

# KINGSWAY REGIONAL SCHOOL DISTRICT

“Committed to Excellence”



FISCAL YEAR

2025

DISTRICT BUDGET

Kingsway Regional School District  
Official  
District Budget

July 1, 2024 – June 30, 2025

Prepared by:  
Business Administrator

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# Executive Summary

# 2024-2025 District Budget

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## Message from the Superintendent

Dear Kingsway Regional School District Community,

I am thrilled to present the 2024-25 District Budget, a testament to our collective achievements and a beacon of pride for our esteemed school community. This budget, meticulously crafted under the guiding principles of our strategic plan, not only outlines our financial roadmap but also embodies our unwavering **Commitment to Excellence** in education.

As we step into this new fiscal year, I am brimming with pride as I reflect on the remarkable progress we have achieved, especially in the face of the daunting challenges brought about by the pandemic and years of underfunding. The 2024-25 District Budget serves as a beacon of hope, opening doors to endless possibilities for the over 3,000 students who rely on us for their education. It stands as a testament to our unwavering commitment to financial stewardship, strengthened by the guiding principles of the modified school funding formula (S2) and the state's steadfast promise to fully fund the aid formula.



This year's budget empowers us to build upon our past successes and further enhance our programs, resources, and opportunities to meet the diverse needs of our ever-growing student body. With a steadfast focus on academic enrichment, we aim to equip our students with the skills and knowledge necessary to thrive in an increasingly complex world.

Moreover, the FY25 budget reflects our unwavering commitment to creating inspiring and empowering learning environments. Whether it's investing in cutting-edge technology or enhancing our facilities, every allocation is made with the sole purpose of providing our students with the best possible educational experience.

In line with our newly adopted 2023-2028 Strategic Plan, this budget reinforces our dedication to academic excellence and holistic student development.

The 2024-25 District Budget paints a vivid picture of a thriving school district compared to prior budgets. With 100% of our total uncapped formula aid secured, reflecting a \$573,217 increase in State Aid, we are well positioned to continue our journey toward excellence.

However, it is crucial to acknowledge that while we have made tremendous progress, challenges still lie ahead. Despite our accomplishments, Kingsway remains \$6.3 million below adequacy and \$4.5 million below the local fair share. As we look ahead, we must acknowledge that we may encounter enrollment declines in the coming years, and the funding formula we have championed may gradually pose challenges to our operations. Therefore, as we navigate our current decisions, we must prioritize sustainability to ensure our long-term viability.

In closing, I extend my deepest gratitude to our dedicated administration, faculty, staff, and community members whose unwavering support has been instrumental in our success. Together, let us continue to soar to new heights as we strive to provide our students with the excellent education they deserve.

With great pride and anticipation for the future,

**Dr. James J. Lavender**

Superintendent of Schools

### Vision for Excellence: Kingsway’s Strategic Plan

#### The Process

The Kingsway Regional School District aims to balance the needs and priorities of our students, families, employees, and community by maximizing the system’s resources. To ensure the district remains successfully focused on these collaborative desires, Kingsway launched a strategic planning process during the 2021-2022 school year. Strategic Planning requires a deep dive into data, a collaborative effort between district and building-level administrators, participation of stakeholders to assess current and historical efforts, and a plan committed to action. In short, developing a strategic plan includes aligning the district’s current and future initiatives with available resources. Because of this endeavor, the district established priorities, aims, and goals that are of greatest importance and interest to the Kingsway community. Strategic priorities represent the broad focus area from which aims, or changes Kingsway plans to achieve, are created. Strategic goals, then, are derived as a result of these aims and represent the measurable targets Kingsway will use to determine progress. Together, priorities, aims and goals guide planned action steps within the system. Kingsway Regional School District has identified five (5) priority areas that are outlined in this plan. This plan serves as a transparent communication tool and road map as Kingsway works to achieve its Vision for Excellence.

## VISION, MISSION & CORE VALUES

### Vision for Excellence

It is the vision of the Kingsway Regional School District to successfully prepare students for their unique path in life.

### Mission

The Kingsway Regional School District, guided by our core values, engages students within a diverse and nurturing community dedicated to our Vision for Excellence.

# 2024-2025 District Budget

## Core Values

### *GROWTH*



We are committed to growing our students academically, socially and emotionally. Through this commitment, our students view the journey of education as a lifelong pursuit and continuous personal advancement beyond high school.

### *TEAMWORK*



We are committed to providing a collaborative environment that invites participation and partnership from all stakeholders. Through this commitment, different perspectives and ideas are realized for the betterment of students.

### *BELONGING*



We are committed to ensuring every student feels they are included, supported, represented, valued, and celebrated at Kingsway. Through this commitment, students develop a lasting sense of worth for themselves and others.

### *STUDENT-CENTERED*

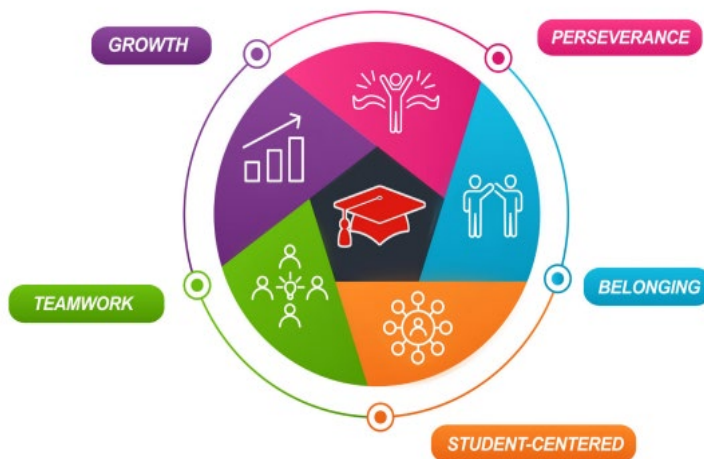


We are committed to placing the safety, needs, and well-being of students at the forefront of decision-making. Through this commitment, the district remains focused on servicing the unique needs of every student.

### *PERSEVERANCE*



We are committed to cultivating resilience and self-reflection as students cope with life's hardships. Through this commitment, students emerge stronger and more confident as they work to achieve their goals.





## Priorities Overview

Kingsway Regional School District's strategic plan focuses on five (5) priorities. The development of these priorities reflects a collaborative effort to achieve Kingsway's Vision for Excellence within the system. Each priority includes aims and goals that exemplify the district's mission of commitment to its core values.

### 1. ***HIGH-QUALITY TEACHING AND LEARNING***

Stakeholders see opportunities for safeguarding rigorous programming while improving classroom instruction to ensure it meets the needs of a continuum of learners. Additionally, enhancements to the use of instructional technology to enrich learning experiences are seen as an area of needed focus. Participants also noted that maintaining high-quality indoor and outdoor facilities that support collaboration and improved student outcomes are important.

- AIM 1: Improve student performance in math and English/language arts, with a focus on decreasing existing gaps.
- AIM 2: Increase resources for safe, nurturing, and engaging learning environments for all students.
- AIM 3: Enhance teaching and learning by effectively blending technology in the classroom.

### 2. ***HIGH-QUALITY SCHOOL COUNSELING***

Stakeholders see a need for more personalized college and career preparation services (e.g., time with counselors, college and career exploration, course options, and college application support) and believe that early exposure to a variety of post-secondary options will support future success. While many stakeholders respond positively to the district's advanced course offerings, there remain opportunities to expand the range of career-prep programming resources for students not planning to attend college. Furthermore, ensuring adequate resources and supports for students' social, emotional, and mental health and well-being continues to be an identified need.

- AIM 1: Increase the amount of school counselor contact time and resources available for students and families to engage in post-secondary planning.
- AIM 2: Increase resources and opportunities for students who are interested in career or vocational/trade programs after high school.
- AIM 3: Increase resources and access to social, emotional, and mental supports for all students and families.
- AIM 4: Increase advance course enrollment among historically underrepresented populations.

### 3. ***RECRUITMENT, ENGAGEMENT, AND RETENTION***

A majority of the stakeholders indicated that they are largely dissatisfied with faculty recruitment and retention. Certified faculty members explained that their schools are understaffed, and multiple stakeholders identified that the need to retain teachers is a critical component to the district's ability to improve climate, culture, and student outcomes. Supports like comprehensive onboarding and mentorships were identified for teachers entering the system. Well-being continues to be an identified need.

- AIM 1: Increase recruitment and retention of high-quality faculty and staff who reflect the diversity of students and the community.
- AIM 2: Develop professional learning pathways to increase employee development.

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## 4. **EFFECTIVE USE OF DATA**

Stakeholders observe that the district uses data to inform decision-making but believe the district must expand its use of data to support all areas of the organization (i.e., academic, operations, fiscal, staffing, attendance, behavior, etc.). While many are aware of the district’s efforts to be more data-informed, they see a need for more communication of data to measure the impact of initiatives affecting in other facets of the district to improve stakeholder engagement.

- AIM 1: Increase data collection and analysis to guide insight into the state of the district, to allow for data-driven decision-making and planning across the system.

## 5. **ENGAGEMENT AND COMMUNICATION WITH ALL STAKEHOLDERS**

Families, students, and staff view communication and how much the district values input differently. While families rate communication, specifically from administration, as an area of strength, students and staff less often agree. Staff observe unmet potential regarding the level of staff engagement and feedback gathering and the subsequent adverse impact this has on overall wellness (i.e., morale, sense of community, mental health, etc.). Students see a need for communication to be more planned and streamlined as they feel they often miss and/or are unaware of opportunities and important information (i.e., scholarships, volunteering, outside enrichment, clubs/activities, etc.).

- AIM 1: Streamline effective communication among all stakeholders at the school and district levels.

## Budget Development Process

The annual budget is the financial plan for effectuation of the educational plan of the district; its preparation is, therefore, one of the most important functions performed by the board of education. The strategic plan, a result of a collaborative effort between faculty, staff, administration, and community-based stakeholders, guides the annual budget preparation process. The process is divided into four (4) main steps: planning, preparation, adoption, and implementation.

### Planning

Planning for the subsequent year’s budget begins in October of each year with the development of a budget preparation calendar that outlines the main activities and deadlines. The calendar is shared with the board of education and disseminated to all stakeholders.

Date	Action Item
October 25, 2023	Administrative Cabinet Meeting: Introduction of budget development calendar for FY25 and process overview
November 15, 2023	Executive Cabinet Meeting: Review Strategic Initiatives for FY25
November 16, 2023	BOE Action Meeting – Introduction of budget development calendar for FY25 and process overview – Long Range Facility Plan Timeline Presentation
November 21, 2023	Department Chair Meeting: Introduction of budget development calendar for FY25 and process overview
November 22, 2023	Administrative Cabinet Meeting: Review FY25 Personnel/Technology Request Procedure
November 27, 2023	Genesis SchoolFi Budget Build Module Opens

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December 14, 2023	BOE Work Session: Capital project review
January 4, 2024	BOE Reorganization Meeting
January 18, 2024	BOE Work Session: Mid-Year Budget Review
January 26, 2024	Personnel/Technology Requests Due via Google Drive
February 2, 2024	Genesis SchoolFi Budget Build Module Closes at 4:00pm – All requests must be entered. No extensions will be granted.
February 9, 2024	Departmental/School Budget Projection Highlights Google Docs Due
February 12 – February 23, 2024	Administrative Review of Departmental/School Budgets
February 14, 2024	Administrative Cabinet Meeting: Personnel request review
February 15, 2024	BOE Work Session: Personnel request review
February 27, 2024	Governor’s FY25 Budget Address
February 29, 2024	State Aid Figures Released for FY25
March 6, 2024	Administrative Cabinet Meeting: Finalize Tentative Budget
March 13, 2024	Administrative Cabinet Meeting: Review Tentative Budget Narrative
March 14, 2024	BOE Work Session: FY25 Tentative Budget Adoption
March 20, 2024	Tentative Budget Due to Executive County Superintendent of Schools
April 10, 2024	Administrative Cabinet Meeting: Review changes to tentative budget
April 17, 2024	Administrative Cabinet Meeting: Review Final Budget
April 18, 2024	BOE Work Session: FY25 Budget Narrative Review
April 25, 2024	BOE Action Meeting: Public Hearing FY25 Final Budget Adoption
May 20, 2024	Purchase requisitions can begin to be submitted for FY25

As per the budget preparation calendar, the budget projection module opens up in late November so stakeholders may begin to enter their appropriation requests for the upcoming fiscal year. All appropriation requests are due by the first week of February. During this time, the personnel portion of the budget is prepared along with employee benefit projections. Facility and other capital needs are also prepared during this time. Administrative budget conferences are held after all appropriation requests are submitted in order to gain an understanding of all requests and the prioritization process begins. Revenue is typically certified after the Governor’s budget address in late February once the district receives its state aid summary for the upcoming fiscal year. Final amendments are then made to appropriation line items to ensure they are balanced to projected revenues. The tentative budget is then prepared for presentation to the Board of Education for tentative adoption mid-March. The tentative budget is then submitted to the Executive County Superintendent for technical review and approval. Once approved, the tentative budget is prepared for presentation to the public and Board of Education for final adoption at the end of April.

# 2024-2025 District Budget

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## Preparation

The district utilizes a zero-based budgeting method that requires all appropriations to be justified and approved in each new annual budget cycle. This methodology is intended to force the organization to analyze our needs and associated costs by starting from a zero base in lieu of a funding allocation at the beginning of each cycle. During the planning stage, the district determines its priorities based on stakeholder feedback and assessment of its progress toward reaching strategic goals.

With respect to budgeting, the first question asks what programs and services the district should fund. Ideally, the answer will stem from a consideration of what the community's priorities are and what programs will be most effective in reaching those outcomes. The second question asks, assuming we are going to provide a given program or service, how much/what quality of service should we provide? On the planning side, community needs and preferences should be examined when deciding how much and what quality of service to provide. Then, on the budgeting side, departments and programs are allocated funding according to the level of service deemed most appropriate. The third question asks about the efficiency with which a service is provided. When it comes to efficiency, the budgeting process should focus on the inputs (funding) and the outputs (quality of program/service) asking if the input requested to provide a service/program are reasonable given the expected output.

## Adoption

Preliminary budget information is provided to the Board of Education throughout the preparation process as per the calendar. The board of education may request modifications during tentative and final adoptions. Tentative adoption took place on March 14, 2024 and final adoption will take place on April 25, 2024.

## Implementation

Upon final adoption by the Board of Education, the tax levy for the subsequent fiscal year is certified and sent to each of the municipalities with a collection schedule. Once adopted, the budget becomes the financial base for the fiscal year that begins on July 1 and concludes on June 30. Requisitions for the upcoming fiscal year can begin to be entered in late May.

## Organizational Summary

### Identification

The Kingsway Regional School District is an independent type II district providing a thorough and efficient system of free public education in grades seven through twelve. The district is comprised of all the area within the municipal boundaries of the Borough of Swedesboro, East Greenwich Township, South Harrison Township, and Woolwich Township in the County of Gloucester. Additionally, Logan Township sends its students in grades 9-12 to Kingsway as part of a send/receive tuition agreement.

### Board of Education

The district is governed by a board of education that consists of ten (10) elected members. The term of a board member is three (3) years. The general mandatory powers and duties of the board are defined in Title 18A of New Jersey statutes. The board of education's required functions include policy oversight, educational planning, provision of financial resources, and interpretation.

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## Board of Education Members

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Jennifer Cavallaro-Fromm, President	Swedesboro	Term Expires 2026
Lauren Boerlin, Vice President	East Greenwich	Term Expires 2025
Dr. Michele Blair	Woolwich	Term Expires 2024
Christie Comerford	East Greenwich	Term Expires 2025
Apryl Palazzo	East Greenwich	Term Expires 2024
Nicholas Rosato	South Harrison	Term Expires 2025
Patrick Daley	Woolwich	Term Expires 2026
Marilyn O'Rourke-Young	Woolwich	Term Expires 2024
Kelly Bonapfel	Woolwich	Term Expires 2026
Kristen Lombardo	Logan	Term Expires 2024

### Policy Oversight

The board is responsible for the development of policy and for the employment of a Superintendent who carries out its policies through the development of and implementation of regulations. The board is responsible evaluating the effectiveness of its policies and their implementation. This includes setting and evaluating goals in educational and financial areas.

### Educational Planning

The board is responsible for requiring and acquiring reliable information from responsible sources that will enable it and the staff to work toward the continuing improvement of the educational program.

### Provision of Financial Resources

The board has major responsibilities for the adoption of a budget that will provide the wherewithal – in terms of buildings, staff, materials, and equipment – to enable the school system to carry out its function.

### Interpretation

The board is responsible for providing adequate and direct means for keeping the local community informed about the school and for keeping itself and the school staff informed about the wishes of the public. All planning, both that which is and that which is not related to the budget, needs to be interpreted to the public if citizens are to support the school program.

The board believes that, by diligently exercising these functions, it will be able to provide, within the financial limitations set by the community, the best educational opportunities possible for our children.

The Board shall exercise its powers through the legislation of bylaws and policies for the organization and operation of the school district.

The Board shall be responsible for the operation of the school but shall delegate the administration to the Superintendent, who shall be appointed by a recorded roll-call majority vote of the full Board.

The Board may hear appeals in complaints and in grievance and disciplinary actions as defined in these policies and in the law.

Administration

Superintendent

The board of education vests the primary responsibility for the administration of the school district in the Superintendent of Schools and recognizes the appointment of a person to that office is one of the most important functions the board can perform. The Superintendent maintains a non-voting seat on the board of education.



Dr. James Lavender, Superintendent

Dr. Lavender began his tenure as the Superintendent of the Kingsway Regional School District on September 1, 2010. Throughout his career, Dr. Lavender has gained a broad range of educational experience, culminating in his most recent appointment as Kingsway’s Superintendent of Schools. Dr. Lavender brings extensive administrative experience and knowledge of shared services and will continue to work with the sending districts to study the steps necessary to potentially share services in the future. As Superintendent, Dr. Lavender has a long list of accomplishments, which includes leading the school system during a time of unprecedented student enrollment growth.

Under his leadership, the District has expanded facilities, implemented new and innovative programs, and added significant teaching resources to meet the needs of all learners. Perhaps his most impactful work was the result of him leading a decade-long grassroots campaign to champion changes to the State’s school funding laws, which had unfairly punished student growth districts like Kingsway. The passage of Senate Bill 2 (S2) on July 24, 2018 has resulted in the elimination of student growth limits, awarding Kingsway millions more in state school funding.

The Woolwich Township resident began his educational career in 1995 as a high school, alternative high school, and middle school teacher with the Delsea Regional School District where he taught U.S. and World History.

Educational Leadership Team

- Assistant Superintendent.....Patricia Calandro
- Chief Academic Officer.....Emily Virga
- Director of Special Services.....Dr. Shanna Hoffman
- Director of School Counseling.....Michael Schiff
- Director of Athletics.....June Cioffi
- Instructional Supervisor.....Rachael Anderson
- Instructional Supervisor.....Megan Bruder
- Instructional Supervisor.....Balvir Singh
- Instructional Supervisor.....Charae Whetstone

Operational Leadership Team

- Business Administrator.....Jason Schimpf
- Chief Technology Officer.....Robert Iocona
- Director of Buildings & Grounds.....Michael Shuster
- Director of Food Services.....Holly Rothwell

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Director of Human Resources.....Melissa Brown  
Director of Student Transportation.....Michael Schneck

### **Middle School Administration**

Principal.....Brian Tonelli  
Assistant Principal.....Edward Dubbs  
Assistant Principal.....Mary Neyer

### **High School Administration**

Principal.....Stefanie Fox-Manno  
Assistant Principal.....Meredith Alexander  
Assistant Principal.....Steven Ottinger  
Assistant Principal.....Farid Syed  
Assistant Principal.....James Zurzolo



# 2024-2025 District Budget

## Financial Summary

### Revenue Overview

The Kingsway Regional School District’s budget for 2024-2025 totals \$59,578,622. The budget is made up of three main funds: the (1) General; (2) Special Revenue; and (3) Debt Service.

The general fund accounts for all financial resources of the district except those required to be accounted for in another fund. The general fund totals \$55,133,872 for FY25.

The special revenue fund accounts for proceeds of specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditures for specified purposes. Some examples of special revenue funds might include restricted state or federal grants-in-aid (Local Grants, ARP ESSER, IDEA, ESEA, etc.). Student activity funds and scholarship funds are also reported in the special revenue fund per GASB Statement No. 84. The special revenue fund totals \$1,694,500 in FY25.

The debt service fund accounts for the accumulation of resources for, and the payment of, long-term debt, principal and interest. The sources of revenue would be state aid, tax levy, transfers from capital projects after completion of original purpose, or transfers from capital reserve. The debt service fund totals \$2,750,250 in FY25.

	Actual			Revised	Proposed
	FY21	FY22	FY23	FY24	FY25
General	\$39,153,812	\$43,969,022	\$50,037,019	\$52,860,965	\$55,133,872
Special Revenue	2,293,224	3,279,330	1,973,120	2,295,541	1,694,500
Debt Service	3,392,183	3,408,917	3,330,458	3,283,885	2,750,250
	\$44,839,219	\$50,657,269	\$55,340,597	\$58,440,391	\$59,578,622

#### General Fund (Operating Budget)

The Kingsway Regional School District’s operating budget (General Fund) totals \$55,133,872 for FY25.

The General Fund is made up five main sources of revenue: (1) Fund Balance/Capital Reserve; (2) State Aid; (3) Local Tax Levy; (4) Tuition; and (5) Other Miscellaneous sources (Facility rental, interest, athletic admission fees, student participation fees, etc.).

