX	112,544	107,933	107,621	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	40,505	50,100	57,095	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	579,315	512,720	526,144	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	368,787	387,745	403,500	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	757,435	873,809	844,132	
		Total Undistributed Expenditures		2,770,410	2,898,964	2,915,109
	General Fund Current Expenses	Total General Current Expense		5,123,280	5,262,765	5,177,822
Capital Outlay	Equipment	12-XXX-XXX-730	0	97,100	0	
	Facilities Acquisition and Construction Services	12-000-400-XXX	8,133	31,033	8,133	
	Interest Deposit to Capital Reserve	10-604	0	10	10	
		Total Capital Outlay		8,133	128,143	8,143

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	0	46,946
	General Fund Grand Total		5,131,413	5,390,908	5,232,911
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,427	2,898	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	18,635	37,638	20,000
	Title II	20-XXX-XXX-XXX	6,045	11,171	5,000
	Title III	20-XXX-XXX-XXX	0	1,725	0
	Title IV	20-XXX-XXX-XXX	9,820	10,180	10,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	69,304	67,809	60,000
	Other	20-XXX-XXX-XXX	39,661	96,883	39,000
	Total Federal Projects	20-XXX-XXX-XXX	143,465	225,406	134,000
Special Revenue Fund Expenses	Total Special Revenue Funds		146,892	228,304	134,000
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	872,550	877,950	877,200
	Total Debt Service Funds		872,550	877,950	877,200
All Fund Expenses	Total Expenditures/Appropriations		6,150,855	6,497,162	6,244,111
Expenses Net of Transfers	Total Expenditures Net of Transfers		6,150,855	6,497,162	6,244,111

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	1,309	1,309	9,149	9,159
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	606,191	382,253	123,961	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	253,828	261,658	250,000	250,000
	Repayment of Debt	74,142	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$11,635	\$12,694	\$13,055	\$13,452	\$13,040
Total Classroom Instruction	\$7,442	\$7,960	\$8,154	\$8,518	\$8,000
Classroom-Salaries and Benefits	\$6,255	\$6,583	\$6,917	\$7,265	\$6,770
Classroom-General Supplies and Textbooks	\$227	\$393	\$143	\$146	\$237
Classroom-Purchased Services	\$959	\$985	\$1,094	\$1,107	\$993
Total Support Services	\$1,624	\$1,887	\$2,067	\$2,069	\$2,161
Support Services-Salaries and Benefits	\$912	\$1,062	\$1,174	\$1,246	\$1,233
Total Administrative Costs	\$1,226	\$1,225	\$1,340	\$1,387	\$1,379
Administration Salaries and Benefits	\$567	\$609	\$637	\$670	\$678
Total Operations and Maintenance of Plant	\$1,291	\$1,569	\$1,455	\$1,436	\$1,449
Operations and Maintenance-Salaries and Benefits	\$24	\$0	\$0	\$0	\$0
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$53	\$52	\$40	\$42	\$49
Total Equipment Costs	\$0	\$0	\$251	\$272	\$0
Legal Costs	\$4	\$18	\$27	\$28	\$28
Employee Benefits as a percentage of salaries*	32.15%	32.83%	32.87%	36.16%	36.34%

*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 2018-19 revised appropriations and the 2019-20 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 Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Shared Business Services with KRSD	0
Curriculum Services	KRSD provides curricular articulation and oversight services	0
Custodial and Maintenance Services	KRSD provides facility maintenance services	0
Food Services	KRSD manages the food service operation	0
Special Education Services	KRSD provides CST supervisory services	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	3,487,413
	(D) Total School Levy	4,195,704
	(B) Estimated Net Taxable Valuation (as of 03/20/19)	387,628,200
	(H) Estimated Equalized Valuation (as of 10/01/18)	409,381,420
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8997
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0824
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8519
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0249

Employee Contract List for District

Name	Category	Measure
Sannino, Corinne	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$106,759
	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	07/01/18
	End Date of Contract	06/30/19
	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	\$23,212
	Contractual Post-Employment Benefit Description of Payout of Sick days	May payment at retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	May payment 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	Coordinator/Director/Manager/Supervisor
	Job Title	Information Technology
	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	None Reported
	Job Title II	None Reported
	Job Title II	Chief Academic Officer
	Job Title II	None Reported
	Job Title II	Director of Special Serv
	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
	Base Annual Salary Amount	\$0
	Base Annual Salary Amount	\$0

Employee Contract List for District

Name	Category	Measure
Shared Service Agreement	Full-Time Equivalent (FTE)	0.0
	Shared with Another District?	Y
	Shared with Another District?	Y
	Shared with Another District?	Y
	Shared with Another District?	Y
	Shared with Another District?	Y
	Shared with Another District?	Y
	Shared County	15
	Shared District	2440
	Job Title Other District	Superintendent
	Job Title Other District	Business Administrator
	Job Title Other District	Chief Academic Officer
	Job Title Other District	Chief Technology Officer
Job Title Other District	Dir of Special Services	

Employee Contract List for District

Name	Category	Measure
	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
	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	07/01/18
	Beginning Date of Contract	07/01/18
	Beginning Date of Contract	07/01/18
	Beginning Date of Contract	07/01/18
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/23
Shared Service Agreement	End Date of Contract	06/30/19
	End Date of Contract	06/30/19
	End Date of Contract	06/30/19
	End Date of Contract	06/30/19
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Work Days	260
	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 Vacation Days	0
	Contracted Number of Annual Vacation Days	0

Employee Contract List for District

Name	Category	Measure
Shared Service Agreement	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 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 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
	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
	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	

Employee Contract List for District

Name	Category	Measure
Shared Service Agreement	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 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
	Total Other/In-Kind Remuneration Amount	\$0
	Total Other/In-Kind Remuneration Amount	\$21,311

Employee Contract List for District

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