

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	291.0	311.0	342.0
On Roll Special Ed Full-Time	41.0	43.0	39.0
On Roll Subtotal	332.0	354.0	381.0
In Private School Placements	1.0	1.0	2.0
Sent to Other Districts Special Ed	2.0	1.0	1.0
Received	12.0		0.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,573,525	3,644,995	4,005,850
	Total Tuition	10-1300	7,750	0	0
	Rents and Royalties	10-1910	0	0	5,000
	Unrestricted Miscellaneous Revenues	10-1XXX	46,418	10,000	60,552
	Interest Earned on Capital Reserve Funds	10-1XXX	0	100	100
	Total Revenues from Local Sources		3,627,693	3,655,095	4,071,502
General Fund Revenues from State Sources	School Choice Aid	10-3116	292,972	313,640	388,024
	Categorical Transportation Aid	10-3121	140,825	140,825	140,825
	Extraordinary Aid	10-3131	52,421	0	25,000
	Categorical Special Education Aid	10-3132	302,902	302,902	302,902
	Equalization Aid	10-3176	417,840	465,483	41,632
	Categorical Security Aid	10-3177	34,238	34,238	34,238
	Other State Aids	10-3XXX	8,112	0	157,260
	State Reimbursement for Lead Testing of Drinking Water	10-3300	1,942	0	0
	Total Revenues from State Sources		1,251,252	1,257,088	1,089,881
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	401,066	181,853
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	200,000
	Withdrawal from Maintenance Reserve	10-310	0	0	200,000
	Actual Revenues (Over)/Under Expenditures		69,834	0	0
General Fund Revenues	Total Operating Budget		4,948,779	5,313,249	5,743,236
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	21,228	47,392	30,000
	Total Revenues from Local Sources	20-1XXX	21,228	47,392	30,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	235,534	20,000
	Preschool Education Aid	20-3218	385,880	800,800	1,044,039
	Other Restricted Entitlements	20-32XX	0	34,231	30,000
	Total Revenues from State Sources		385,880	1,070,565	1,094,039

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	11,510	21,315	18,118
	Title II	20-4451-4455	5,299	4,834	4,109
	Title IV	20-4471-4474	20,000	0	0
	IDEA Part B (Handicapped)	20-4420-4429	63,485	74,690	63,487
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	23,520	26,479	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	18,020	21,980	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	16,071	21,014	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	45,000	0	0
	ARP-ESSER	20-4540	59,896	68,826	0
	CRRSA Act-ESSER II	20-4534	44,662	436	0
	CRRSA Act-Learning Acceleration Grant	20-4535	19,735	0	0
	Other	20-4XXX	26,318	37,996	32,281
	CRRSA Act-Mental Health Grant	20-4536	34,032	0	0
	Total Revenues from Federal Sources			387,548	277,570
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	57,200	90,786
Special Revenue Fund Revenues	Total Grants and Entitlements		809,112	1,452,727	1,332,820
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	713,942	722,340	721,533
	Total Revenues from Local Sources		713,942	722,340	721,533
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	170,258	172,260	172,067
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		884,200	894,600	893,600
Debt Service Fund Revenues	Total Repayment of Debt		884,200	894,600	893,600
All Fund Revenues	Total Revenues/Sources		6,642,091	7,660,576	7,969,656
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	57,200	90,786
	Total Revenues/Sources Net of Transfers		6,642,091	7,603,376	7,878,870

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,601,983	1,676,165	1,706,410	
	Special Education-Instruction	11-2XX-100-XXX	290,609	328,659	344,008	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	0	131,529	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	16,425	6,338	13,141	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	117,411	52,963	294,830	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	8,852	8,174	10,281	
	Undistributed Expenditures-Health Services	11-000-213-XXX	100,417	85,546	82,515	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	121,076	163,500	208,400	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	120,875	172,560	80,967	
	Undistributed Expenditures-Guidance	11-000-218-XXX	6,899	60,177	53,479	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	106,067	122,142	139,071	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	3,885	36,246	45,924	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	1,726	2,072	2,000	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	33	6,000	6,000	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	138,909	176,901	214,320	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	136,429	144,115	111,113	
	Undistributed Expenditures-Central Services	11-000-251-XXX	156,722	146,994	138,090	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	60,446	223,333	104,760	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	486,466	589,106	548,371	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	527,680	609,289	589,812	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	648,929	658,965	682,130	
	Total Undistributed Expenditures			2,742,822	3,258,083	3,312,063
	General Fund Current Expenses	Total General Current Expense		4,651,839	5,269,245	5,507,151
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	277,025	8,133	208,133	
	Interest Deposit to Capital Reserve	10-604	0	100	100	
	Total Capital Outlay		277,025	8,233	208,233	