	2023-24	2024-25	\$ Inc./ (Dec)	% Inc./ (Dec)
Fund Balance/ Capital Reserve	\$334,356	\$1,235,583	\$901,227	269.54%
State Aid	23,006,118	23,579,335	573,217	2.49%
Tax Levy	25,458,625	26,235,408	776,783	3.05%
Tuition	3,699,143	3,825,285	126,142	3.41%
Miscellaneous	362,723	258,261	-104,462	-28.80%
Total Operating Budget	\$52,860,965	\$55,133,872	\$2,272,907	4.30%

*Fund Balance/Capital Reserve.* The FY25 operating budget utilizes \$380,000 from our capital reserve account. These funds will be utilized to upgrade the exhaust system in the HS family & consumer science classroom along with adding supplemental cooling; MS/HS roof repairs; additional serving line partition in HS west cafeteria; and parking lot asphalt repairs. The budget also includes \$855,583 of excess surplus from fiscal year 2023.

*State Aid.* On February 27, 2024, Governor Murphy delivered his budget address to a joint session of the Legislature. Two days later, school districts throughout the State received their preliminary state aid figures for FY25. Kingsway will receive an increase of \$573,217, or 2.49% from FY24. Total state aid is



## 2024-2025 District Budget

projected at \$23,579,335. The \$573k increase in FY25 will bring the district to 100% of SFRA funding for the first time since the formula's inception in 2009.

*Local Tax Levy.* The FY25 General Fund is supported by \$26,235,408 in local property taxes. This represents an increase of \$776,783 or 3.05%. The tax levy includes an enrollment waiver of \$8,328 and a health benefits waiver of \$259,116.

*Tuition.* The Logan Township School District pays Kingsway Regional on a per pupil basis to educate their high school age students. It is anticipated that 254 Logan students will make their way on to our campus next school year at a regular education per pupil rate of \$13,715. That equates to \$3,825,285 when adjusted for prior year tuition assessments and additional support for students with special needs. This represents an increase of \$126,142 over FY24, or 3.41%.

*Miscellaneous.* In an effort to identify alternative revenue sources, the Board of Education adopted Policy 2436 in 2011 requiring all students to pay a predetermined fee for athletic registration. The FY25 budget includes anticipated revenue from registration fees in the amount of \$151,000. In addition, the operating budget includes estimated revenue of \$50,000 for facility rental, \$20,000 in athletic gate receipts.

### Appropriation Overview

The Fiscal Year 2025 budget has total appropriations of \$59.57 million. The appropriations represent an increase of 1.95%, or \$1.13 million from the adjusted appropriations for the current fiscal year ending June 30, 2024.

The General Fund appropriations total \$55,133,872 for FY25. An increase of 4.30% over FY24.

	2023-24	2024-25	\$ Inc./Dec)	% Inc./Dec
Instruction	\$33,187,820	\$34,553,344	\$1,365,524	4.11%
Support Services	15,443,071	16,107,200	664,129	4.30%
Administration	3,963,964	3,921,631	(42,333)	-1.07%
Capital Outlay	266,110	551,697	285,587	107.32%
	<u>\$52,860,965</u>	<u>\$55,133,872</u>	<u>\$2,272,907</u>	<u>4.30%</u>

### Staffing Levels

Due to the nature of our industry, nearly 69% of the operating budget consists of employee compensation and benefits. Total employee compensation is projected at \$28,570,161 for FY25 with another \$9,379,588 for employee benefits. Compensation totals 52% of our total operating budget while employee benefits total 17%. The budget reflects an overall net increase of 1.0 FTE positions from FY24.

	Actual			Current	Proposed
	FY21	FY22	FY23	FY24	FY25
<b>Full Time Equivalent Positions</b>					
Instruction	229.00	241.00	240.00	243.00	244.00
Support Services	131.50	133.84	143.84	147.84	147.84
Administration	31.00	31.00	33.00	33.00	33.00
Total	<u>391.50</u>	<u>405.84</u>	<u>416.84</u>	<u>423.84</u>	<u>424.84</u>

# 2024-2025 District Budget

## Capital Projects

The FY25 budget includes several investments in our buildings. The projects include:

- a. HS Family & Consumer Science Classroom (302) – Upgrades to the existing exhaust and cooling systems. (\$35,000)
- b. MS and HS building roof repairs (\$230,000)
- c. Addition of a new serving line partition (\$65,000)
- d. District wide asphalt repairs (\$50,000)

The total estimated cost for these projects, including soft costs is \$380,000. The projects will be funded through our capital reserve account that has current balance of \$1,862,378.

## Informational Summary

### Enrollment

The Middle School’s enrollment is expected to decrease to 929 students for the 2024-25 school year. A decrease of 52 students. The High School is anticipating a decrease of 8 students to its 9<sup>th</sup> through 12<sup>th</sup> grade population for a total of 1,951. In total, enrollment is expected to decrease by 60 students to 2,880.

	<b>Current FY '24</b>	<b>Projected FY '25</b>	<b>Inc./Dec From FY24</b>
7 <sup>th</sup>	486	443	-43
8 <sup>th</sup>	495	486	-9
<b>Sub Total (MS)</b>	<b>981</b>	<b>929</b>	<b>-52</b>
9 <sup>th</sup>	459	471	+12
10 <sup>th</sup>	518	459	-59
11 <sup>th</sup>	503	518	+15
12 <sup>th</sup>	479	503	+24
<b>Sub Total (HS)</b>	<b>1959</b>	<b>1951</b>	<b>-8</b>
<b>District Total</b>	<b>2940</b>	<b>2880</b>	<b>-60</b>

### Tax Levy Analysis

The FY25 general fund is supported by \$26,235,408 in local property taxes. This represents an increase of \$776,783 or 3.05%. The district is eligible for two (2) separate tax levy cap waivers. An enrollment waiver of \$8,328 and health benefits increase waiver of \$259,116. The tentative tax levy would increase the tax rate in three of the district’s four regional communities. The below charts represent the impact the proposed tax levy for FY25 has on the tax rates for each municipality within the region on a calendar basis:

#### Impact on Tax Rate

	2024 NVT	Percentage 24-25	Total Tax Levy	Tax Rate 2023-24	Tax Rate 2024-25	Rate Change
East Greenwich	1,285,946,300	36.6718774	10,616,675	0.792	0.826	0.034
South Harrison	411,371,200	12.2918494	3,578,004	0.858	0.870	0.012
Swedesboro	174,334,500	6.0163481	1,820,855	1.080	1.044	-0.036
Woolwich	1,523,637,410	45.0199251	12,602,131	0.824	0.827	0.003

## 2024-2025 District Budget

### Regional School District Tax Rates

	2020	2021	2022	2023	2024
East Greenwich	0.715	0.725	0.742	0.792	0.826
South Harrison	0.799	0.788	0.806	0.858	0.870
Swedesboro	0.890	0.984	1.040	1.080	1.044
Woolwich	0.855	0.861	0.841	0.824	0.827

### Annual Regional School Taxes on Average Assessed Home Values

	2022	2023	2024
East Greenwich	2,222	2,371	2,473
South Harrison	2,675	2,848	2,911
Swedesboro	1,801	1,870	1,823
Woolwich	2,712	2,657	2,677

### Long-Term Debt

The District currently has five (5) outstanding bond issues. The majority of the outstanding balance can be attributed to the bonds issued in 2012 following the referendum passed in 2011 for additions and renovations to the existing middle and high schools. The 2012 and 2014 refunding bonds will retire in 2024, followed by the 2006 refunding bonds that will retire in 2031. The 2020 refunding bonds will not retire until 2037.

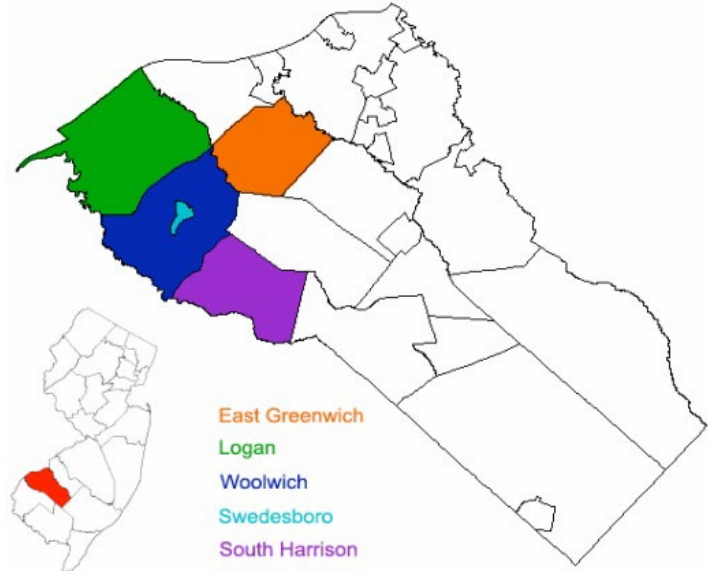
As of June 30,	Actual			Revised	Projected
	2021	2022	2023	2024	2025
2012 Bonds	775,000	-	-	-	-
2012 Refunding Bonds	1,775,000	1,175,000	590,000	-	-
2014 Refunding Bonds	3,275,000	2,160,000	1,070,000	-	-
2016 Refunding Bonds	8,170,000	8,170,000	8,170,000	8,170,000	6,965,000
2020 Refunding Bonds	16,460,000	16,325,000	15,385,000	14,410,000	13,430,000
	<u>30,455,000</u>	<u>27,830,000</u>	<u>25,215,000</u>	<u>22,580,000</u>	<u>20,395,000</u>



# Organizational

## School District Organization

The Kingsway Regional School District is one of twenty-nine (29) public school districts within Gloucester County. The District provides a full range of educational services appropriate to grade levels 7 through 12. An elected nine-member Board of Education (“Board”), along with a representative from the Logan Township School District, serves as the policy-making entity for the School District. Geographically, the District is situated in predominately rural/suburban areas, with nearly 30,000 people residing within its 52 square mile border. The District includes the Borough of Swedesboro and the Townships of South Harrison, East Greenwich, and Woolwich. Though not part of the region, high school aged students from Logan Township attend Kingsway Regional High School through a send/receive relationship as paid tuition students.



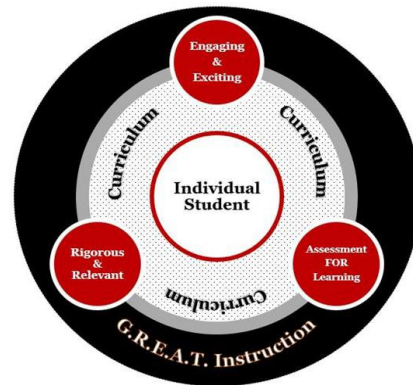
## About Kingsway

Kingsway Regional is a limited purpose regional school district that offers its students a rigorous academic program and myriad of enrichment programs and services for students in grades 7-12. Kingsway Regional Middle and High Schools cater to the individual needs of our students and promote opportunities for students to pursue their own areas of interest. Our population of over 3,000 students is multicultural and reflects the diversity of the communities it serves. The district maintains a strong commitment to curriculum, instruction, and assessment. Our course offerings include a variety of programs that enable our students to enhance their skills and abilities to achieve their post-secondary goals. The district provides a level of course rigor leading to successful career exploration and 21<sup>st</sup> century learning that is standards-aligned to knowledge and skills proficiency.

## Statement of Curriculum and Instruction Priorities

A strong, cohesive focus as well as successful implementation of well-developed curricula and sound delivery of their contents are at the core of high-achieving educational institutions. Excellence in student achievement is directly correlated to a formidable curricular foundation that is strongly developed, properly implemented, and accurately assessed. To ensure that curricular and instructional practice is advantageous, various factors must work in unison. These components include, but are not limited to, institutional commitment to ongoing academic and professional growth; vertical and horizontal curriculum alignment; professional development at all levels of the organization; and strong resources to support student learning and discovery.

As with many other areas of school and district operations at Kingsway, budgetary constraints and the pandemic have drastically, impacted district initiatives related to academic teaching and learning. Although we continue to grow our academic offerings, recent academic performance reports



## 2024-2025 District Budget

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indicate a needed focus on student growth and academic achievement; the results of our strategic plan note this as a priority. This requires a deeper dive into understanding individual students' needs, subgroup populations' needs, programmatic areas of strength and weakness, targeted instructional practices, use of data, etc.

This statement aims to highlight important budgetary allocations for the middle and high schools that support larger district and school goals related to improving students' academic outcomes. Each established objective, for which the 2024-25 curriculum and instruction budget was developed, corresponds to priority areas, aims, and goals outlined in the district's strategic plan; is aligned with the district-developed [curriculum writing and resource adoption schedule](#); and, supports the advancement of the district's [Six Programs of Study](#).

### **Background**

During the 2024-2025 school year, the goal is to continue to follow the district's approved [curriculum writing and textbook adoption schedule](#) that has been developed and shared with all constituents. It aims to rebalance the time and cost of curricular planning for core curricular areas against those of non-core subjects to assist with successful future planning.

### **Overview of Instructional Programs**

#### Math (New Jersey Student Learning Standards)

During the 2023-2024 school year, the district convened a math task force comprised of core math teachers across grades 7-11, instructional coaches, and the district's Instructional Supervisor of Mathematics. Following the district's five-year curriculum cycle, the task force conducted a program evaluation and reviewed math resources for adoption in SY24-25 to support student learning outcomes aligned with the new 2023 mathematics New Jersey Learning Standards (NJSLS). In considering the adoption of a core resource, the math task force prioritized standards alignment and student-centered design and materials to accommodate unique student strengths, acknowledging learner diversity as the norm. The task force is also considered based on student learning outcome trends indicated by local and state achievement data (e.g. NWEA MAP and NJSLA). As a result, the 2024-2025 curriculum and instruction budget prioritizes the purchase of Savvas *Envision* as the core math course resource; providing an updated and vertically aligned curriculum and resources will allow for a more cohesive foundation for student learning and growth. Additionally, the district will revise its current mathematics curricula with a focus on establishing learning progressions and pacing aligned with the new NJSLS math standards during the summer of 2024. The resources will include print and digital access complementing our 1:1 student device initiative and use of the district's learning management system (LMS), Schoology. The newly adopted resources will also help bring uniformity in assessing learning within PLTs. All teachers will receive training in using newly adopted resources and will be required to use these to guide instruction. The establishment of detailed units adhering to the established pacing guide will include essential questions/enduring understandings, equity integration, common unit assessments, interdisciplinary standards, 21st-century skill integration, technology integration, and core resources that support the curriculum. These efforts and the information collected will set the direction for the district math curriculum for the next five years.

Every year, every student in grades 7-11 of the Kingsway Regional School District is engaged in at least one math course. In middle school, students complete a grade-level or advanced math course each year. In high school, graduation requirements stipulate students must take and pass three years of high school math, including at least one year of Algebra I and Geometry. The resources referenced below include online teacher resources for general and SE teachers, student resources, and professional development for the five years between curriculum adoption cycles. Overall, the investment in the proposed math resources will support 2,500 student experiences in the math classroom every year for the next five years.



## 2024-2025 District Budget

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### Science (New Jersey Student Learning Standards)

In the 2024-25 school year, science curricula aligned to the 2020 NJSLs will be implemented for all students in grades 7-12. This includes the integration of disciplinary core ideas and performance expectations, the science and engineering practices, and the crosscutting concepts that make up the three dimensions of NJSLs-S. At the high school, core science courses are resequenced for 2024-2025 (Biology - Chemistry- Physics) to position students taking Algebra I in grade 9 to strengthen the development of math skills necessary to be successful in Chemistry and Physics. Additionally, the Biology course in grade 9 provides increased interdisciplinary writing and reading opportunities at the beginning of a student's high school career, promoting literacy across disciplines. High-interest science electives are programmed due to high school science core course resequencing and meet an identified need to provide additional yearlong elective seats to spur a reduction in study halls at the high school. Incorporating core values through the implementation of student-centered hands-on activities that cultivate teamwork, perseverance, and belonging will be a focus for Science department professional learning teams (PLTs). Departmental goals relate to blended learning and data-driven instruction through the continued use of assessment and instructional technology resources to support improved student learning outcomes. The district will continue to use STEMscopes as a resource to deliver the curricula in the middle school and will supplement high school science instruction through the continued implementation of Gizmos. Using purchased supplies, teachers will also infuse hands-on laboratory instruction into the curriculum, differentiating for all types of learners and making abstract material concrete. Grant funding allows continued teacher training for MS STEM electives to infuse Project Lead the Way components.

### English Language Arts (New Jersey Student Learning Standards)

The district adopted a new ELA resource and curriculum in the 2023-2024 school year. Throughout the year, teachers collaborated in professional learning teams to plan lessons and student learning activities to further develop curricular units aligned to the new 2023 ELA New Jersey Learning Standards (NJSLs). Differentiated instruction was incorporated, as were interdisciplinary connections, technology integrations, and course resources. The department supervisor will finalize the work completed in preparation for full course adoption for 2024-2025.

MAP assessments for ELA will be administered in the fall, winter, and spring to gather specific starting points, tailor instruction, monitor progress, and evaluate curricula and classroom instruction. ELA lab classes in grades 9-12 will continue to provide time dedicated to closing skill gaps and accelerating learning for students identified as six months or more behind on their ELA learning. iXL will be used as a skill development tool and progress monitoring resource during this course; all resources are aligned to the standards.

### Social Studies (New Jersey Student Learning Standards)

Throughout the 2024-2025 school year, the district will continue to implement the social studies curricula aligned with the 2020 NJSLs. The curriculum for grades 7-12 is a dynamic framework designed to engage students across various topics and levels beyond the core social studies courses, including a range of elective courses and Advanced Placement options. We view our curriculum as a living document, continuously updated and refined by teachers to ensure relevance and effectiveness in guiding teaching and learning. Through vertical and horizontal alignment, our educators adeptly adjust the curriculum, addressing any shortcomings and maintaining its effectiveness year after year. Informed by student achievement data, including NJSLA, NWEA MAP Growth assessments, AP/PSAT data, and local assessments, teachers evaluate the impact of the curriculum. The social studies courses at Kingsway place a strong emphasis on civics education, particularly at the middle school level, aligning with state mandates for Diversity, Equity, and Inclusion (P.L.2021, c.32). We are committed to fostering a culture of diversity, equity, inclusion, tolerance, and belonging, addressing various aspects such as economic diversity, gender and sexual orientation, race and ethnicity, disabilities, and religious tolerance. Our

## 2024-2025 District Budget

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instruction also complies with relevant laws, including N.J.S.A. 18A:35-4.35, which mandates teaching about the contributions of individuals with disabilities and LGBTQ+ individuals. Moreover, our curriculum integrates important historical perspectives mandated by state law, such as the Amistad Law (N.J.S.A. 18A 52:16A-88), which requires teaching about the African slave trade, slavery in America, and the contributions of African Americans. Similarly, we incorporate Asian American and Pacific Islander history and contributions, as outlined in P.L.2021, c.416. Additionally, we address issues of bias, prejudice, and bigotry through the teaching of the Holocaust and genocide, under the Holocaust Law (N.J.S.A. 18A:35-28). In addition to these mandates, our Social Studies courses play a crucial role in supporting literacy development through reading historical documents, analyzing primary and secondary sources, and engaging in writing tasks to express their understanding of historical events and concepts while honing their writing proficiency. Furthermore, vocabulary acquisition is fostered through the exploration of historical terms, concepts, and themes, enriching students' language skills across various domains.

### 21st Century Life and Careers (New Jersey Student Learning Standards)

During the 2024-25 school year, the district continues to implement a freshmen course at the high school, *College and Career Seminar*, which serves as a graduation requirement for all Kingsway students in non-specialized programs. This course integrates a number of the new 2020 career readiness, life literacies, and key skills outlined in the 2020 NJSLs. Ongoing curriculum development to ensure up-to-date standards alignment will continue to be completed within teacher PLTs, this includes the use of locally developed assessments tied to the NJSLs. Moreover, the district continues to structure its elective programming around its [Six Programs of Study](#) that align with the nationally recognized career clusters. The Six Programs of Study aim to help students make career decisions, identify how specific courses correspond to specific careers, improve students' skills, and increase their potential for employment and further training and education. Additionally, the school counseling department worked throughout the 2023-24 school year to create an aligned 7-12 pacing guide that integrates key features of the 21st-century live and careers framework and specifically the National Model of the ASCA framework. The school counseling curriculum will continue to deliver student-centered lessons around these essential themes in the school year 2024-2205.

### World Language (New Jersey Student Learning Standards)

The world language curricula is aligned to the NJSLs and is implemented for students in grades 7-12. This includes the integration of world language practices. In the 2024-2025 school year, the district will continue to provide students the opportunity to earn the New Jersey State Seal of Biliteracy via the administration of the STAMP assessment. This recognizes students who have studied and attained proficiency in at least one language in addition to English by high school graduation and is designated on a student's high school diploma to provide employers and universities with a method of identifying bilingual candidates, students with 21st-century skills, and those who have prioritized the study of other languages and cultures. Moreover, the high school world language department is working to align instruction to support the rigorous requirements of the STAMP assessment to boost student achievement. A review of our world language course offerings was precipitated by the national world language teacher shortage. The impact on Kingsway students is minimized as the district continues with persistent and innovative recruitment measures and restructuring 7-12 world language courses. Despite this, the district anticipates continued issues with filling world language positions. As a result, the district is adjusting its world language offerings 7-12 beginning next year while maintaining Advanced Placement level coursework. In middle school, all students will be exposed to two different languages in grades 7 & 8. The purchase of a new middle school World Language resource for the semesterised middle school exploratory language courses is integral to supporting the district's efforts in restructuring its World Language program. By investing in a modern and comprehensive resource, the district can enhance curriculum delivery, promote articulation between middle and high school programs, address diverse learning needs, and provide professional development opportunities for teachers. This strategic



## 2024-2025 District Budget

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investment will ultimately contribute to the continued growth and success of the district's World Language program. The district will continue to offer P.L.A.C.E. testing for heritage language speakers with expanded access for any 8th-grade students to demonstrate language proficiency and access upper-level language courses in their freshman year. Additionally, the district is outlining pathways to fulfill high graduation requirements for multilingual students enrolled in one of our English as a Second Language (ESL) courses. The district will also continue its work to ensure diverse perspectives and the integration of multicultural content are reflected throughout by assessing through the lens of contributions, additive, transformation, and social action (Banks, 2010). Ongoing curriculum development to ensure up-to-date standards alignment will continue to be completed within teacher PLTs, which includes the use of locally developed assessments tied to the NJSLs.

