

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	300.0	291.0	336.0
On Roll Special Ed Full-Time	26.0	41.0	41.0
On Roll Subtotal	326.0	332.0	377.0
In Private School Placements	1.0	1.0	2.0
Sent to Other Districts Special Ed	1.0	2.0	3.0
Received		12.0	0.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,503,458	3,573,525	3,644,995
	Total Tuition	10-1300	32,738	27,500	0
	Unrestricted Miscellaneous Revenues	10-1XXX	2,334	10,000	10,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	100	100
	Total Revenues from Local Sources		3,538,530	3,611,125	3,655,095
General Fund Revenues from State Sources	School Choice Aid	10-3116	280,085	292,972	313,640
	Categorical Transportation Aid	10-3121	140,825	140,825	140,825
	Extraordinary Aid	10-3131	86,850	0	0
	Categorical Special Education Aid	10-3132	302,902	302,902	302,902
	Equalization Aid	10-3176	691,759	417,840	465,483
	Categorical Security Aid	10-3177	34,238	34,238	34,238
	Other State Aids	10-3XXX	5,510	0	0
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	20,000	0	0
	Total Revenues from State Sources		1,562,169	1,188,777	1,257,088
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	332,796	401,066
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	350,000	0
	Actual Revenues (Over)/Under Expenditures		-78,968	0	0
General Fund Revenues	Total Operating Budget		5,021,731	5,482,698	5,313,249
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	28,294	30,000	30,000
	Total Revenues from Local Sources	20-1XXX	28,294	30,000	30,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	621,414	657,800
	State Grants Through Intermediate Sources	20-3700	7,625	0	0
	Total Revenues from State Sources		7,625	621,414	657,800
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	27,511	11,510	10,000
	Title II	20-4451-4455	0	5,299	6,400
	Title IV	20-4471-4474	10,000	10,000	8,500
	Arp-Idea Preschool	20-4409	1,210	0	0
	Arp-Idea Basic	20-4419	14,192	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	101,015	62,500	55,000

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	2,916	45,750	21,000
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	21,000	20,000
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	20,000
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	15,000	0
	Arp-ESSER	20-4540	45,769	73,000	22,000
	CARES Act Education Stabilization Fund	20-4530	2,895	0	0
	CRRSA Act-ESSER II	20-4534	32,542	45,098	0
	CRRSA Act-Learning Acceleration Grant	20-4535	5,265	19,735	0
	Other	20-4XXX	35,792	29,000	0
	CRRSA Act-Mental Health Grant	20-4536	10,968	12,300	0
	Total Revenues from Federal Sources		290,075	390,192	162,900
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	57,200
	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		14,834	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		340,828	1,041,606	907,900
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	717,011	713,942	722,340
	Total Revenues from Local Sources		717,011	713,942	722,340
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	170,989	170,258	172,260
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		888,000	884,200	894,600
Debt Service Fund Revenues	Total Repayment of Debt		888,000	884,200	894,600
All Fund Revenues	Total Revenues/Sources		6,250,559	7,408,504	7,115,749
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	57,200
	Total Revenues/Sources Net of Transfers		6,250,559	7,408,504	7,058,549

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,761,663	1,679,739	1,637,594
	Special Education-Instruction	11-2XX-100-XXX	299,830	309,814	320,578
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	16,742	16,425	6,338
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	111,502	168,141	190,189
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	8,176	10,432	7,957
	Undistributed Expenditures-Health Services	11-000-213-XXX	109,394	105,860	88,990
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	83,622	116,000	118,500
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	133,711	169,980	190,560
	Undistributed Expenditures-Guidance	11-000-218-XXX	38,569	20,246	59,889
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	170,572	134,672	121,766
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	20,646	20,331	36,246
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	1,657	1,850	2,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,340	1,500	6,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	149,854	159,637	160,901
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	126,059	160,565	131,208
	Undistributed Expenditures-Central Services	11-000-251-XXX	183,120	129,526	116,066
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	76,397	84,170	223,333
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	609,936	582,509	566,853
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	366,506	506,600	523,270
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	733,232	726,559	776,000
		Total Undistributed Expenditures		2,925,293	3,098,578
General Fund Current Expenses	Total General Current Expense		5,003,528	5,104,556	5,284,238
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	8,133	358,133	8,133
	Interest Deposit to Capital Reserve	10-604	0	100	100
	Total Capital Outlay		8,133	358,233	8,233