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	19,915	35,771	27,852
	General Fund Grand Total		4,948,779	5,313,249	5,743,236
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	168,446	414,798	536,566
	Support Services	20-218-200-XXX	174,388	527,587	579,342
	Facility Acquisition and Construction Services	20-218-400-XXX	43,046	151,149	38,917
	Total Preschool Education Aid	20-218-XXX-XXX	385,880	1,093,534	1,154,825
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	0	34,231	30,000
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	385,880	1,127,765	1,184,825
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	11,510	21,315	18,118
	Title II	20-XXX-XXX-XXX	5,299	4,834	4,109
	Title IV	20-XXX-XXX-XXX	20,000	0	0
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	63,485	74,690	63,487
	Other	20-XXX-XXX-XXX	26,318	37,996	32,281
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	44,662	436	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	19,735	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	34,032	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	59,896	68,826	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	23,520	26,479	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	18,020	21,980	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	16,071	21,014	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	45,000	0	0
	Total Federal Projects	20-XXX-XXX-XXX	387,548	277,570	117,995
Special Revenue Fund Expenses	Total Special Revenue Funds		809,112	1,452,727	1,332,820
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	884,200	894,600	893,600
	Total Debt Service Funds		884,200	894,600	893,600
All Fund Expenses	Total Expenditures/Appropriations		6,642,091	7,660,576	7,969,656

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	57,200	90,786
	Total Expenditures Net of Transfers		6,642,091	7,603,376	7,878,870

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	347,870	402,893	310,533	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	352,680	233,789	233,889	33,989
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	200,000	200,000	0
	Legal Reserve	635,992	430,026	121,320	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	55,490	41,034	41,034	41,034
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,755	\$12,717	\$13,895	\$15,647	\$14,941
Total Classroom Instruction	\$7,983	\$7,598	\$7,698	\$8,248	\$8,717
Classroom-Salaries and Benefits	\$6,822	\$6,474	\$6,820	\$6,880	\$7,432
Classroom-General Supplies and Textbooks	\$327	\$189	\$173	\$274	\$193
Classroom-Purchased Services	\$834	\$935	\$705	\$1,095	\$1,091
Total Support Services	\$1,981	\$1,973	\$2,774	\$3,509	\$3,009
Support Services-Salaries and Benefits	\$1,002	\$545	\$1,218	\$1,314	\$1,383
Total Administrative Costs	\$1,811	\$1,652	\$1,858	\$2,167	\$1,721
Administration Salaries and Benefits	\$731	\$871	\$711	\$893	\$914
Total Operations and Maintenance of Plant	\$1,903	\$1,433	\$1,543	\$1,702	\$1,451
Operations and Maintenance-Salaries and Benefits	\$195	\$45	\$130	\$106	\$0
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$66	\$61	\$21	\$22	\$43
Total Equipment Costs	\$0	\$126	\$48	\$431	\$103
Legal Costs	\$75	\$42	\$40	\$41	\$26
Employee Benefits as a percentage of salaries*	33.65%	32.08%	32.36%	28.30%	31.16%

*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 2023-24 revised appropriations and the 2024-25 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 Services for Business Functions with Logan Township School District	99,877
Curriculum Services	Shared Services for Curriculum Functions with Logan Township School District	33,971
Custodial and Maintenance Services	Shared Services for Maintenance Services with Logan Township School District	98,246
Special Education Services	Shared Services for Child Study Team Functions with Logan Township School District	32,322
Technology Services	Shared Services for Technology Services with Logan Township School District	100,101

Estimated Tax Rates

Municipality	Category	Amount
South Harrison	(A) General Fund School Levy	4,005,850
	(D) Total School Levy	4,727,383
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	401,526,500
	(H) Estimated Equalized Valuation (as of 10/01/23)	599,561,744
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9977
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1774
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6681
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7885

Employee Contract List for District

Name	Category	Measure
Elizabeth Winterburn	Job Title	Principal
	Job Title II	None
	Base Annual Salary Amount	\$105,000
	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	07/01/23
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	Contracted Number of Annual Sick Days	26
	Contracted Number of Annual Personal Days	4
	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	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,500
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	Eligible after 10 yrs
	Contractual Post-Employment Benefit Description of Payout of Vacation days	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

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