### Visual and Performing Arts (New Jersey Student Learning Standards)

The visual and performing arts curricula is aligned to the NJSLs and are implemented for students in grades 7-12. Select visual and performance arts courses will undergo revision this summer under the guidance and direction of their department supervisor. Summer work focuses on developing related learning goals, and outlining learning objectives/topics and skills with specific DOK levels. Additional attention is on establishing essential questions/enduring understandings, unit-learning scales, and pre-planned assessments that are common to the course. Finally, the curriculum includes grade-level aligned interdisciplinary connections, technology standards, and Career Readiness, Life Literacies, & Key Skills (21st Century Themes & Skills). The district will also continue its work to ensure diverse perspectives and the integration of multicultural content are reflected throughout by assessing through the lens of contributions, additive, transformation, and social action (Banks, 2010).

### Comprehensive Health & Physical Education (New Jersey Student Learning Standards)

The Health and Physical Education curricula are aligned to the NJSLs and will be implemented for all students in grades 7-12. This includes the integration of disciplinary concepts and core ideas related to personal growth and development; pregnancy and parenting; emotional health; social and sexual health; community health services and support; movement and concepts; physical fitness; lifelong fitness; nutrition; personal safety; health conditions, disease, and medications; alcohol, tobacco, and other drugs; and, dependency, substances disorders, and treatment. Comprehensive health and PE practices and all related legislation will also be included. Additionally, the district will continue to administer the BASC- 3 BESS as a universal screener for behavioral and emotional screening twice a year in PE & Health classes.

### Computer Science & Design Thinking (New Jersey Student Learning Standards)

The district infuses related computer science and design thinking throughout 7-12 courses. With Phase II of the high school's Computer Science Program complete, the rebranding of the Technology department under a Computer Science heading best describes our current department course offerings. Over the several past years, our course offerings have shifted to provide an in-depth study of programming languages. The Library Media Specialists and Instructional Technology Coaches assist teachers with the effective implementation of technology to enhance and personalize classroom instruction. Increased levels of proficiency allow students to access, manage, evaluate, and synthesize information aligned with the NJSLs in their personal, academic, and professional lives. This also includes effective instruction on technology literacy, digital citizenship, and information and media literacy so that students use technology to enhance productivity, increase collaboration, and communicate effectively.

# 2024-2025 District Budget

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## Priority Items for 2024-2025

As we enter year two of the districts new strategic plan, improved student achievement with a focus on accelerating learning for underperforming students is a core focus. The information below notes continued priority items for which the 2024-2025 curriculum and instruction budget was developed, with each aligned to the strategic plan. Although not a comprehensive list of budgeted items, each priority item aims to provide insight into some major purchases and/or initiatives that require support for the upcoming school year.

### I. Data, Assessment & Instructional Technology

As effective use of assessment is an integral part of the teaching and learning cycle, the district will continue to implement MAP assessments as a benchmark to yield immediate performance feedback for use at the classroom, school, and district levels. As we head into year four of implementation, the schools and district will more strategically implement MAP data into the classrooms to guide instructional conversations and pedagogical practices. The district will continue to use LinkIT! to store its data and to assist with the triangulation of multiple data sets to guide a data-driven culture related to student achievement. Additionally, iXL will continue to be utilized to target areas of individual student growth, specifically in math, English/language arts (ELA), and special education.

- MAP Testing 7-12 (ELA & Math): MAP Assessments are norm-referenced and adaptive to get the best measure of student readiness as a baseline as well as growth over time because of instruction. MAP will be administered three times per year in the fall, winter, and spring.
- LinkIT! Warehouse: The use of LinkIt! as our data warehouse helps to provide easy access to data (MAP, grades, course assessments, SAT/PSAT, & AP) for all faculty (teachers, CST, guidance, school leaders, administrators) to best understand students' needs, to facilitate dialogue with families, to make decisions for placement, and to measure program/curricular success and areas of improvement.
- iXL: Math & ELA labs utilize iXL as a diagnostic tool and to assign individualized practice in areas where basic skill gaps are identified. Additionally, it assists with progress monitoring in an effort to chart improvement with the goal of exiting at the end of each semester. iXL is also used as a resource in the 7-12 STEP programs across all core subjects to assist with individualized instruction related to IEP goals/objectives and will be available to students with Individualized Education Plans (IEPs) whose placement is in the push-in or pullout resource center.
- Instructional Technology: The FY25 budget includes a sustained investment in the district's use of technology to enhance instruction. Kingsway will continue to utilize Schoology as its learning management system (LMS) to support learning and instruction across various environments. In conjunction with Schoology, selected instructional technology (ReadWrite, Turnitin, Edpuzzle, Gimkit, Padlet, PearDeck, etc.) aids in student engagement, timely feedback, and the use of assessment to guide instruction. Adapting to the current trends in education, to foster authentic learning, requires purposeful access to instructional technology resources for all teachers and students. This is noted as a strategic plan aim intends to effectively blend learning to improve teaching and learning.

### II. Special Education

- STEP: To secure a comprehensive resource for our 7-12 Structured Transitional Education Program (STEP) to meet the unique learning needs of students served in this program. By procuring the TeachTown instructional resource, we demonstrate our commitment to fulfilling our vision of enhancing the lives of STEP students through structured, transitional, and educational support. This investment aligns with our goal of providing students with the skills and opportunities needed to thrive in school, community, and workplace settings, ultimately

## 2024-2025 District Budget

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empowering them to achieve their full potential. Students in the STEP program have a wide range of learning needs and abilities and need a resource that addresses both academic and functional skills. Teachers previewed this resource as a PLT and provided positive feedback in support of the adoption of this resource. For students in STEP, functional skills related to daily living, communication, and social interaction are often as important as academic skills. A comprehensive program such as TeachTown, can provide teachers with tools, strategies, and other resources to instruct and monitor student progress toward IEP and other individualized goals.

- **Special Education and Co-Teacher Training:** The district will continue to collaborate with a consultant to provide expertise, guidance, and assistance to members of the Special Education Department to help ensure that students with disabilities receive appropriate and effective education services. *Services include Professional Learning Experiences; Administrative Consultation; Classroom Visits/Coaching.* This is in alignment with Strategic Plan Priority 1: High-Quality Teaching and Learning; Aim 1: Improve student performance in Math and English/Language Arts, with a focus on decreasing existing gaps; Goal 2: *By the school year 2027-28, at least 80% of instruction by special education teachers will reflect consistent use of Specially Designed (SDI) to support progress toward IEP goals and objectives.*

### III. Professional Development

Professional Development for the 2024-25 school year will support the strategic plan. Specifically, there will be a focus on the implementation of New Jersey Tiered Systems of Support (NJTSS) to address both social/emotional wellness and academic growth. Specially designed instruction (SDI) remains a focus for special education (SE) teachers and case managers to continue to improve the outcomes of our classified students. Finally, a professional development focus on data and evidence-based instructional and learning strategies for both administrators and certified staff will be supported through this budget. Two (2) instructional tech coaches and one (1) inclusion coach continue to be supported in this budget. These positions allow additional job-embedded professional development to be realized at the classroom level.

- **NJTSS:** Consultative services will support the CAO, Director of School Counseling, and both Building Principals with year 2 NJTSS implementation goals including on-site Academic & SEL Data Team Training (2 days); on-site professional development training and coaching for the Math & ELA interventionist in the MS & HS; and consultative services (up to 10 hours) for math teachers, administrators, and other educators as needed. This is in alignment with Strategic Plan Priority 1: High-Quality Teaching and Learning; Aim 1: Improve student performance in Math and English/Language Arts, with a focus on decreasing existing gaps; Goal 1: *By school year 2027-28, a minimum of 80% of classroom observations will reflect the consistent use of research-based strategies within the Multi-Tiered Systems of Supports (MTSS) model that meets the needs of all learners.*

### IV. Curriculum Writing & Program Expansion

As stated above, we will continue to implement [our curriculum writing and textbook adoption schedule](#) that has been developed to ensure a balance between core curricular areas and those of non-core subjects. As a result, the following will be engaged in the Curriculum Writing Cycle and prepare for the Program Evaluation Phase during the 2024-25 school year.

During the summer months, math, visual and performing arts, middle school world language exploratory courses, and new elective courses will be written under the guidance and direction of the department supervisors. The acquisition of new textbooks for our high school Food & Consumer Science electives is essential for ensuring the delivery of high-quality instruction that is current, comprehensive, and aligned with educational standards and goals. By investing in updated resources, we can enrich students' learning experiences, enhance their understanding of food and consumer science concepts, and better prepare them

## 2024-2025 District Budget

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for future academic and career pursuits in this dynamic field. Summer work focuses on developing related learning goals, and outlining learning objectives/topics and skills with specific DOK levels. Additional attention is on establishing essential questions/enduring understandings, unit-learning scales, and pre-planned assessments that are common to the course. Finally, the curriculum includes grade-level aligned interdisciplinary connections, technology standards, and Career Readiness, Life Literacies, & Key Skills (21st Century Themes & Skills).

### Specialized Programs:

- **Business Leadership Academy (BLA):** We will continue to budget for an incoming cohort of 50 students in the BL Academy. Specifically, these costs will be reflected in the additional purchasing of BLA polo's and DECA participation requirements, including dues, registration fees, field trips, lodging for district and state conferences, etc.
- **Navy JROTC:** As we enter year 2 of Navy JROTC, continued investment is needed to ensure we supply students with the required equipment and uniforms for the program. The expected number of students will include 35-50. Like BLA, STEM, and the SHP, NJROTC aims to secure co-curricular experiences that support and expand the students' experiences in the program. As a result, co-curricular opportunities will be an integral part of the program.
- **School of Health Professions (SHP):** The SHP will continue to infuse [Squads Abroad](#), a supplemental virtual component of the program that allows students to interact, in real-time, with international medical relief organizations. These online programs create engaging experiential learning environments by leveraging tele medical tools and in-country medical teams to involve students in real patient cases and healthcare work. Like BLA, STEM, and NJROTC, the SHP aims to secure co-curricular experiences that support and expand the students' experiences in the program. [HOSA \(Future Health Professionals\)](#) is a global organization recognized by the U.S. Department of Education the Department of Health and Human Services and several federal and state agencies. HOSA provides a unique program of leadership development, motivation, and recognition exclusively for students enrolled in health science education or students who have an interest in pursuing careers in health professions.
- **STEM Academy:** We will continue to budget for an incoming cohort of 50 students in the STEM Academy. Therefore, we will continue to need supplies relative to freshman year's STEAM night, STEM apparel as well as co-curricular opportunities related to field trips and Sci/Bio Olympiad participation.
- **Team Scholastics:** As in previous years, PD is being budgeted for costs associated with teacher summer training relative to AVID. Funds will also be used to support the continued use of the AVID curriculum, resources, training videos, etc., which are the foundation for the Team Scholastics Program.



# Financial

## Basis of Accounting

### Fund Accounting

The accounts of the Kingsway Regional School District are maintained in accordance with the principles of fund accounting to ensure observance of limitations and restrictions on the resources available. The principles of fund accounting require that resources be classified for accounting and reporting purposes into funds or account groups in accordance with activities or objectives specified for the resources. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The annual budget consists of governmental funds that are grouped into the following four (4) fund types:

General Fund. (10) The general fund is the general operating fund of the Kingsway Regional School District and is used to account for all financial resources except those required to be accounted for in another fund. Expenditures included here would be regular program instruction costs and the administrative and other support services costs related to the District's daily operations.

As required by the New Jersey Department of Education, the Kingsway Regional School District includes budgeted capital outlay in this fund. Generally accepted accounting principles (GAAP) as they pertain to governmental entities state that general fund resources may be used to directly finance capital outlays for long-lived improvements as long as the resources in such cases are derived exclusively from unrestricted revenues. Expenditures are those that result in the acquisition of or additions to fixed assets for land, existing buildings, improvements of grounds, construction of buildings, additions to or remodeling of buildings and the purchase of built-in equipment.

Special Revenue Fund. (20) The special revenue fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. An example of special revenue funds would include federal grants-in-aid such as the Every Student Succeeds Act (ESSA). Pursuant to GASB Statement No. 84, Student Activity Funds and Scholarship Funds are also reported here. Student Activity Funds are owned, operated, and managed by the student body under the guidance and direction staff members educational, recreational, and cultural purposes.

Capital Projects Fund. (30) Accounts for resources used to acquire or construct major capital facilities. The source of revenue in this fund would be the sale of bonds, grants, or transfer from a capital reserve account. Separate accounting is used for each capital project within the capital projects fund.

Debt Service Fund. (40) Accounts for the accumulation of resources for, and the payment of, long-term debt including principal and interest on bonds issued to finance major property acquisition and construction.

### Account Classification Structure

The accounting system is comprised of the general ledger and subsidiary ledgers through which financial transactions are recorded during the actual operation of the school district. The NJ Department of Education requires each district to follow a classification structure for its revenues and expenditures that will facilitate budget and audit reporting to the Department and stakeholders.

For each type of financial transaction, the specific account code is made up of a combination of classifications called dimensions. Each dimension describes one way of classifying financial activity. The dimensions applicable to all expenditures are as follows:

## 2024-2025 District Budget

<b>Fund</b>	<b>Program</b>	<b>Function</b>	<b>Object</b>	<b>Location</b>	<b>Department/Subject</b>	<b>School</b>
XX	XXX	XXX	XXX	XX	XXX	XXX

A detailed chart outlining each of the dimensions above can be found [here](#).

### Fund

Governmental accounting systems are organized and operated on a fund basis. A fund is a fiscal and accounting entity, with a self-balancing set of accounts recording cash and other resources, together with related liabilities and residual equities or balances. If one were to compare fund accounting with commercial accounting, each fund would equate to an independent business, with a separate set of records owned by one entity, the district.

### Program

Programs are activities and procedures designed to accomplish an objective or set of objectives. Program codes allow districts to accumulate expenditures to meet a variety of specialized reporting requirements at local, state, and federal level.

### Function

The function describes the activity for which a service or material object is acquired. The functions of the school district are classified into five broad areas:

- Instruction;
- Support services;
- Operation of non-instructional services;
- Facilities acquisition and construction, and;
- Other outlays

Functions are then further broken down into sub functions and service areas.

### Object

This dimension is used to describe the service or commodity obtained as the result of a specific expenditure. There are nine major object categories, each of which is further divided:

- Personal Services - Salaries
- Personal Services - Employee Benefits
- Purchased Professional & Technical Services
- Purchased Property Services
- Other Purchased Services
- Supplies and Materials
- Property
- Other Objects
- Other Use of Funds

### Location

The location codes are optional codes the district utilizes to further breakdown our expenditures to allow for more detailed reporting.



## 2024-2025 District Budget

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### Department/Subject

Similar to the location codes, the Department/Subject codes provide the district the ability to further separate expenditures down to the instructional subject level (Math, Science, Special Education, etc.) or specific activity and athletic team (Football, golf, Chorus, Dance, etc.).

### School

The school code dimension allows the district to track expenditures at the actual school level (Middle or High School).



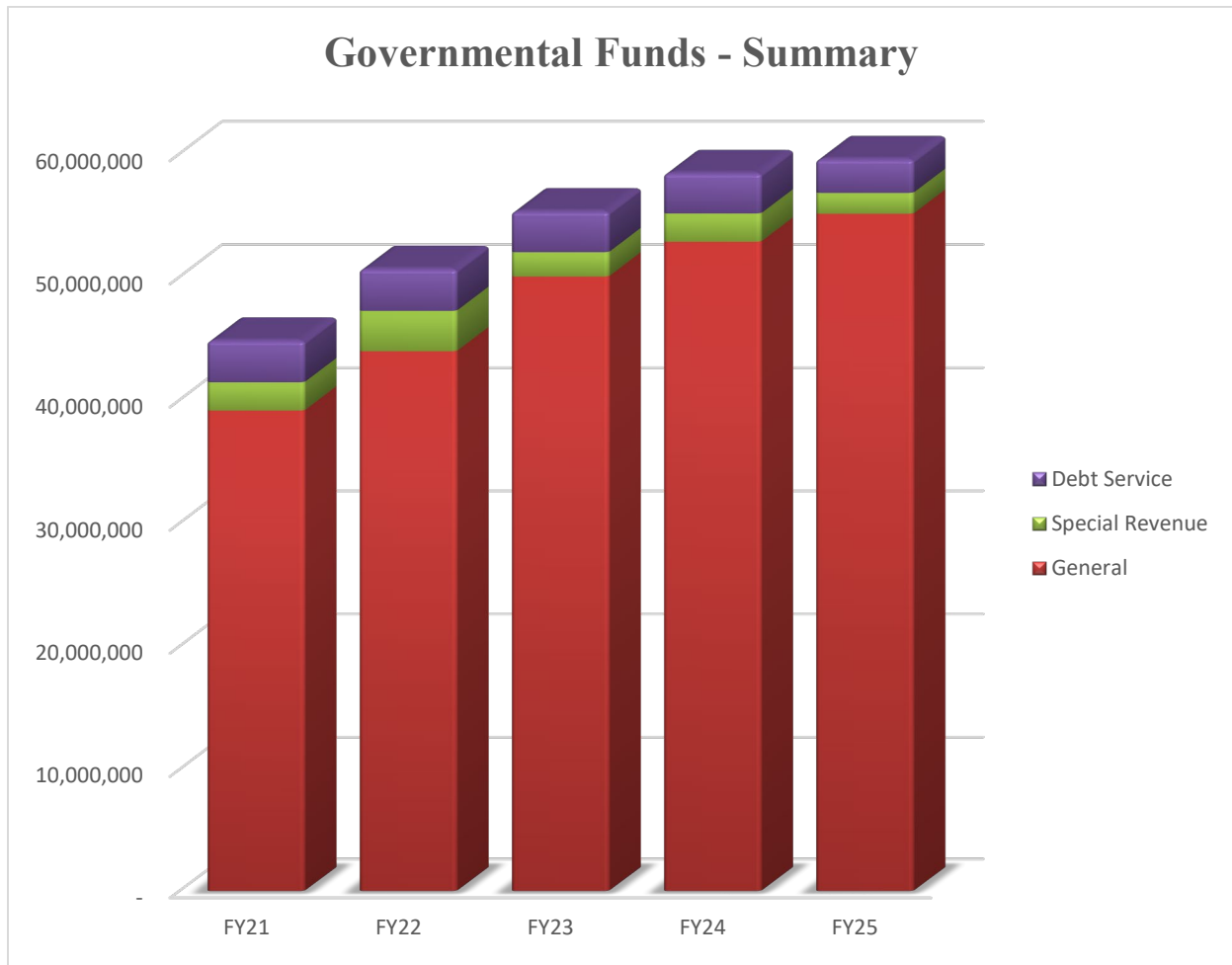
## 2024-2025 District Budget

### Governmental Funds

#### Fund Summary

	Actual			Revised	Proposed
	FY21	FY22	FY23	FY24	FY25
General	39,153,812	43,969,022	50,037,019	52,860,965	55,133,872
Special Revenue	2,293,224	3,279,330	1,973,120	2,295,541	1,694,500
Debt Service	3,392,183	3,408,917	3,330,458	3,283,885	2,750,250
	<b>44,839,219</b>	<b>50,657,269</b>	<b>55,340,597</b>	<b>58,440,391</b>	<b>59,578,622</b>

A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources. It also contains all related liabilities and residual equities or balances, or changes therein. Funds are established to carry out specific activities or attain certain objectives of a school district.