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	10,070	19,909	20,778
	General Fund Grand Total		5,021,731	5,482,698	5,313,249
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	43,128	30,000	30,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	317,470	360,461
	Support Services	20-218-200-XXX	0	242,610	336,415
	Facility Acquisition and Construction Services	20-218-400-XXX	0	61,334	18,124
	Total Preschool Education Aid	20-218-XXX-XXX	0	621,414	715,000
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	7,625	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	7,625	621,414	715,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	27,511	11,510	10,000
	Title II	20-XXX-XXX-XXX	0	5,299	6,400
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	101,015	62,500	55,000
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	14,192	0	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	1,210	0	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	2,895	0	0
	Other	20-XXX-XXX-XXX	35,792	29,000	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	32,542	45,098	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	5,265	19,735	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	10,968	12,300	0
	Arp ESSER Grant Program	20-487-xxx-xxx	45,769	73,000	22,000
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	2,916	45,750	21,000
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	21,000	20,000
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	20,000
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	15,000	0
	Total Federal Projects	20-XXX-XXX-XXX	290,075	390,192	162,900
	Special Revenue Fund Expenses	Total Special Revenue Funds		340,828	1,041,606

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	888,000	884,200	894,600
	Total Debt Service Funds		888,000	884,200	894,600
All Fund Expenses	Total Expenditures/Appropriations		6,250,559	7,408,504	7,115,749
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	57,200
	Total Expenditures Net of Transfers		6,250,559	7,408,504	7,058,549

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	255,510	347,870	342,360	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	352,680	352,680	2,780	2,880
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	630,413	635,992	308,706	0
	Unemployment Fund	0	0	0	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 Special Revenue Fund	Student Activity Fund	70,324	55,490	55,490	55,490
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,421	\$13,755	\$13,616	\$15,121	\$13,895
Total Classroom Instruction	\$8,074	\$7,983	\$7,728	\$8,955	\$7,698
Classroom-Salaries and Benefits	\$7,097	\$6,822	\$6,606	\$7,440	\$6,820
Classroom-General Supplies and Textbooks	\$328	\$327	\$197	\$275	\$173
Classroom-Purchased Services	\$649	\$834	\$924	\$1,240	\$705
Total Support Services	\$2,185	\$1,981	\$2,013	\$2,452	\$2,774
Support Services-Salaries and Benefits	\$1,175	\$1,002	\$853	\$793	\$1,218
Total Administrative Costs	\$1,501	\$1,811	\$1,924	\$1,870	\$1,858
Administration Salaries and Benefits	\$685	\$731	\$1,248	\$955	\$711
Total Operations and Maintenance of Plant	\$1,645	\$1,903	\$1,867	\$1,780	\$1,543
Operations and Maintenance-Salaries and Benefits	\$62	\$195	\$90	\$55	\$130
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$17	\$66	\$84	\$64	\$21
Total Equipment Costs	\$0	\$0	\$0	\$186	\$48
Legal Costs	\$24	\$75	\$46	\$70	\$40
Employee Benefits as a percentage of salaries*	34.22%	33.65%	34.61%	35.87%	32.36%

*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 2022-23 revised appropriations and the 2023-24 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 Logan Township School District. Business Administrator, payroll and accounts payable.	0
Curriculum Services	Logan Township School District provides curriculum services to South Harrison	0
Custodial and Maintenance Services	Logan Township School District provides facility management and maintenance services to South Harrison	0
Food Services	Food Service is managed by Logan Township School District	0
Special Education Services	Shared Child Study Supervisor is shared from Logan Township School District	0
Technology Services	Logan Township School District provides management and support services	0
Transportation Services, including Fuel	Logan provides transportation coordination services	0

Estimated Tax Rates

Municipality	Category	Amount
South Harrison	(A) General Fund School Levy	3,644,995
	(D) Total School Levy	4,367,335
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	395,866,900
	(H) Estimated Equalized Valuation (as of 10/01/22)	526,208,826
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9208
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1032
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6927
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8300

Employee Contract List for District

Name	Category	Measure
	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$100,000
	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	07/01/22
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	15
	Contracted Number of Annual Sick Days	12
Elizabeth Winterburn	Contracted Number of Annual Personal Days	5
	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	\$1,750
	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	\$12,307
	Contractual Post-Employment Benefit Description of Payout of Sick days	Per Contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Per Contract
	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
Elizabeth Winterburn	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