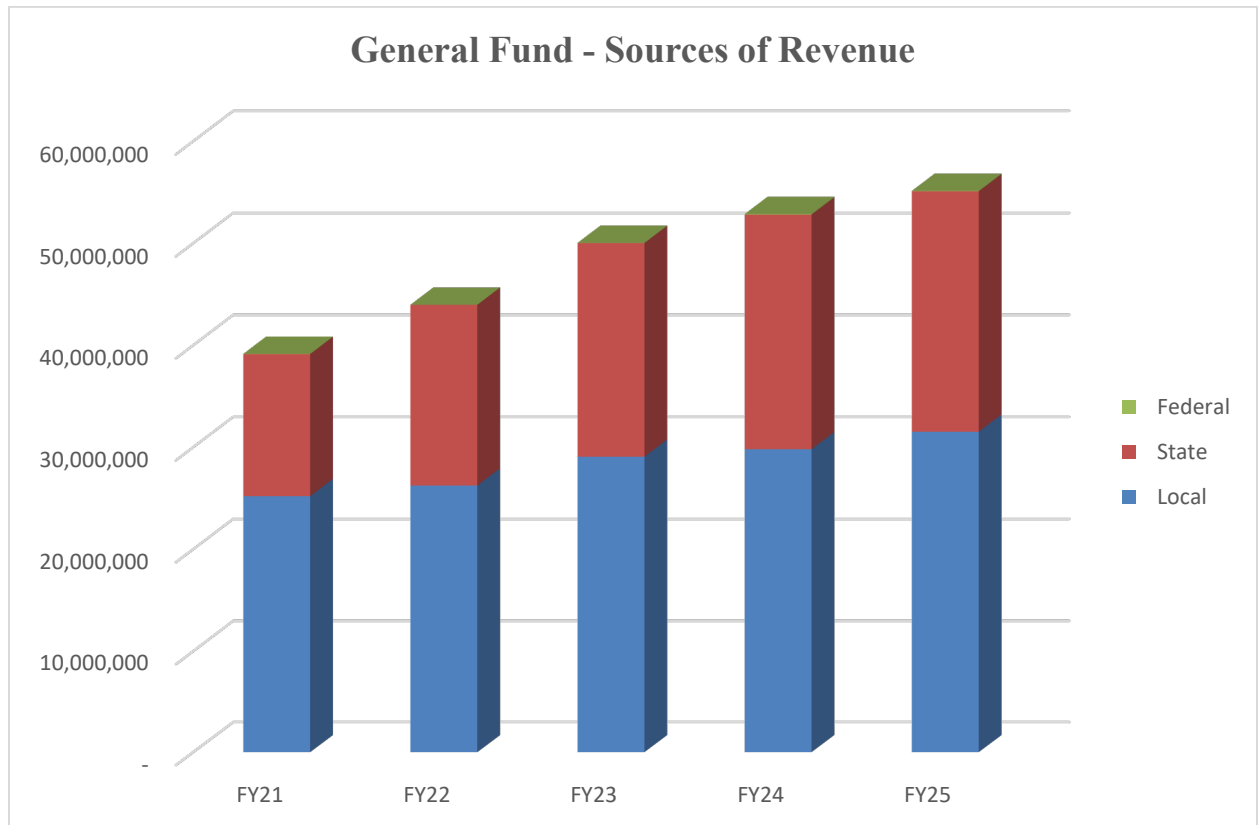
## 2024-2025 District Budget

### General Fund – Sources of Revenue

	Actual			Revised	Proposed
	FY21	FY22	FY23	FY24	FY25
Local	25,201,369	26,242,576	29,066,943	29,803,471	31,518,704
State	13,936,309	17,723,860	20,954,525	23,006,118	23,579,335
Federal	16,134	2,586	15,551	51,376	35,833
<b>Total All Funds</b>	<b>39,153,812</b>	<b>43,969,022</b>	<b>50,037,019</b>	<b>52,860,965</b>	<b>55,133,872</b>

The Kingsway Regional School District’s General Fund (Operating Budget) totals \$55,133,872 for FY25. The General Fund is made up five main sources of revenue: (1) Fund Balance/Capital Reserve; (2) State Aid; (3) Local Tax Levy; (4) Tuition; and (5) Other Miscellaneous sources (Facility rental, interest, athletic admission fees, student participation fees, etc.).

	<u>2023-24</u>	<u>2024-25</u>	<u>\$ Inc./(Dec.)</u>	<u>% Inc./(Dec.)</u>
Fund Balance/Reserves	334,356	1,235,583	901,227	269.54%
State Aid	23,006,118	23,579,335	573,217	2.49%
Tax Levy	25,458,625	26,235,408	776,783	3.05%
Tuition	3,699,143	3,825,285	126,142	3.41%
Miscellaneous	362,723	258,261	(104,462)	-28.80%
<b>Total General Fund</b>	<b>52,860,965</b>	<b>55,133,872</b>	<b>2,272,907</b>	<b>4.30%</b>

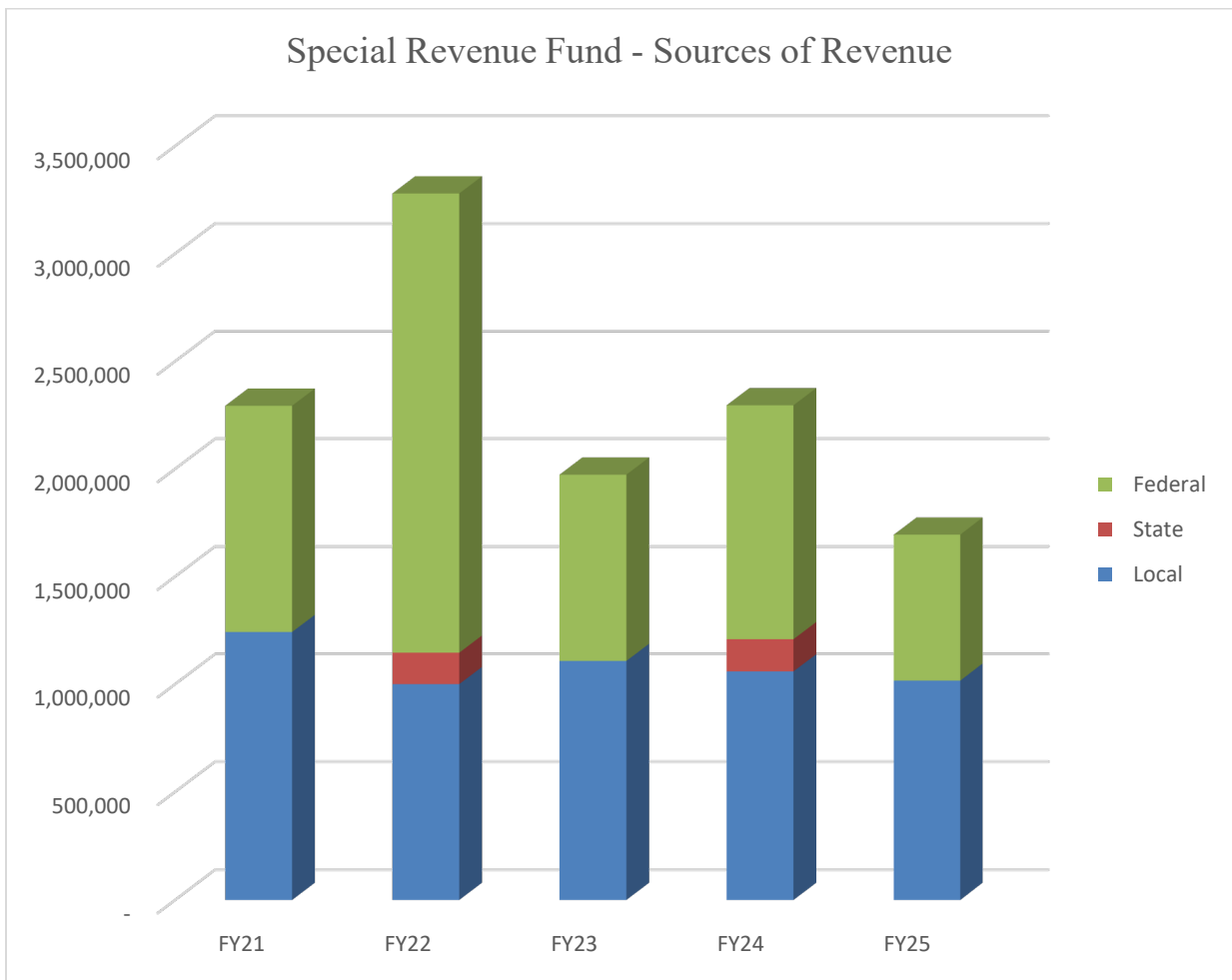


## 2024-2025 District Budget

### Special Revenue Fund – Sources of Revenue

	Actual			Revised FY24	Proposed FY25
	FY21	FY22	FY23		
Local	1,242,333	1,000,337	1,108,074	1,059,436	1,016,500
State	-	145,822	-	149,612	-
Federal	1,050,891	2,133,171	865,046	1,086,493	678,000
<b>Total</b>	<b>2,293,224</b>	<b>3,279,330</b>	<b>1,973,120</b>	<b>2,295,541</b>	<b>1,694,500</b>

The special revenue fund accounts for proceeds of specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditures for specified purposes. Some examples of special revenue funds might include restricted state or federal grants-in-aid (Local Grants, ARP ESSER, IDEA, ESEA, etc.). Student activity funds and scholarship funds are also reported in the special revenue fund per GASB Statement No. 84. The special revenue fund totals \$1,694,500 in FY25.

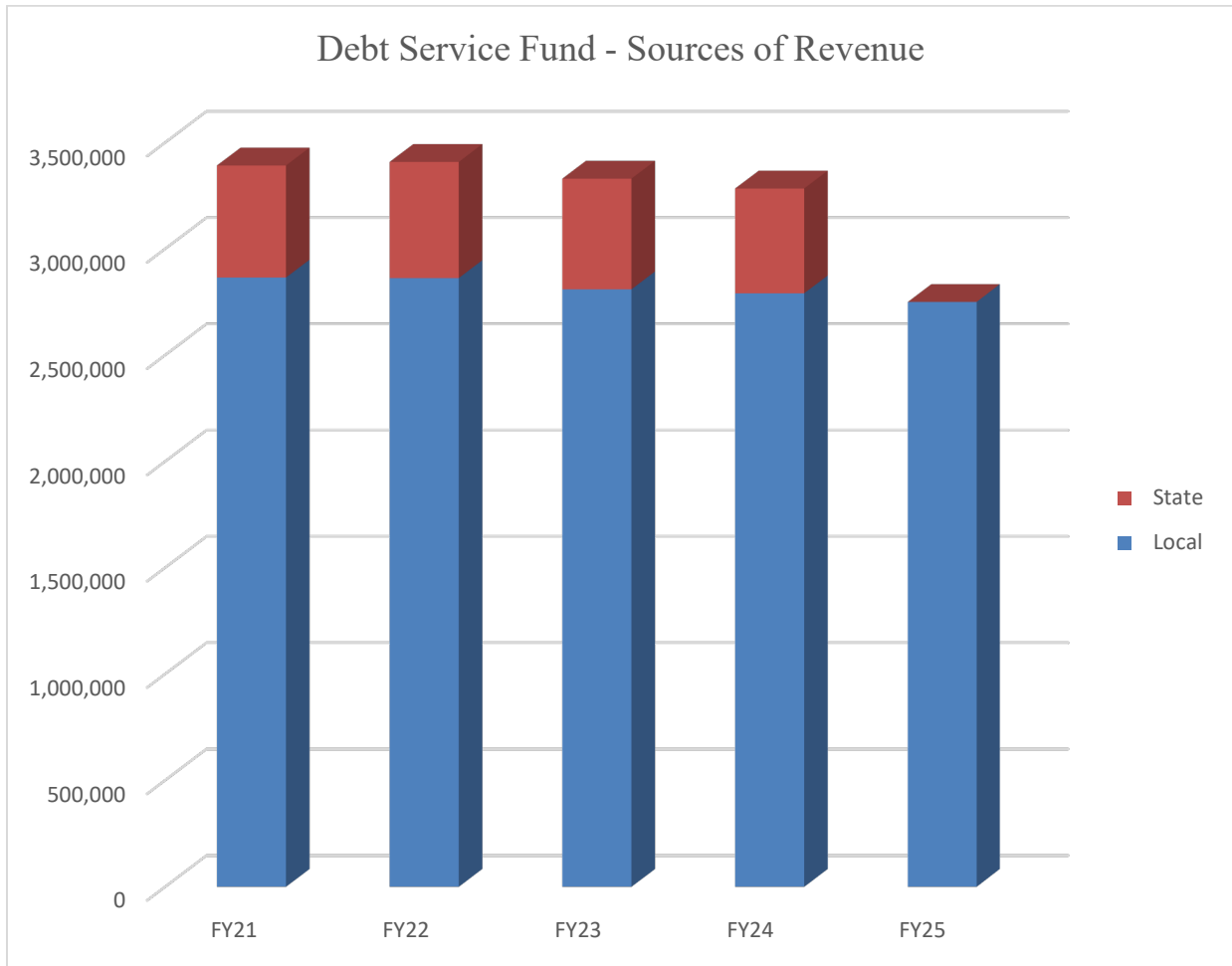


## 2024-2025 District Budget

### Debt Service Fund – Sources of Revenue

	Actual			Revised FY24	Proposed FY25
	FY21	FY22	FY23		
Local	2,865,218	2,862,541	2,809,722	2,791,048	2,750,250
State	526,965	546,376	520,736	492,837	0
<b>Total</b>	<b>3,392,183</b>	<b>3,408,917</b>	<b>3,330,458</b>	<b>3,283,885</b>	<b>2,750,250</b>

The debt service fund accounts for the accumulation of resources for, and the payment of, long-term debt, principal and interest. The sources of revenue would be state aid, tax levy, transfers from capital projects after completion of original purpose, or transfers from capital reserve. The debt service fund totals \$2,750,250 in FY25.



## 2024-2025 District Budget

### General Fund – Revenue Detail

	Actual			Revised FY24	Proposed FY25
	FY21	FY22	FY23		
Local Sources					
Local Tax Levy	23,030,609	23,491,220	23,961,044	25,458,625	26,235,408
Tuition	3,097,863	2,911,431	3,032,766	3,699,143	3,825,285
Miscellaneous	204,349	753,258	515,241	182,855	222,428
Total Local Sources	26,332,821	27,155,909	27,509,051	29,340,623	30,283,121
State Sources					
Transportation Aid	1,518,262	1,518,262	1,518,262	1,518,262	1,518,262
Extraordinary Aid	315,123	597,149	739,142	300,000	300,000
Special Education Aid	2,148,364	2,148,364	2,148,364	2,473,180	3,046,397
Equalization Aid	9,664,908	13,051,854	16,255,105	18,481,864	18,481,864
Security Aid	232,812	232,812	232,812	232,812	232,812
Securing Our Children's Future Bond Act	-	112,489	-	-	-
Non-Public Transportation Aid	56,840	62,930	60,840	-	-
Total State Sources	13,936,309	17,723,860	20,954,525	23,006,118	23,579,335
Federal Sources					
Medicaid Reimbursement	16,134	2,586	15,551	51,376	35,833
Total Federal Sources	16,134	2,586	15,551	51,376	35,833
Transfers from Other Funds	-	146	50,726	-	-
Budgeted Fund Balance	-	-	-	232,781	855,583
Withdraw from Capital Reserve	-	-	-	101,575	380,000
Withdraw from Unemployment Fund Balance	-	-	-	21,259	-
Prior Year Encumbrances	-	-	-	107,233	-
Actual Revenues (Over)/Under Expenditures	(1,131,452)	(913,479)	1,507,166	-	-
Total General Fund	39,153,812	43,969,022	50,037,019	52,860,965	55,133,872

## 2024-2025 District Budget

### Special Revenue Fund – Revenue Detail

	Actual			Revised	Proposed
	FY21	FY22	FY23	FY24	FY25
Local Sources					
Student Activity Fund	1,212,212	979,702	1,076,679	1,000,000	1,000,000
Scholarship Fund	1,799	2,779	2,386	5,000	1,500
Miscellaneous	23,133	27,368	38,324	54,436	15,000
Total Local Sources	1,237,144	1,009,849	1,117,389	1,059,436	1,016,500
State Sources					
SDA Emergent Needs and Capital Maintenance in School Districts	-	71,822	-	149,612	-
Local Efficiency Achievement Program (LEAP)	-	74,000	-	-	-
Total State Sources	-	145,822	-	149,612	-
Federal Sources					
ESSA - Title I	148,472	110,477	82,835	126,303	68,000
ESSA - Title II	30,583	26,800	3,899	64,282	25,000
ESSA - Title III	-	-	-	-	-
ESSA - Title IV	9,750	-	-	-	10,000
ARP - I.D.E.A. Basic	-	125,243	-	-	-
I.D.E.A. Part B	505,041	498,286	524,590	576,222	575,000
ARP - ESSER	-	830,296	78,801	107,430	-
ARP ESSER Sub grant - ALC & ESG	-	-	105,938	107,888	-
ARP ESSER Sub grant - EBSL & EAG	-	-	-	40,000	-
ARP ESSER Sub grant - EBCBSDAG	-	-	-	40,000	-
ARP ESSER Sub grant - NJTSS & MHS	-	9,500	55,203	23,798	-
ARP - Homeless Children and Youth I Grant	-	-	10,946	-	-
CARES Act Education Stabilization Fund	115,026	63	-	-	-
CARES - Digital Divide Grant	134,507	-	-	-	-
Coronavirus Relief Fund (CRF)	107,512	-	-	-	-
CRSSA Act - ESSER II	-	449,471	2,834	-	-
CRSSA Act - Learning Acceleration Grant	-	29,026	-	-	-
CRSSA Act - Mental Health Grant	-	32,143	-	-	-
Additional or Compensatory Special Education & Related Services	-	21,866	-	-	-
ARP - Homeless Children and Youth II Grant	-	-	-	570	-
Total Federal Sources	1,050,891	2,133,171	865,046	1,086,493	678,000
Actual Revenues (Over)/Under Expenditures - Student Activity Fund	1,188	(10,537)	(8,729)	-	-
Actual Revenues (Over)/Under Expenditures - Scholarship Fund	4,001	1,025	(586)	-	-
<b>Total Special Revenue Fund</b>	<b>2,293,224</b>	<b>3,279,330</b>	<b>1,973,120</b>	<b>2,295,541</b>	<b>1,694,500</b>

## 2024-2025 District Budget

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### Debt Service Fund – Revenue Detail

	Actual			Revised	Proposed
	FY21	FY22	FY23	FY24	FY25
Local Sources					
Local Tax Levy	2,171,632	2,304,528	2,744,191	2,791,048	2,750,250
Transfers from Capital Projects Fund	758,724	558,011	-	-	-
Budgeted Fund Balance	-	-	-	-	-
Total Local Sources	2,930,356	2,862,539	2,744,191	2,791,048	2,750,250
State Sources					
Debt Service Aid Type II	526,965	546,376	520,736	492,837	-
Total State Sources	526,965	546,376	520,736	492,837	-
Actual Revenues (Over)/Under Expenditures	(65,138)	2	65,531	-	-
Total Debt Service Fund	3,392,183	3,408,917	3,330,458	3,283,885	2,750,250

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## 2024-2025 District Budget

### General Fund Appropriations – By Program/Function

	Actual			Revised	Proposed
	FY21	FY22	FY23	FY24	FY25
Regular Programs	12,180,965	13,813,073	14,480,829	15,619,719	15,831,857
Special Education - Multiple Disabilities	462,278	443,955	557,528	597,478	613,855
Special Education - Resource Room/Resource Center	2,637,714	2,667,748	2,460,401	2,965,319	3,068,261
Special Education - Home Instruction	12,908	41,871	66,381	35,207	96,700
Basic Skills/Remedial	9,015	3,215	91,278	86,943	199,444
School-Sponsored Extra Curricular Activities	167,121	307,421	341,257	421,137	442,658
School-Sponsored Athletics	858,788	1,115,684	1,212,656	1,287,868	1,381,036
Before/After School Programs	167	3,911	157	2,805	-
Tuition	2,292,524	2,628,681	3,327,940	3,678,782	3,475,302
Attendance	128,274	134,222	189,942	201,995	209,805
Health Services	321,749	484,368	421,112	484,842	521,104
Speech/OT/PT and Related Services	193,505	163,476	178,819	209,600	206,425
Extraordinary Services	642,175	791,468	1,002,771	1,041,387	1,333,098
Guidance	956,736	1,003,347	1,128,967	1,143,525	1,099,475
Child Study Team	704,427	779,502	835,992	902,145	901,563
Improvement of Instruction Services	596,387	735,539	880,729	857,894	955,166
Educational Media Services/Library	255,095	267,949	275,438	305,015	303,540
Instructional Staff Training Services	114,181	120,106	137,885	203,778	164,780
General Administration	509,087	633,525	641,386	717,928	700,975
School Administration	1,584,513	1,706,364	1,808,250	1,946,111	1,966,522
Central Services	550,357	669,261	681,450	673,360	708,273
Administrative Information Technology	423,915	418,820	461,597	626,565	545,861
Required Maintenance for School Facilities	509,765	797,189	811,833	898,621	927,735
Custodial Services	2,296,149	2,426,173	2,385,446	2,545,572	2,624,671
Care and Upkeep of Grounds	353,021	402,708	501,003	455,019	432,660
Security	143,342	196,277	287,595	256,800	244,590
Student Transportation Services	2,776,567	4,008,572	4,860,118	5,930,578	6,182,588
Allocated Employee Benefits	-	-	-	6,300	-
Unallocated Employee Benefits	6,369,625	6,669,253	7,135,405	8,390,214	9,379,588
Equipment	31,550	323,107	84,814	46,798	53,960
Facilities Acquisition and Construction Services	116,737	133,687	124,987	116,737	116,737
Interest Deposit to Capital Reserve	-	-	-	1,000	1,000
Capital Reserve - Transfer to Capital Projects	878,762	-	2,600,000	101,575	380,000
Charter Schools	76,413	78,550	63,053	102,348	64,643
	39,153,812	43,969,022	50,037,019	52,860,965	55,133,872



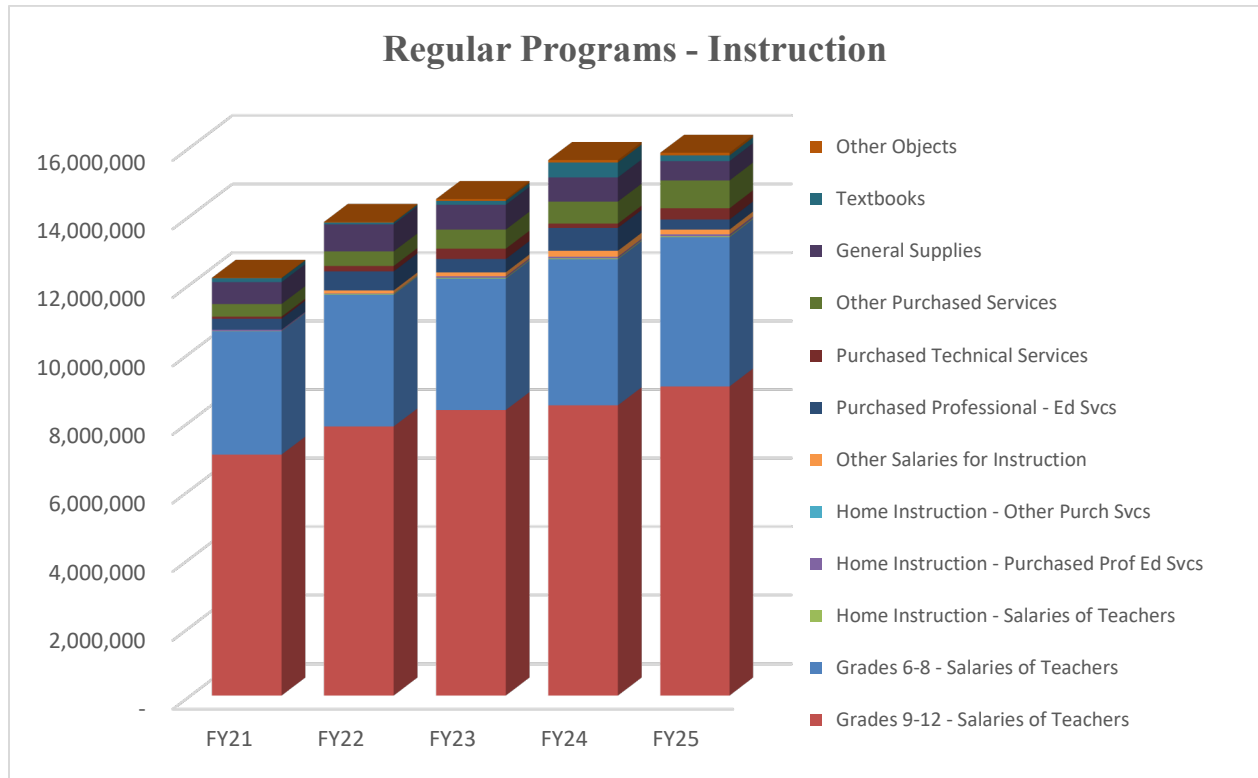
## 2024-2025 District Budget

### General Fund Appropriations – By Program/Function at Object Level

#### Regular Programs – Instruction (11-1x0-100-xxx)

	Actual			Revised FY24	Proposed FY25
	FY21	FY22	FY23		
Grades 6-8 - Salaries of Teachers	3,598,279	3,848,786	3,837,751	4,265,902	4,359,174
Grades 9-12 - Salaries of Teachers	7,020,311	7,841,366	8,320,403	8,458,735	9,008,779
Home Instruction - Salaries of Teachers	7,844	23,275	23,717	25,700	26,000
Home Instruction - Purchased Prof Ed Svcs	39,346	12,956	44,042	44,500	54,000
Home Instruction - Other Purch Svcs	70	7	34	1,500	1,300
Other Salaries for Instruction	-	85,544	112,575	173,200	139,755
Purchased Professional - Ed Svcs	320,679	556,432	391,300	667,704	294,344
Purchased Technical Services	59,965	156,501	300,842	125,283	327,628
Other Purchased Services	368,117	425,458	556,470	642,501	810,495
General Supplies	639,724	790,792	725,975	705,350	565,962
Textbooks	114,521	53,386	113,087	436,625	167,215
Other Objects	12,109	18,570	54,633	72,719	77,205
	12,180,965	13,813,073	14,480,829	15,619,719	15,831,857

Regular Programs - Instruction (11-1XX-100-XXX) is used to record direct classroom instruction costs for regular education programs. A program is considered regular when its classes contain only regular education pupils, including mainstreamed special education pupils. The salaries of teachers and substitutes (Object 101) are detailed by the grade classifications used in the calculation of the adequacy budget under SFRA and are recorded under the applicable program codes (105-140).



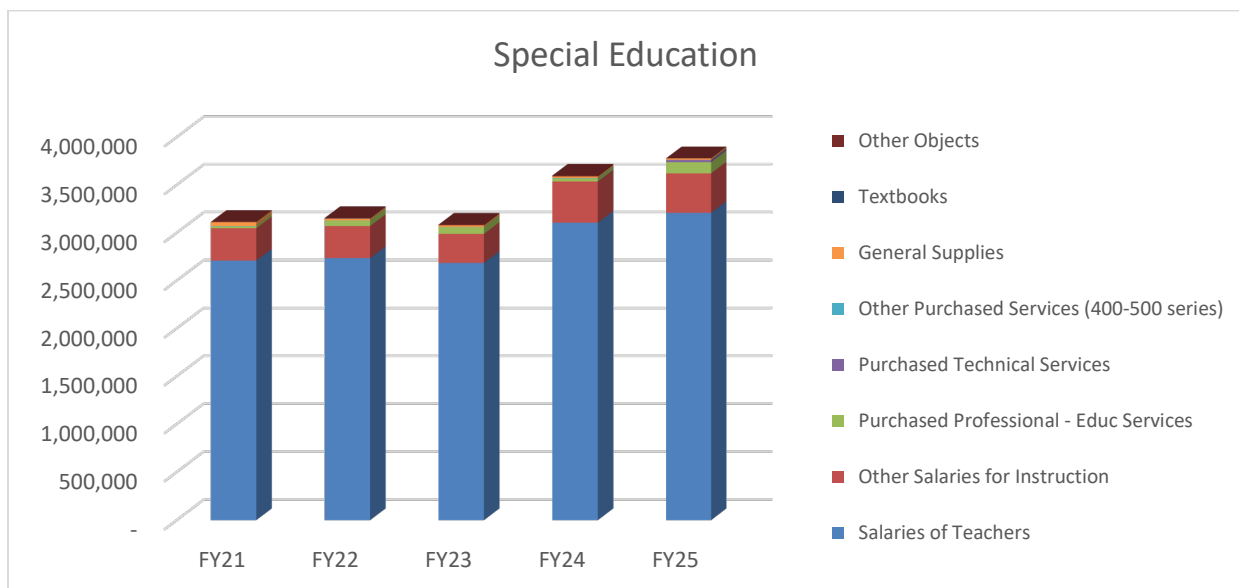
## 2024-2025 District Budget

### Special Education – Instruction (11-2xx-100-xxx)

Program Level	Actual			Revised	Proposed
	FY21	FY22	FY23	FY24	FY25
Multiple Disabilities	462,278	443,955	557,528	597,478	613,855
Resource Room/Resource Center	2,637,714	2,667,748	2,460,401	2,965,319	3,068,261
Home Instruction	12,908	41,871	66,381	35,207	96,700
	<b>3,112,900</b>	<b>3,153,574</b>	<b>3,084,310</b>	<b>3,598,004</b>	<b>3,778,816</b>

Object Level	Actual			Revised	Proposed
	FY21	FY22	FY23	FY24	FY25
Salaries of Teachers	2,708,696	2,735,512	2,684,683	3,105,557	3,208,320
Other Salaries for Instruction	338,921	335,104	303,503	431,228	412,835
Purchased Professional - Educ Services	19,302	57,271	70,901	30,328	116,600
Purchased Technical Services	-	-	-	-	24,000
Other Purchased Services (400-500 series)	3,670	925	1,627	5,065	700
General Supplies	41,653	19,797	18,004	16,801	16,061
Textbooks	624	2,843	-	25	-
Other Objects	34	2,122	5,592	9,000	300
	<b>3,112,900</b>	<b>3,153,574</b>	<b>3,084,310</b>	<b>3,598,004</b>	<b>3,778,816</b>

Special Education – Instruction (11-2xx-100-xxx) includes activities primarily for students having special needs that require services outside the realm of general education. The special programs include secondary services for intellectual disabilities (mild, moderate, severe); learning and/or language disabilities; visual impairments; auditory impairments; emotional regulation impairment; multiple disabilities; resource room; and autism.

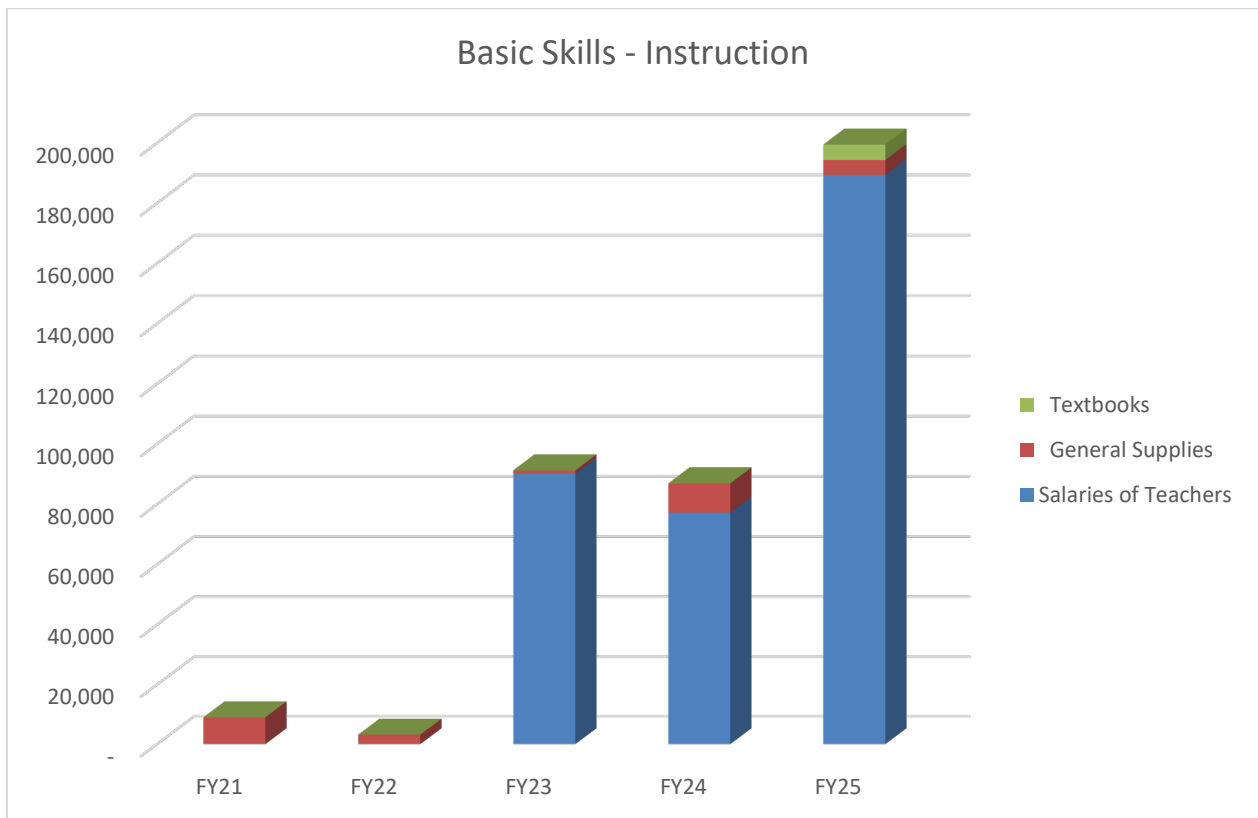


## 2024-2025 District Budget

### Basic Skills – Instruction (11-230-100-xxx)

	Actual			Revised	Proposed
	FY21	FY22	FY23	FY24	FY25
Salaries of Teachers	-	-	90,160	77,254	189,410
General Supplies	9,015	3,215	1,118	9,689	4,934
Textbooks	-	-	-	-	5,100
	9,015	3,215	91,278	86,943	199,444

Basic Skills (11-230-100-XXX) is used to record the classroom costs of providing the district’s basic skills program. This includes math and English/language arts lab classes at the middle and high school, which are designed to support students identified as needing additional assistance.

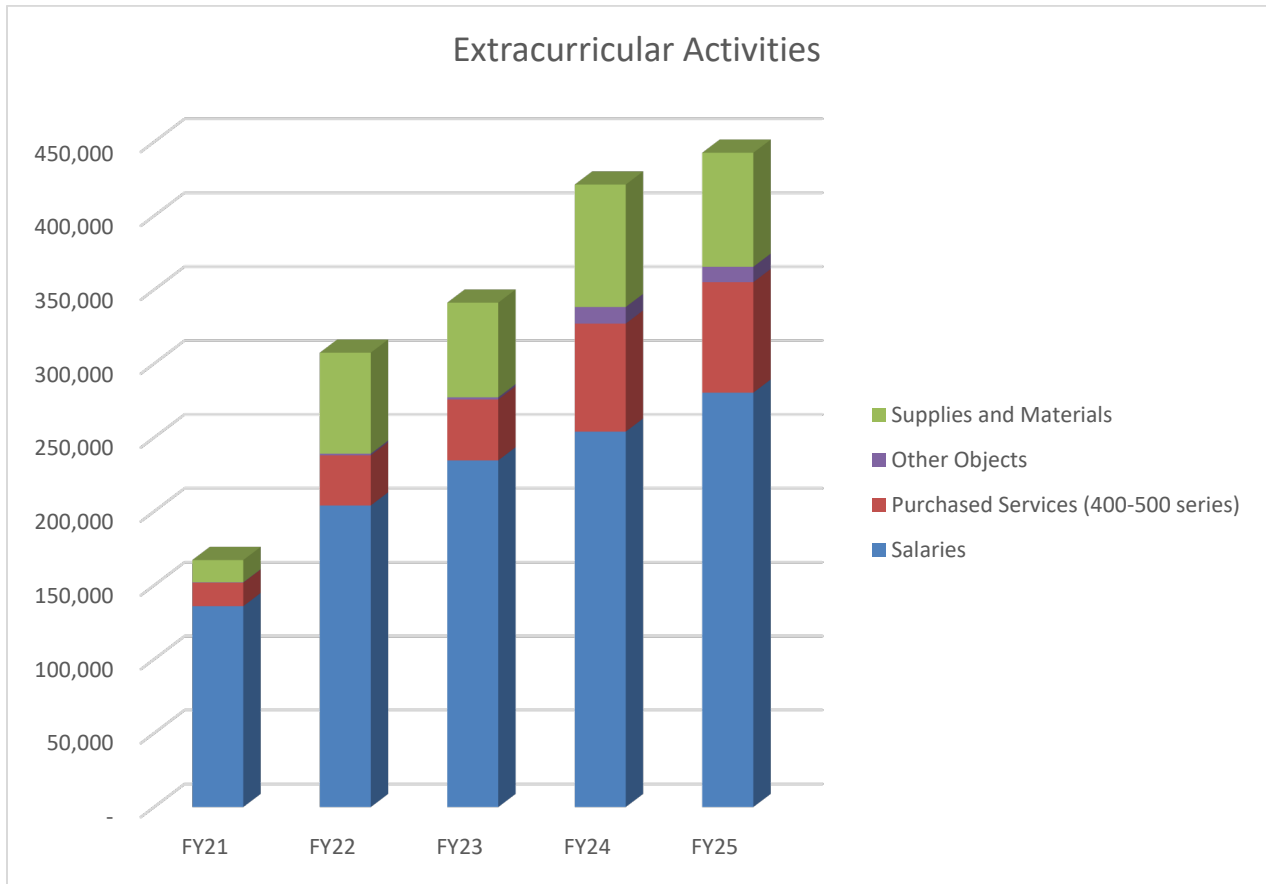


## 2024-2025 District Budget

### School-Sponsored Co-Curricular and Extra-Curricular Activities (11-401-100-xxx)

	Actual			Revised	Proposed
	FY21	FY22	FY23	FY24	FY25
Salaries	135,924	204,036	234,541	253,982	280,370
Purchased Services (400-500 series)	15,885	33,921	41,216	73,085	74,740
Supplies and Materials	15,067	68,329	64,030	82,825	77,143
Other Objects	245	1,135	1,470	11,245	10,405
	167,121	307,421	341,257	421,137	442,658

[School-sponsored co-curricular/extracurricular activities](#) (11-401-100-XXX), under the guidance and supervision of the district, are designed to provide students with experiences as motivation, enjoyment, and improvement of skills. Co-curricular activities supplement the instructional program and include such activities as band, chorus, debate, student government, clubs, and honor societies.

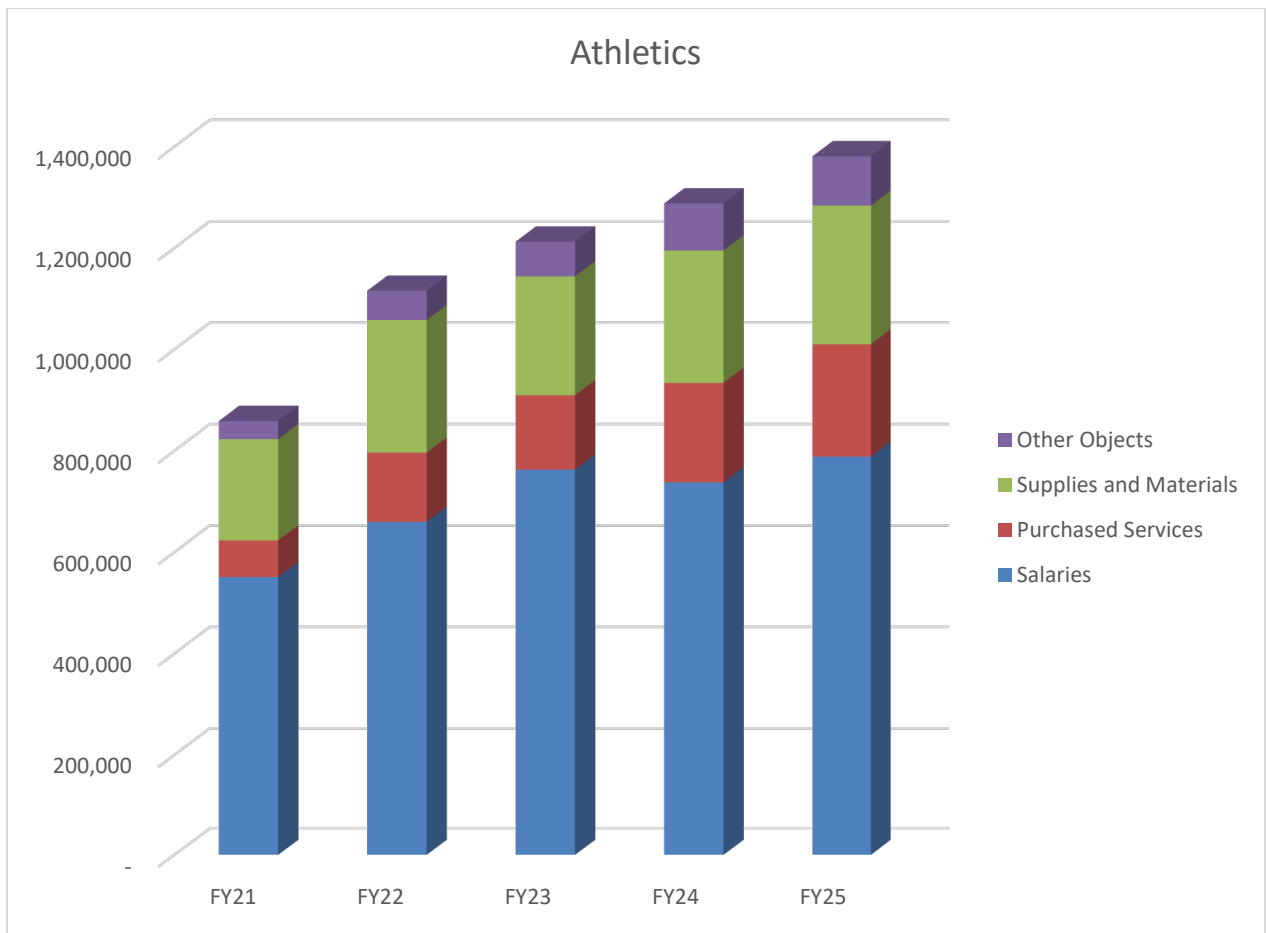


## 2024-2025 District Budget

### School-Sponsored Athletics (11-402-100-xxx)

	Actual			Revised	Proposed
	FY21	FY22	FY23	FY24	FY25
Salaries	550,967	660,009	762,866	737,894	788,563
Purchased Services	72,290	136,418	146,818	196,168	221,465
Supplies and Materials	199,880	261,649	234,476	261,046	273,700
Other Objects	35,651	57,608	68,496	92,760	97,308
	858,788	1,115,684	1,212,656	1,287,868	1,381,036

School-sponsored athletics (11-402-100-XXX) is used to record those costs attributed to its school-sponsored interscholastic athletic programs. Kingsway offers athletic team opportunities at the middle school, freshman, junior varsity and varsity levels.

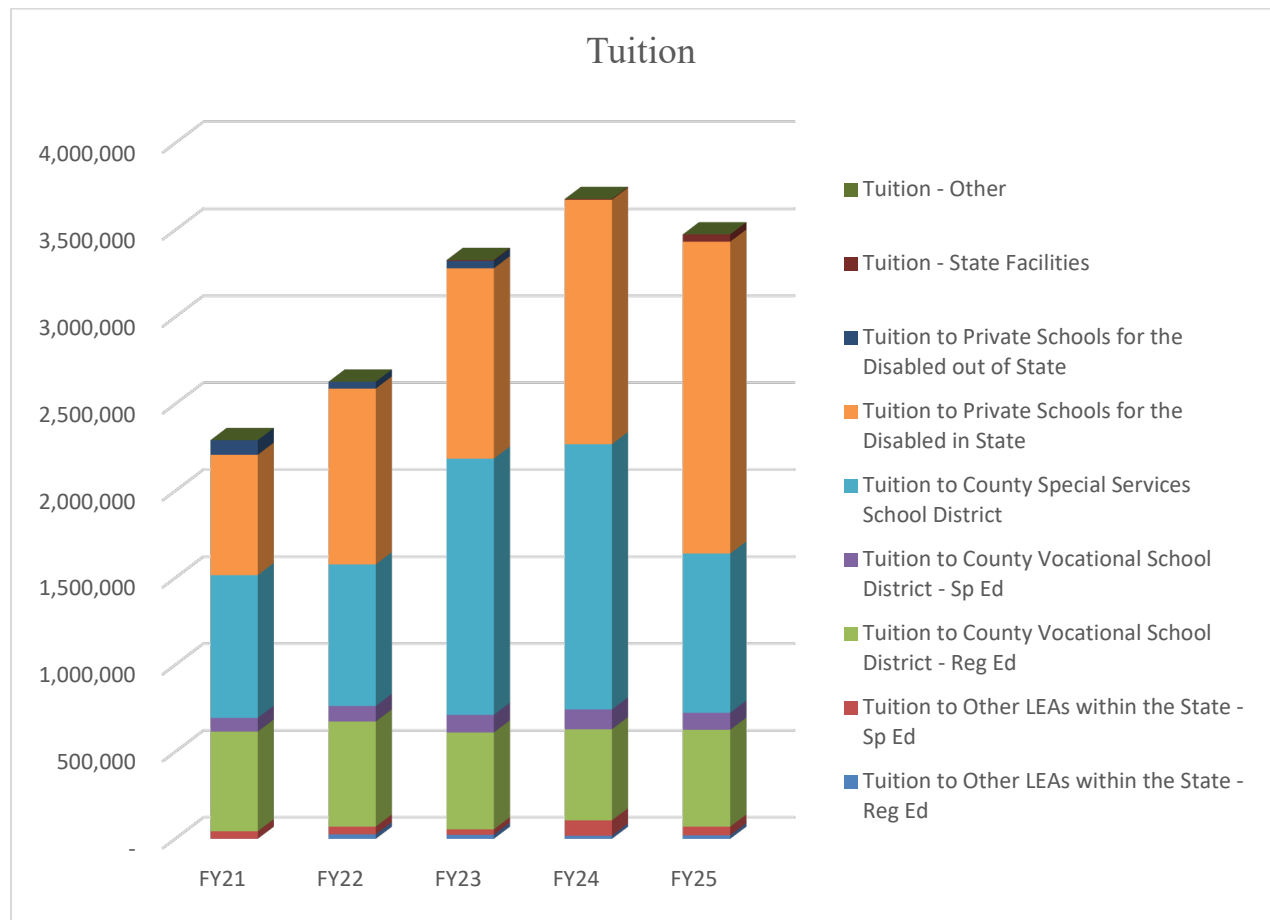


## 2024-2025 District Budget

### Tuition (11-000-100-5xx)

	Actual			Revised	Proposed
	FY21	FY22	FY23	FY24	FY25
Tuition to Other LEAs within the State - Reg Ed	-	25,756	23,390	17,822	20,000
Tuition to Other LEAs within the State - Sp Ed	43,360	44,554	31,100	88,171	50,000
Tuition to County Vocational School District - Reg Ed	573,236	604,330	557,157	523,895	557,280
Tuition to County Vocational School District - Sp Ed	78,895	89,487	101,138	114,051	97,710
Tuition to County Special Services School District	820,609	813,779	1,473,114	1,524,999	915,440
Tuition to Private Schools for the Disabled in State	692,100	1,010,849	1,094,541	1,405,344	1,792,975
Tuition to Private Schools for the Disabled out of State	84,324	39,924	43,000	-	-
Tuition - State Facilities	-	-	4,500	4,500	41,897
Tuition - Other	-	-	-	-	-
	2,292,524	2,628,679	3,327,940	3,678,782	3,475,302

Instruction – Tuition (11-000-100-5XX) is used to record tuition costs paid to other districts, private schools for the handicapped, county vocational and special services school districts, and state facilities for instructional services. A distinction is made between regular and special education pupils and receiving districts within and outside the state.

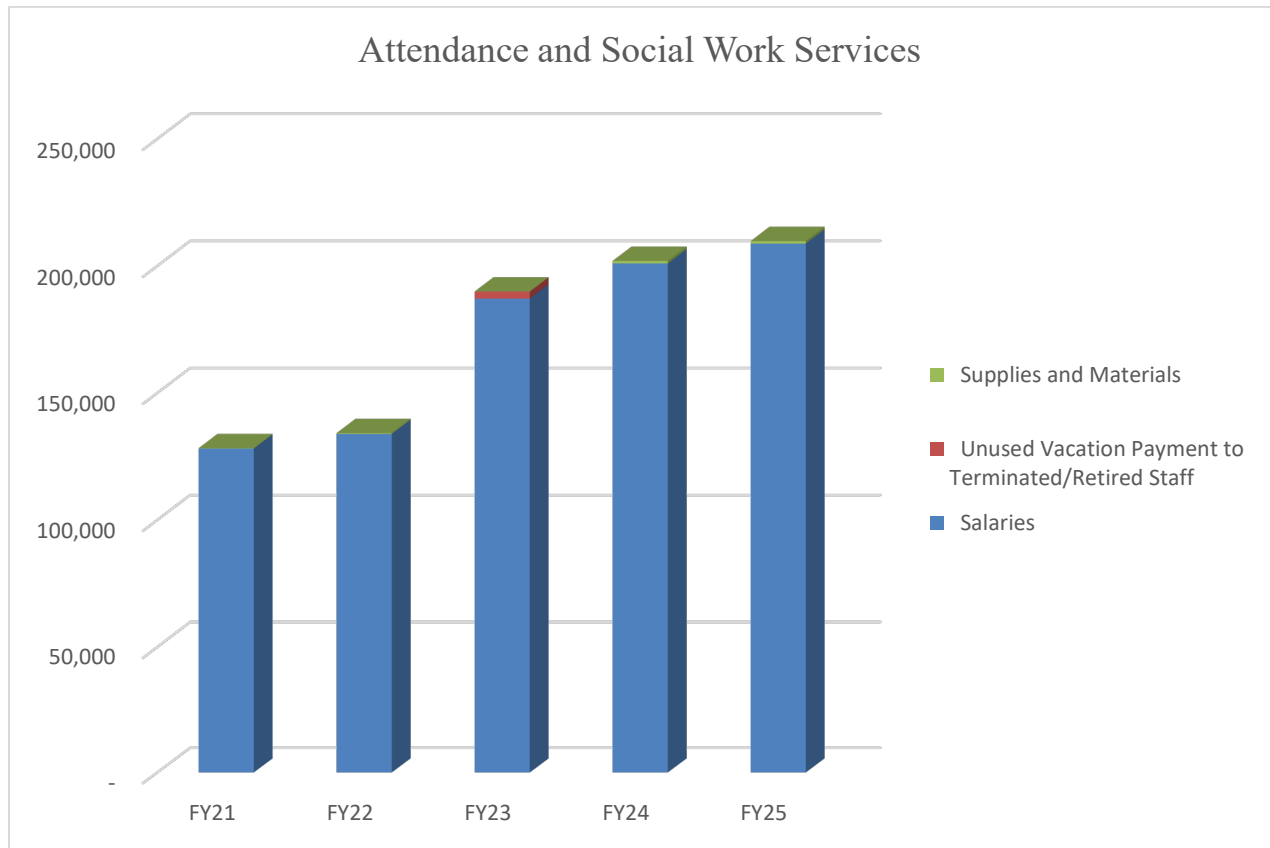


## 2024-2025 District Budget

### Attendance and Social Work Services (11-000-211-xxx)

	Actual			Revised	Proposed
	FY21	FY22	FY23	FY24	FY25
Salaries	128,159	133,884	187,151	200,995	208,805
Unused Vacation Payment to Terminated/Retired Staff	-	-	2,791	-	-
Supplies and Materials	115	338	-	1,000	1,000
	<u>128,274</u>	<u>134,222</u>	<u>189,942</u>	<u>201,995</u>	<u>209,805</u>

Attendance and Social Work Services (11-000-211-XXX) is used to record the expenditures associated with activities designed to improve student attendance at school and which attempt to prevent or solve student problems involving the home, the school, and the community. These services include the supervision of attendance and social work services; they include the identification of nonattendance patterns, promotion of improved attitudes towards attendance, and enforcement of attendance laws. The collection, maintenance, and reporting of school attendance records, family characteristics data, census data, and other important information is recorded here.

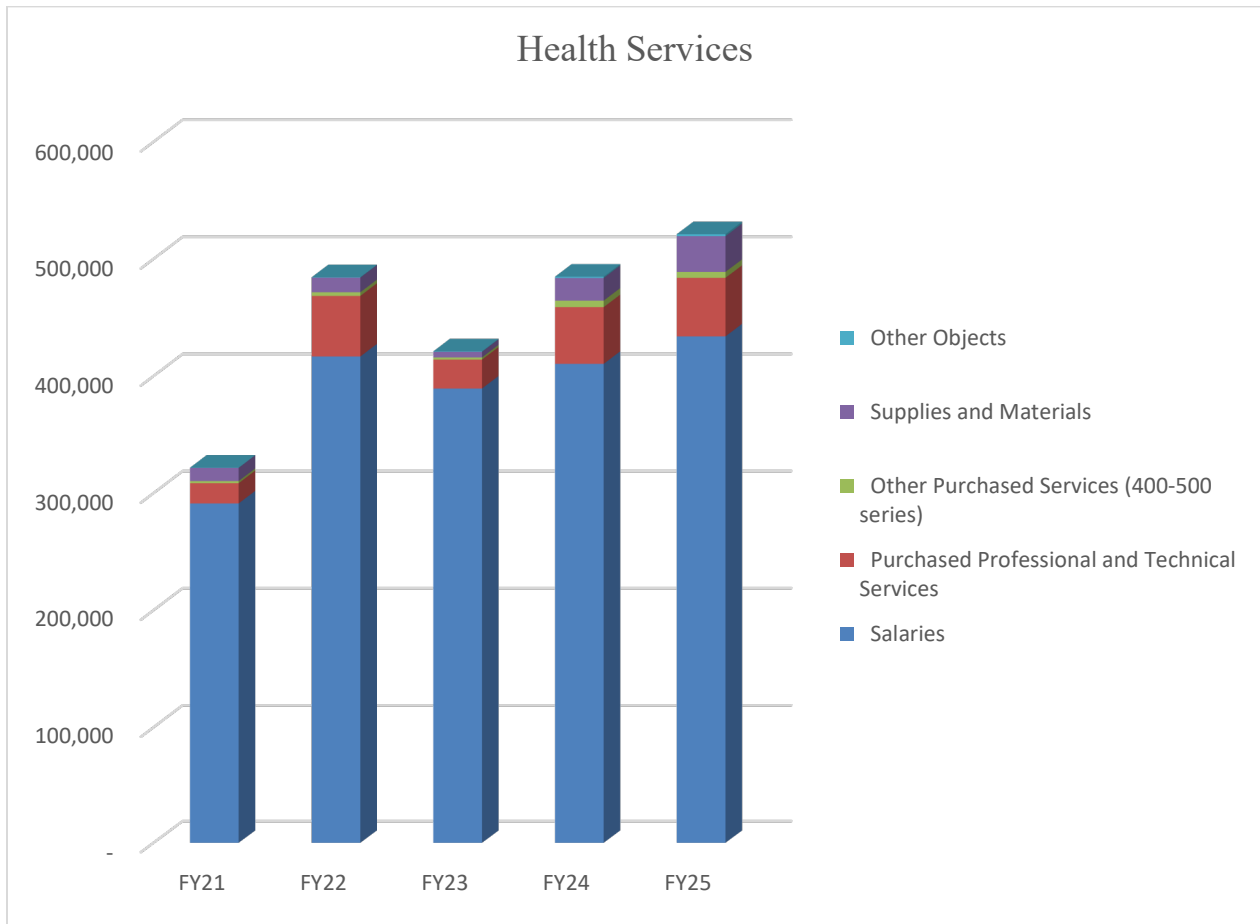


## 2024-2025 District Budget

### Health Services (11-000-213-xxx)

	Actual			Revised	Proposed
	FY21	FY22	FY23	FY24	FY25
Salaries	291,203	416,686	389,342	410,392	433,866
Purchased Professional and Technical Services	17,315	51,771	24,726	48,450	50,000
Other Purchased Services (400-500 series)	1,832	3,100	1,845	5,550	5,045
Supplies and Materials	11,277	12,535	4,797	19,350	30,543
Other Objects	122	276	402	1,100	1,650
	<u>321,749</u>	<u>484,368</u>	<u>421,112</u>	<u>484,842</u>	<u>521,104</u>

Health services (11-000-213-XXX) is used to record the costs associated with physical and mental health services provided to students which are not directly instructional such as supervision of health services, health appraisal, screening for psychiatric services, periodic health examinations, emergency injury and illness care, nursing services, and communications with parents and medical officials.



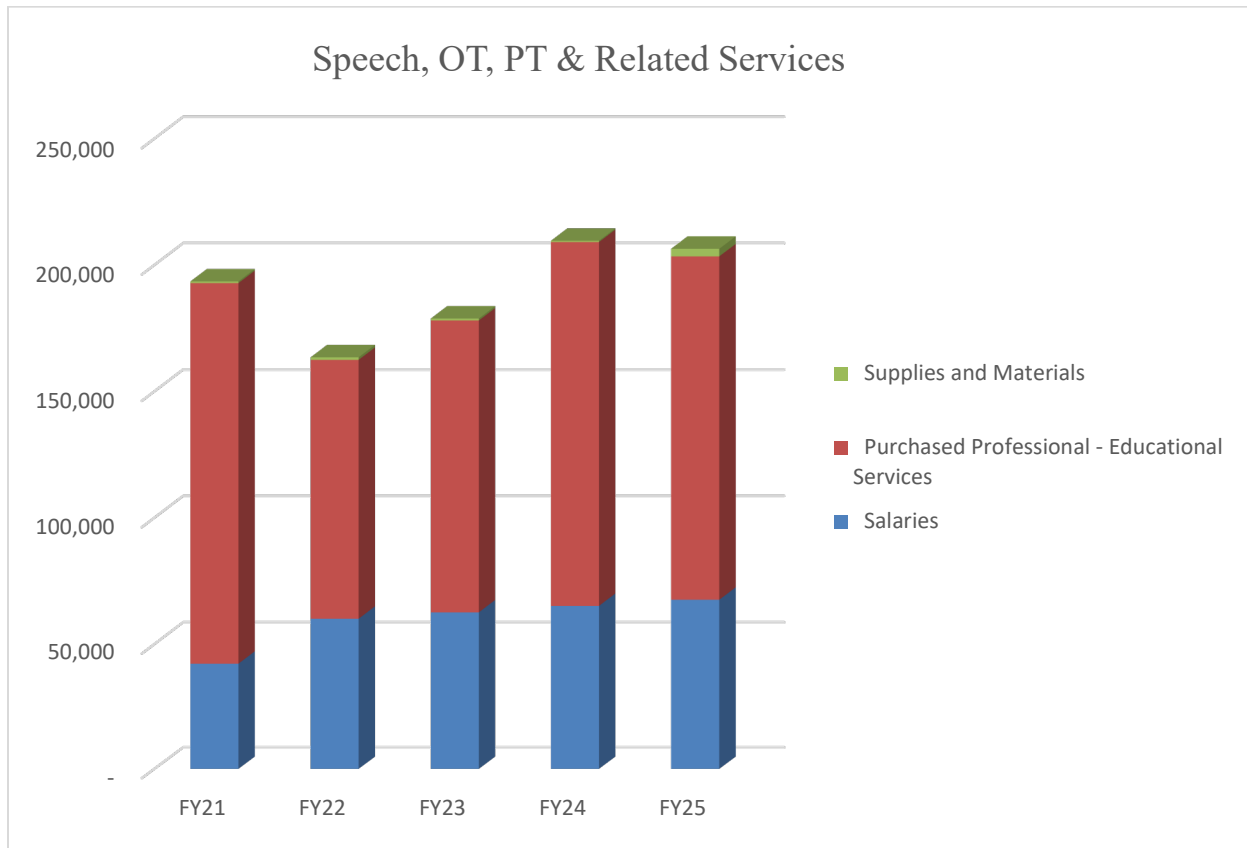


## 2024-2025 District Budget

### Speech, Occupational/Physical Therapy and Related Services (11-000-216-xxx)

	Actual			Revised	Proposed
	FY21	FY22	FY23	FY24	FY25
Salaries	42,258	60,051	62,573	65,135	67,575
Purchased Professional - Educational Services	150,594	102,425	115,488	143,965	135,850
Supplies and Materials	653	1,000	758	500	3,000
	<u>193,505</u>	<u>163,476</u>	<u>178,819</u>	<u>209,600</u>	<u>206,425</u>

Speech/Occupational Therapy/Physical Therapy and Related services (11-000-216-XXX) is used to record the costs of related services provided to students as a result of individualized education programs (IEPs) for services such as speech therapy, occupational therapy, physical therapy, and additional counseling.

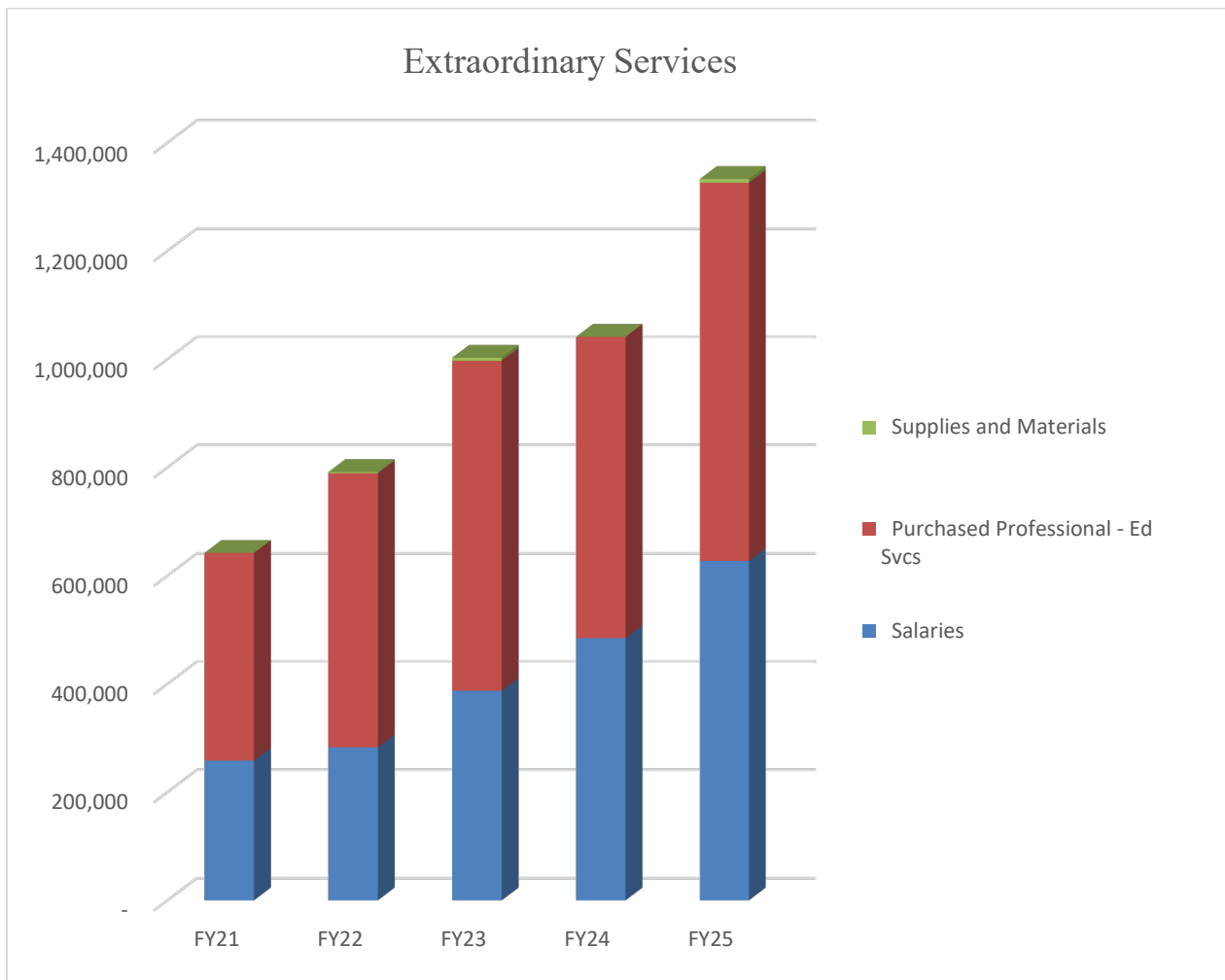


## 2024-2025 District Budget

### Extraordinary Services (11-000-217-xxx)

	Actual			Revised	Proposed
	FY21	FY22	FY23	FY24	FY25
Salaries	258,317	282,872	387,477	484,487	627,393
Purchased Professional - Ed Svcs	383,858	506,272	609,652	556,900	698,705
Supplies and Materials	-	2,324	5,642	-	7,000
	<u>642,175</u>	<u>791,468</u>	<u>1,002,771</u>	<u>1,041,387</u>	<u>1,333,098</u>

Extraordinary services (11-000-217-XXX) is used to record the costs of services other than related services provided to students as a result of an IEP, which are unique to individual students, such as one-to-one aides.

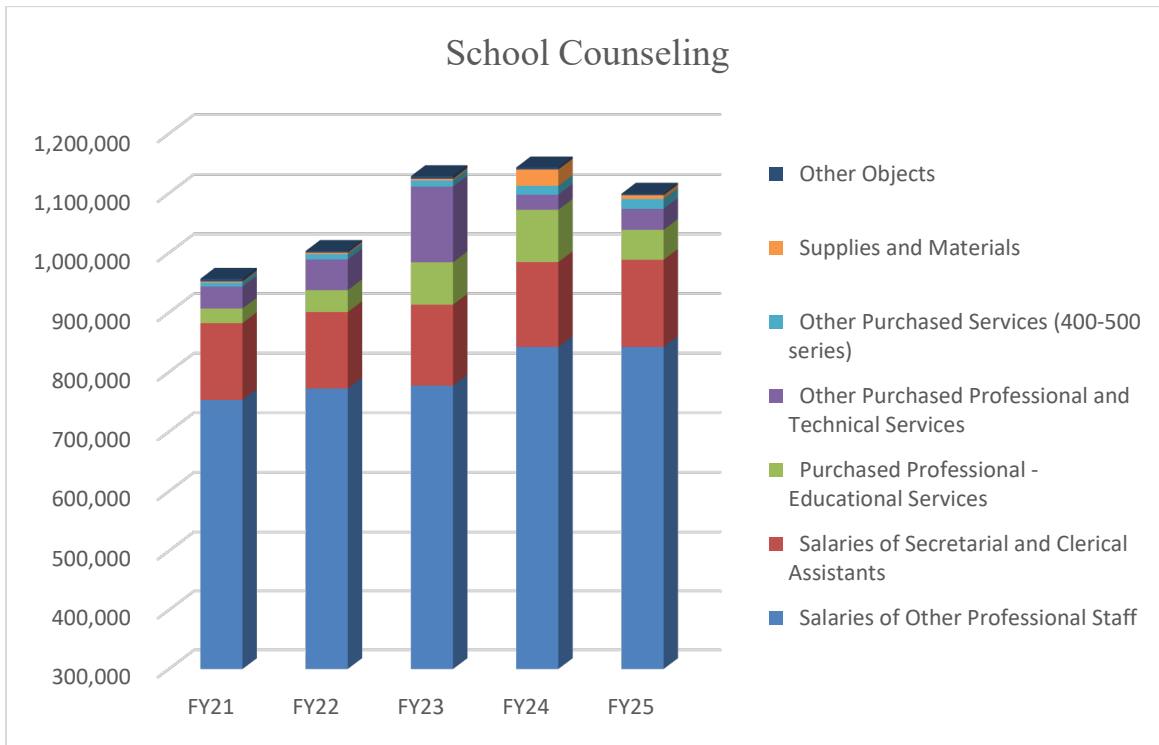


## 2024-2025 District Budget

### School Counseling Services (11-000-218-xxx)

	Actual			Revised	Proposed
	FY21	FY22	FY23	FY24	FY25
Salaries of Other Professional Staff	753,246	772,477	777,362	842,355	842,248
Salaries of Secretarial and Clerical Assistants	128,987	128,413	135,922	142,353	146,298
Purchased Professional - Educational Services	24,673	36,698	71,184	87,780	50,400
Other Purchased Professional and Technical Services	36,793	51,544	127,108	25,350	35,140
Other Purchased Services (400-500 series)	6,640	9,025	10,092	14,830	16,641
Supplies and Materials	1,799	2,384	2,893	27,467	6,200
Other Objects	4,598	2,806	4,406	3,390	2,548
	<b>956,736</b>	<b>1,003,347</b>	<b>1,128,967</b>	<b>1,143,525</b>	<b>1,099,475</b>

School Counseling (11-000-218-XXX) is used to record the costs associated with counseling services and any other activities supplemental to the teaching process that are designed to assess and improve the well-being of students other than attendance, health and child study team services. Counseling services includes counseling with students and parents, consulting with other staff members on learning problems, evaluating the abilities of students, assisting students in personal and social development, providing referral assistance and working with other staff members in planning and conducting guidance programs for students. School counseling services also include student record maintenance – the compiling, maintaining and interpreting of records of individuals for such factors as physical and medical status, standardized test results, personal and social development, school performance and home background.

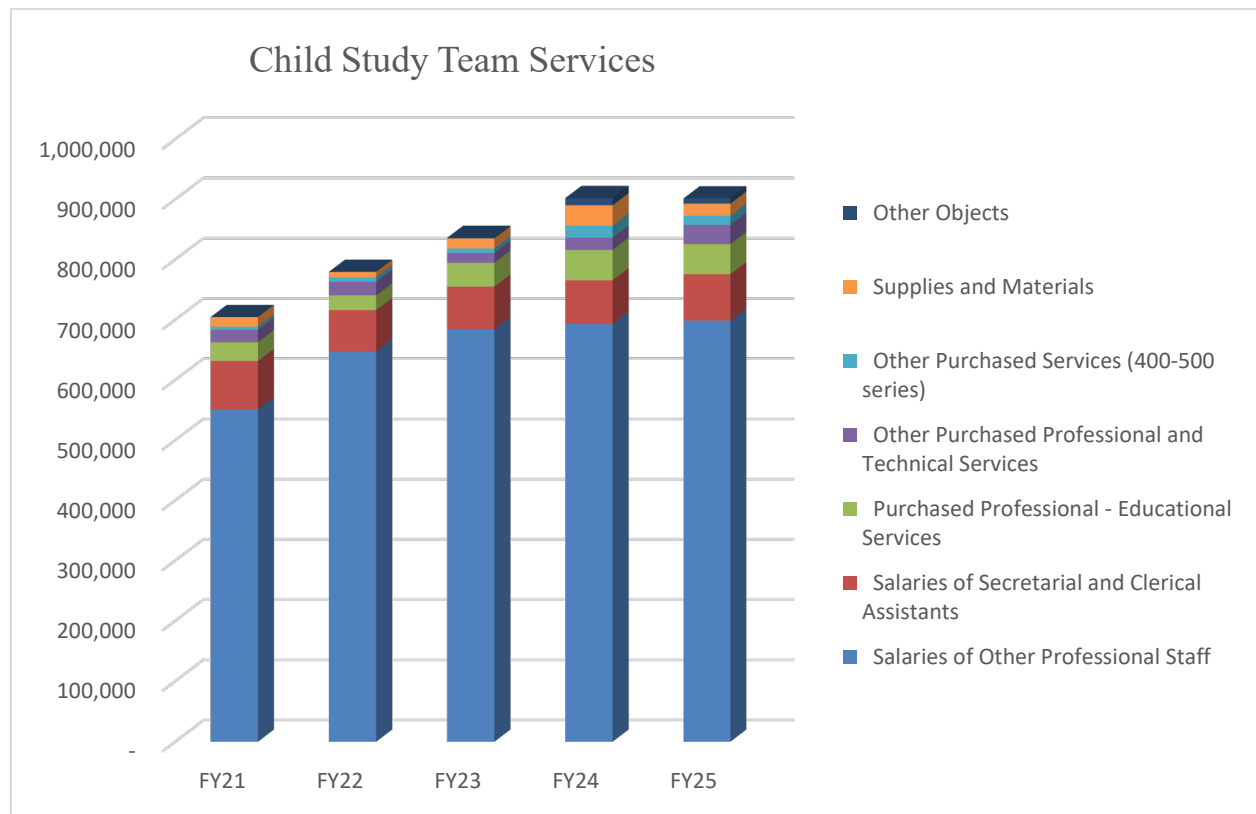


## 2024-2025 District Budget

### Child Study Teams (11-000-219-xxx)

	Actual			Revised	Proposed
	FY21	FY22	FY23	FY24	FY25
Salaries of Other Professional Staff	550,901	647,547	684,534	693,049	698,564
Salaries of Secretarial and Clerical Assistants	80,658	68,396	70,506	72,536	77,099
Purchased Professional - Educational Services	31,183	24,592	39,521	50,370	50,000
Other Purchased Professional and Technical Services	20,473	22,623	16,317	20,520	31,900
Other Purchased Services (400-500 series)	5,310	7,212	7,541	19,820	15,070
Supplies and Materials	15,902	9,132	16,728	33,850	20,180
Other Objects	-	-	845	12,000	8,750
	<u>704,427</u>	<u>779,502</u>	<u>835,992</u>	<u>902,145</u>	<u>901,563</u>

Child Study Team services (11-000-219-XXX) is used to record the costs for services provided by child study team members, including psychologists, social workers, learning consultants, and other services relating to the classification of students and development of IEPs (Individualized educational plans). Child study team members may provide both support services in the development of the I.E.P. and the actual services for the implementation of the I.E.P.s.

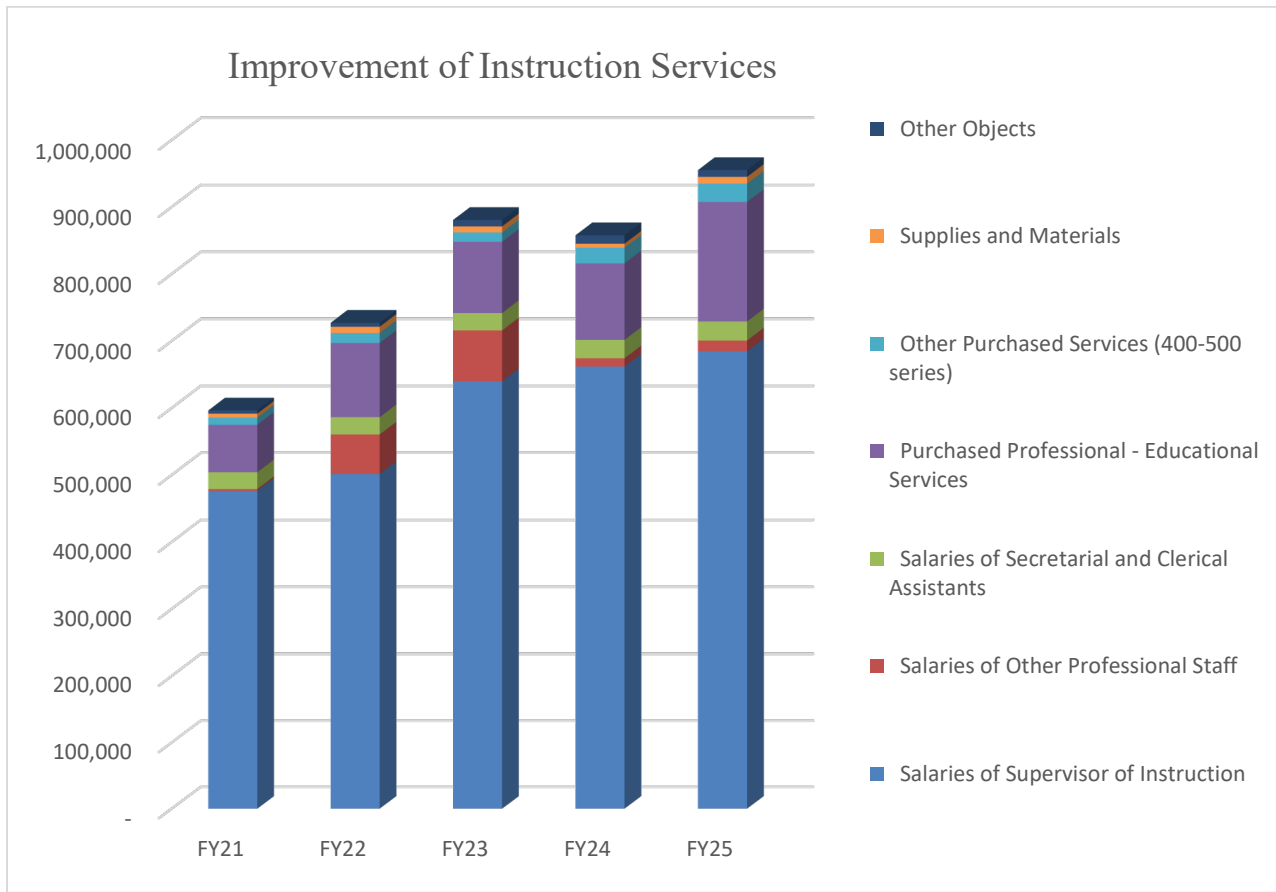


## 2024-2025 District Budget

### Improvement of Instructional Services (11-000-221-xxx)

	Actual			Revised	Proposed
	FY21	FY22	FY23	FY24	FY25
Salaries of Supervisor of Instruction	476,295	501,549	639,820	661,880	684,690
Salaries of Other Professional Staff	2,775	58,967	75,988	12,349	16,036
Salaries of Secretarial and Clerical Assistants	25,074	25,826	25,999	27,540	28,500
Unused Vacation Payment to Terminated/Retired Staff	-	8,278	-	-	-
Purchased Professional - Educational Services	70,824	110,692	106,428	114,100	178,440
Other Purchased Services (400-500 series)	10,746	14,986	13,807	23,425	27,300
Supplies and Materials	5,913	9,326	9,073	6,000	10,100
Other Objects	4,760	5,915	9,614	12,600	10,100
	596,387	735,539	880,729	857,894	955,166

Improvement of Instruction services (11-000-221-XXX) is used to record the costs associated with assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include supervision of instruction services, curriculum development, techniques of instruction, and child development and understanding.

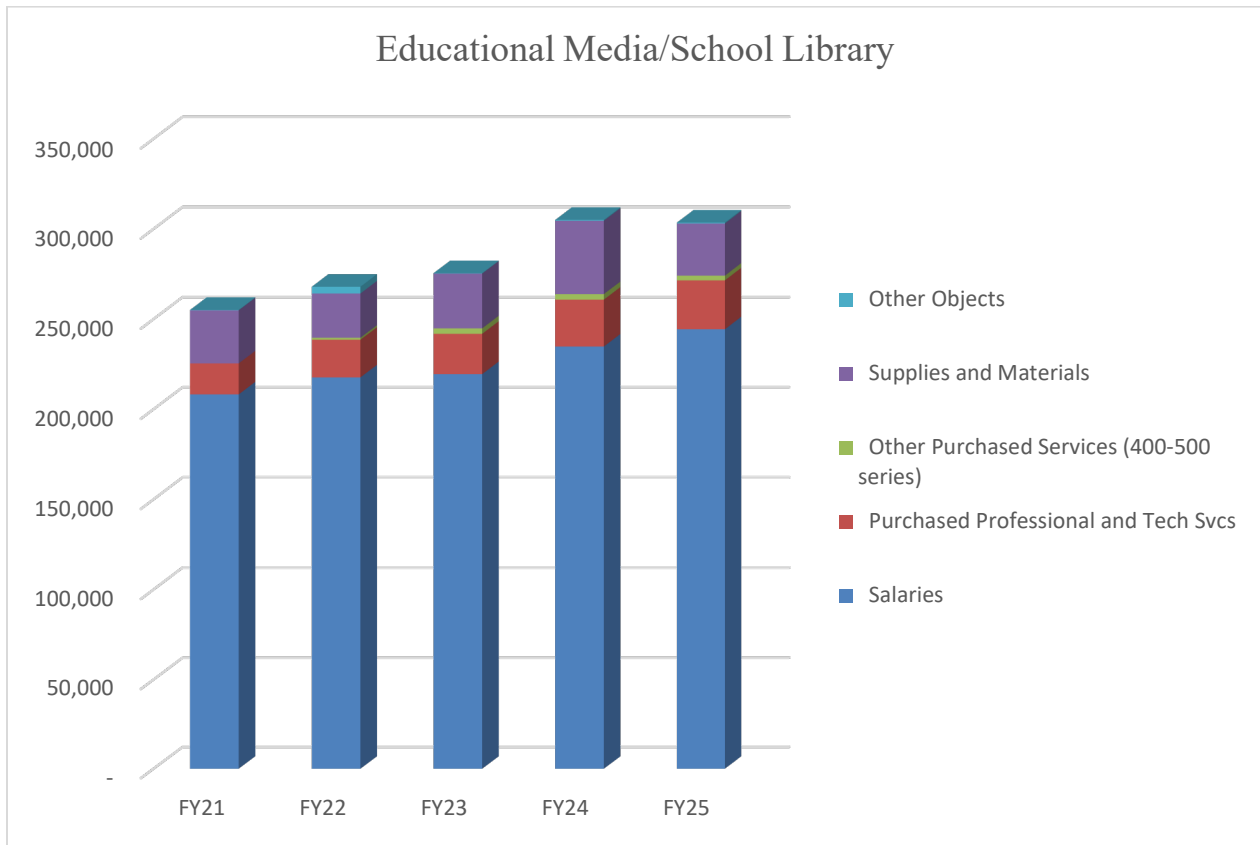


## 2024-2025 District Budget

### Educational Media/Library Services (11-000-222-xxx)

	Actual			Revised	Proposed
	FY21	FY22	FY23	FY24	FY25
Salaries	208,232	217,668	219,469	234,793	244,358
Purchased Professional and Tech Svcs	17,195	20,864	22,376	26,011	27,139
Other Purchased Services (400-500 series)	-	1,132	3,008	3,061	2,593
Supplies and Materials	29,473	24,554	30,390	40,700	28,950
Other Objects	195	3,731	195	450	500
	<b>255,095</b>	<b>267,949</b>	<b>275,438</b>	<b>305,015</b>	<b>303,540</b>

Educational Media services/School Library (11-000-222-XXX) is used to record activities concerned with directing, managing, and supervising educational media service. Educational media services include school library services, audiovisual services, educational television services, and computer assisted instruction services. Educational media is inclusive of all devices, content materials, methods, or experiences used in supporting the teaching and learning process.

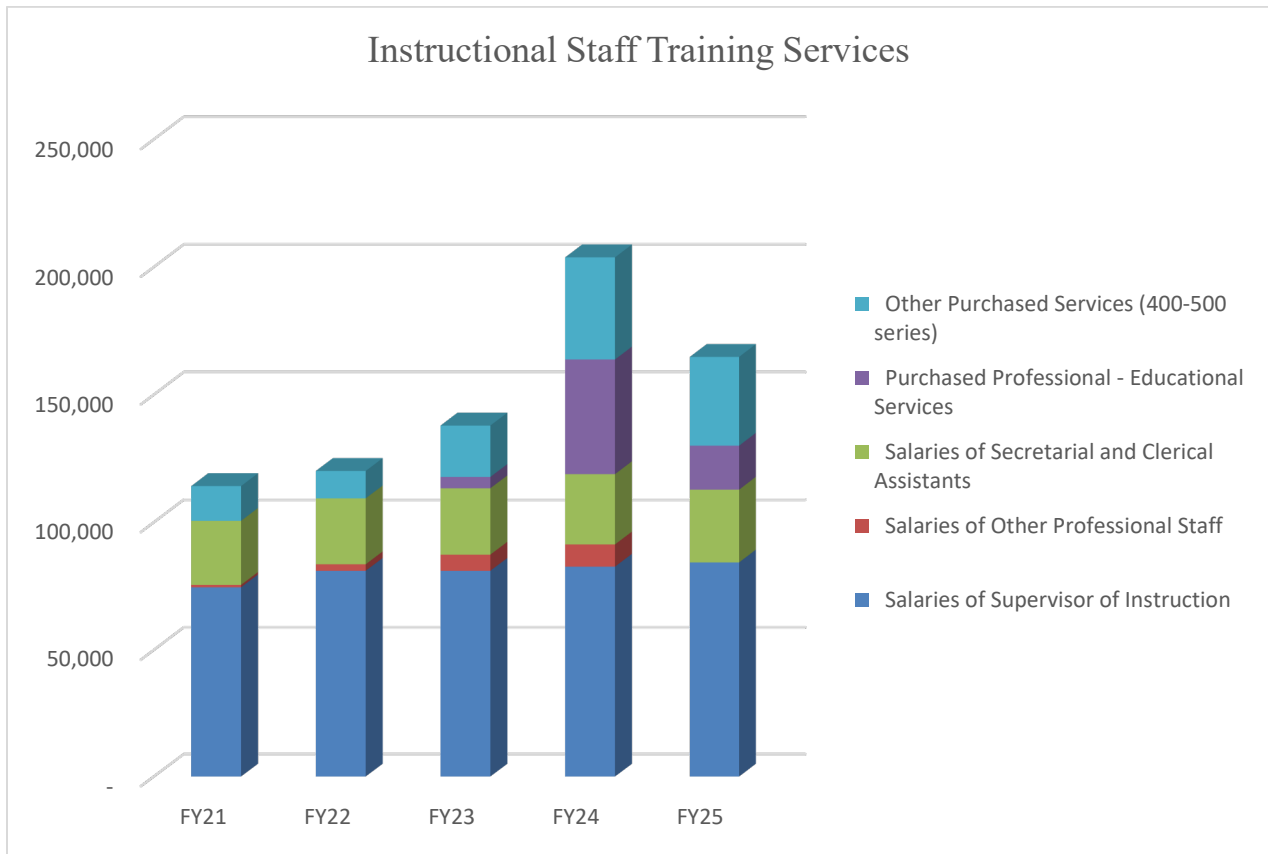


## 2024-2025 District Budget

### Instructional Staff Training Services (11-000-223-xxx)

	Actual			Revised	Proposed
	FY21	FY22	FY23	FY24	FY25
Salaries of Supervisor of Instruction	74,530	81,000	81,000	82,620	84,280
Salaries of Other Professional Staff	962	2,547	6,331	8,708	-
Salaries of Secretarial and Clerical Assistants	25,074	25,826	25,999	27,540	28,500
Purchased Professional - Educational Services	-	-	4,439	44,919	17,225
Other Purchased Services (400-500 series)	13,615	10,733	20,116	39,991	34,775
	114,181	120,106	137,885	203,778	164,780

Instructional Staff Training services (11-000-223-XXX) is used to record the activities that contribute to the professional or occupational growth and competence of members of the instructional staff during their time of service to the school system. Professional development costs are defined as those costs that represent reimbursement to teaching staff for attendance at out-of-district workshops and the costs of professional development activities for teachers that the district itself sponsors. The reimbursed development costs include registration reimbursement, travel costs, overnight accommodations, and meals.

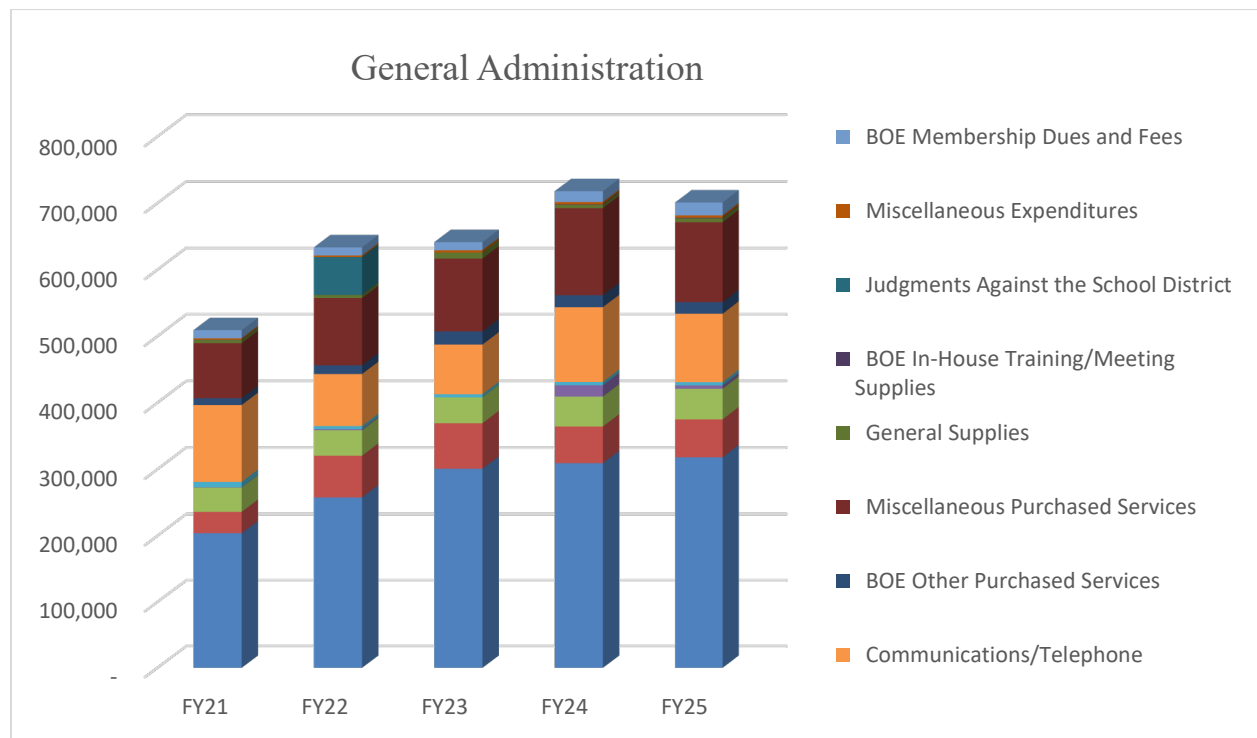


## 2024-2025 District Budget

### General Administration (11-000-230-xxx)

	Actual			Revised	Proposed
	FY21	FY22	FY23	FY24	FY25
Salaries	203,961	257,694	300,754	309,261	318,000
Legal Services	32,004	62,740	68,495	55,000	57,000
Audit Fees	36,524	38,346	38,846	45,000	46,000
Architectural/Engineering Services	450	1,500	-	17,000	5,000
Purchased Technical Services	8,130	4,685	4,735	5,000	5,000
Communications/Telephone	115,463	78,162	74,611	112,367	102,790
BOE Other Purchased Services	10,260	13,144	19,790	18,050	17,500
Miscellaneous Purchased Services	82,852	101,108	109,401	130,750	120,000
General Supplies	4,750	4,672	8,960	5,000	6,000
BOE In-House Training/Meeting Supplies	410	115	65	750	750
Judgments Against the School District	-	56,727	-	-	-
Miscellaneous Expenditures	2,093	2,442	3,539	3,500	3,500
BOE Membership Dues and Fees	12,190	12,190	12,190	16,250	19,435
	<b>509,087</b>	<b>633,525</b>	<b>641,386</b>	<b>717,928</b>	<b>700,975</b>

General Administration (11-000-230-XXX) is used to record the costs associated with establishing and administering policy for operating the district. These include Board of Education (BOE) and executive administration services (Superintendent.)



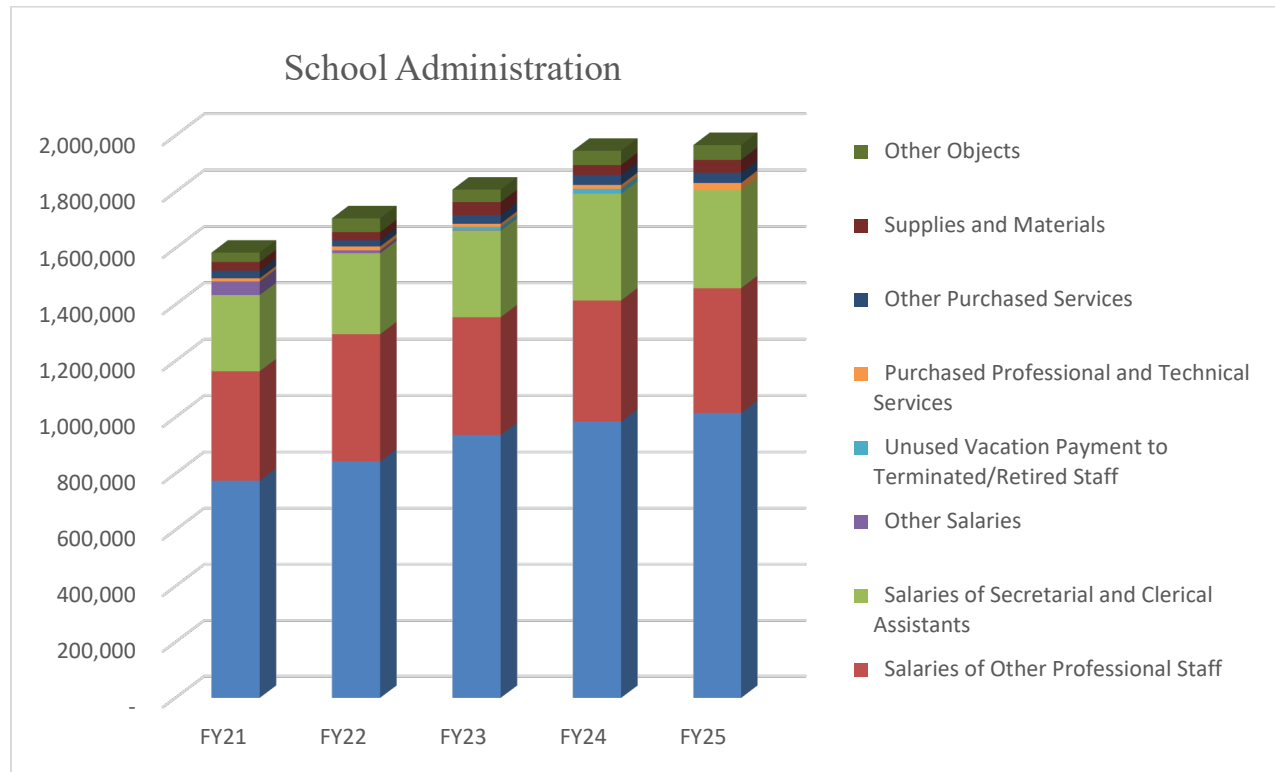


## 2024-2025 District Budget

### School Administration (11-000-240-xxx)

	Actual			Revised	Proposed
	FY21	FY22	FY23	FY24	FY25
Salaries of Principals/Assistant Principals	774,860	843,315	937,259	984,805	1,015,690
Salaries of Other Professional Staff	388,436	451,645	417,874	429,860	442,450
Salaries of Secretarial and Clerical Assistants	270,547	287,705	307,899	379,245	348,127
Other Salaries	48,396	9,820	2,252	-	-
Unused Vacation Payment to Terminated/Retired Staff	-	-	11,098	16,865	-
Purchased Professional and Technical Services	10,971	13,896	10,638	13,926	25,800
Other Purchased Services	27,204	22,092	31,381	35,721	35,855
Supplies and Materials	30,881	28,792	45,467	35,040	45,950
Other Objects	33,218	49,099	44,382	50,649	52,650
	<u>1,584,513</u>	<u>1,706,364</u>	<u>1,808,250</u>	<u>1,946,111</u>	<u>1,966,522</u>

School Administration (11-000-240-XXX) is used to record the costs associated with the overall administrative responsibility for a particular school. It includes the activities performed by the Principal, Assistant Principals, and other assistants while they supervise the operation of the school, evaluate staff members, supervise and maintain the records of the school, and coordinate school instructional activities with those of the district. Also included here are the activities of department directors or supervisors such as school counseling, athletics, and special services. Graduation expenses are also recorded in this function.

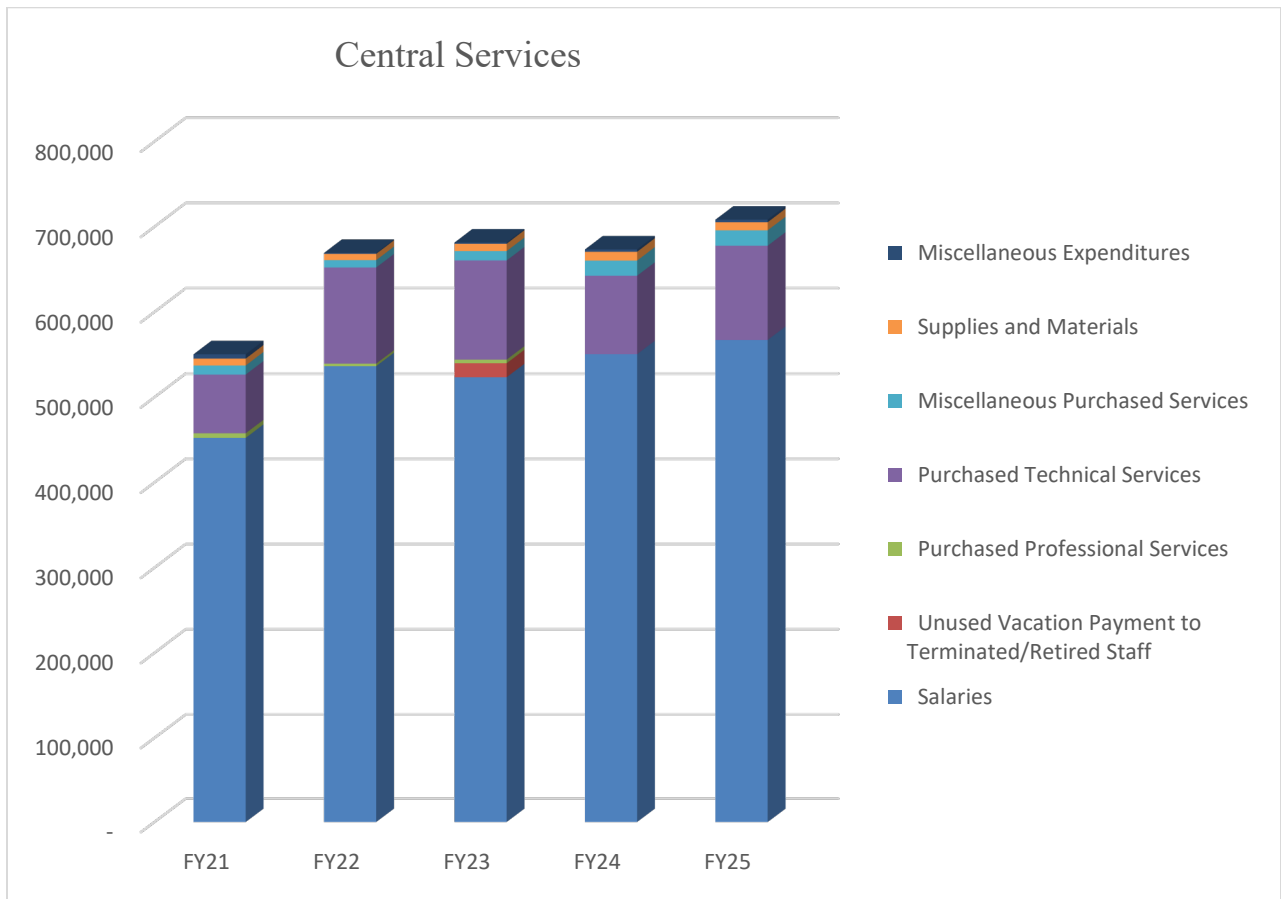


## 2024-2025 District Budget

### Central Services (11-000-251-xxx)

	Actual			Revised	Proposed
	FY21	FY22	FY23	FY24	FY25
Salaries	452,310	536,404	523,437	550,450	567,155
Unused Vacation Payment to Terminated/Retired Staff	-	-	16,417	-	-
Purchased Professional Services	5,350	3,000	4,250	-	-
Purchased Technical Services	68,920	112,788	116,355	92,090	110,598
Miscellaneous Purchased Services	10,659	8,659	10,976	17,770	18,070
Supplies and Materials	8,053	7,296	8,598	10,345	9,500
Miscellaneous Expenditures	5,065	1,114	1,417	2,705	2,950
	550,357	669,261	681,450	673,360	708,273

Central services (11-000-251-XXX) is used to record the business function and costs that support other administrative and instructional functions. The business function includes fiscal services, human resources, and purchasing. The salary for the chief business official and related expenditures are also included here.

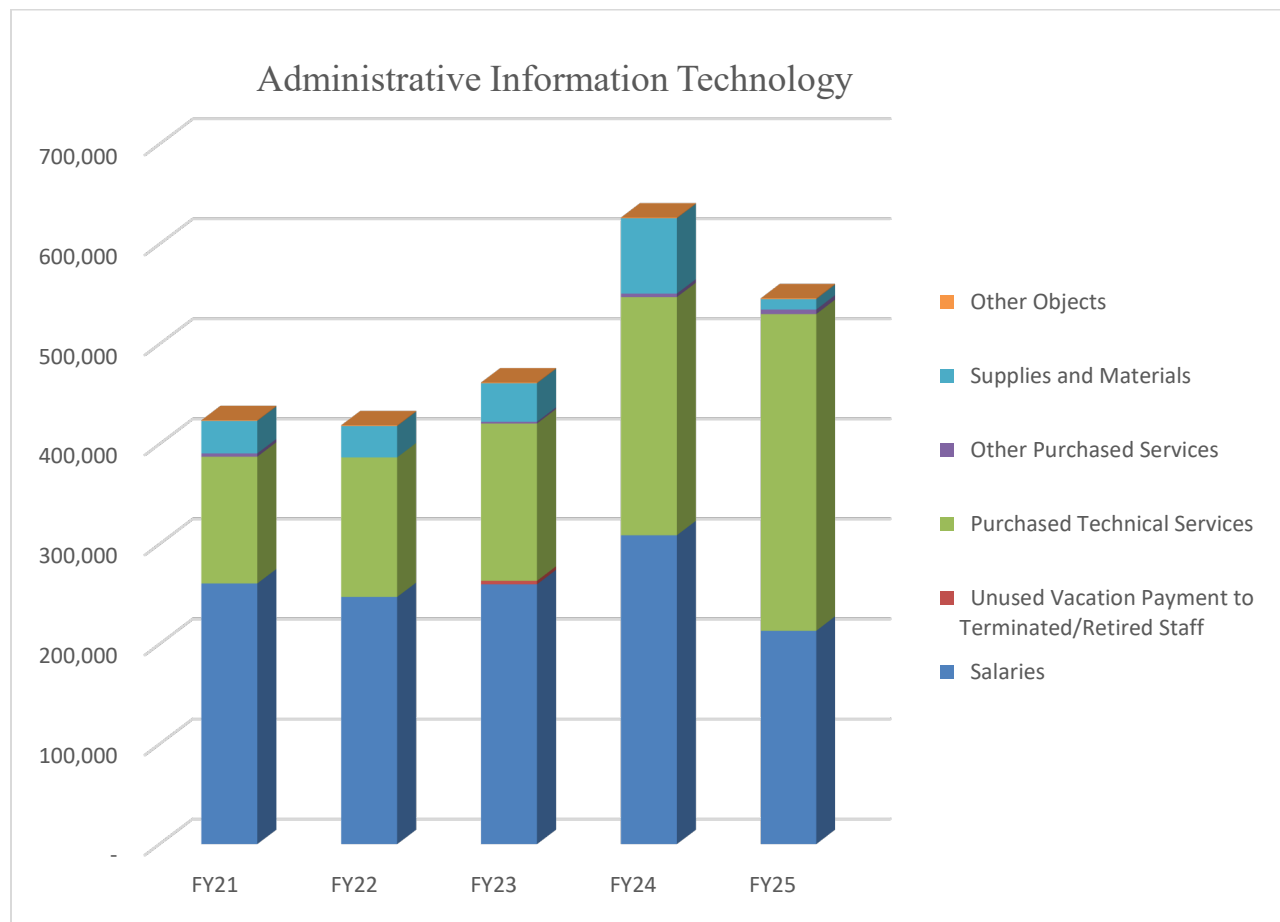


## 2024-2025 District Budget

### Administrative Information Technology (11-000-252-xxx)

	Actual			Revised	Proposed
	FY21	FY22	FY23	FY24	FY25
Salaries	260,655	247,189	259,829	308,875	213,310
Unused Vacation Payment to Terminated/Retired Staff	-	-	3,536	-	-
Purchased Technical Services	126,795	139,545	157,273	238,150	316,751
Other Purchased Services	3,300	-	1,765	3,545	4,500
Supplies and Materials	32,470	31,391	38,499	75,300	10,500
Other Objects	695	695	695	695	800
	423,915	418,820	461,597	626,565	545,861

Administrative Information Technology (11-000-252-XXX) is used to record activities that support the school district’s information technology systems, including maintaining and supporting administrative networks and information systems, and processing data for administrative and managerial purposes. These activities include costs associated with the supervision of technology personnel, systems planning and analysis, systems application development, systems operation, network support services, and hardware and software maintenance and support.

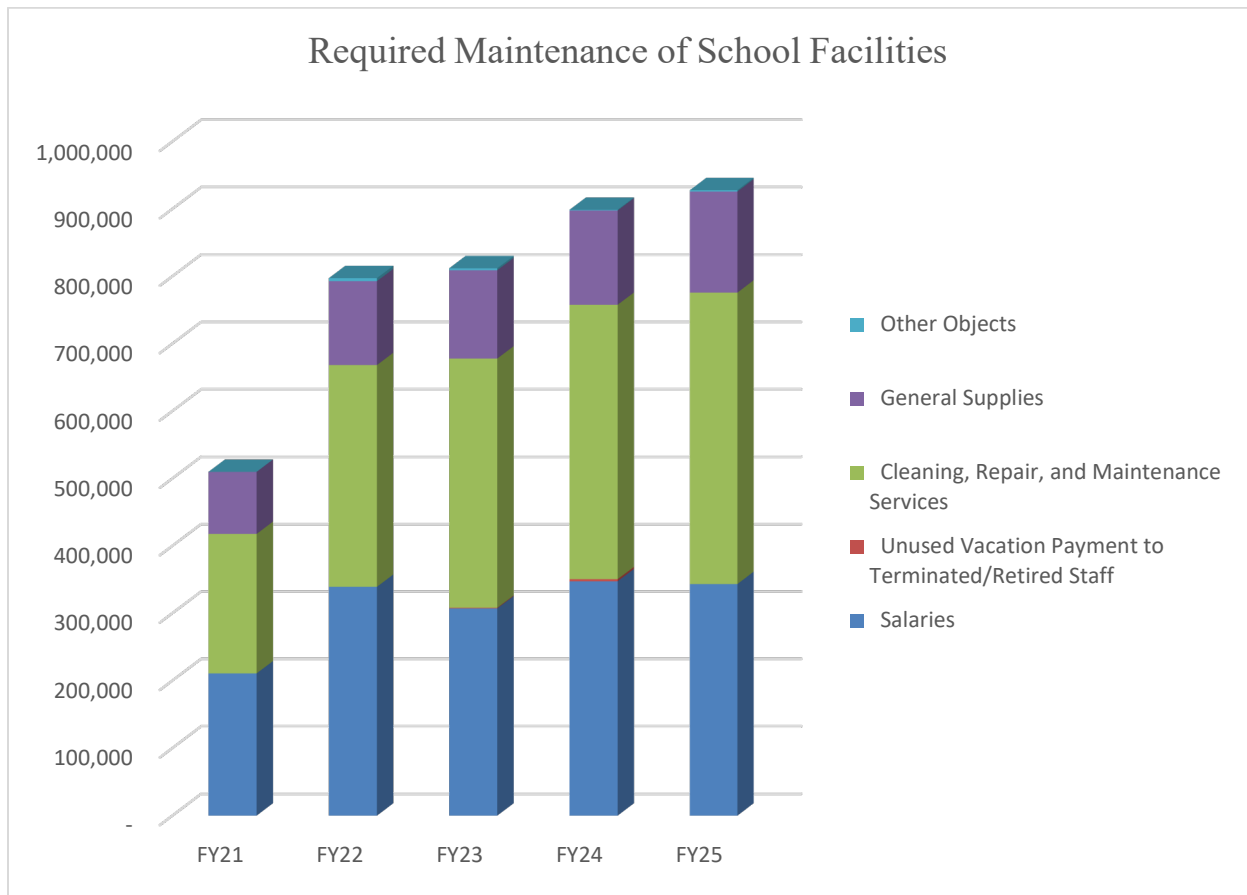


## 2024-2025 District Budget

### Required Maintenance of School Facilities (11-000-261-xxx)

	Actual			Revised	Proposed
	FY21	FY22	FY23	FY24	FY25
Salaries	210,681	339,196	307,106	347,356	343,260
Unused Vacation Payment to Terminated/Retired Staff	-	-	921	3,110	-
Cleaning, Repair, and Maintenance Services	206,954	329,004	369,831	407,155	432,475
General Supplies	92,130	124,552	131,114	140,000	150,000
Other Objects	-	4,437	2,861	1,000	2,000
	<u>509,765</u>	<u>797,189</u>	<u>811,833</u>	<u>898,621</u>	<u>927,735</u>

Required Maintenance for School Facilities (11-000-261-XXX) is used to report the detailed appropriations for required maintenance of our district facilities and building systems. Required maintenance is defined as expenditures for specific maintenance activities required for system warranty purposes that are approved for repairs and replacements to keep a school facility open and safe for use or in its original condition. Maintenance services include inspection, adjustment, lubrication, and cleaning of buildings and fixtures; replacement of parts; and other actions to assure continuing service and to prevent failures.

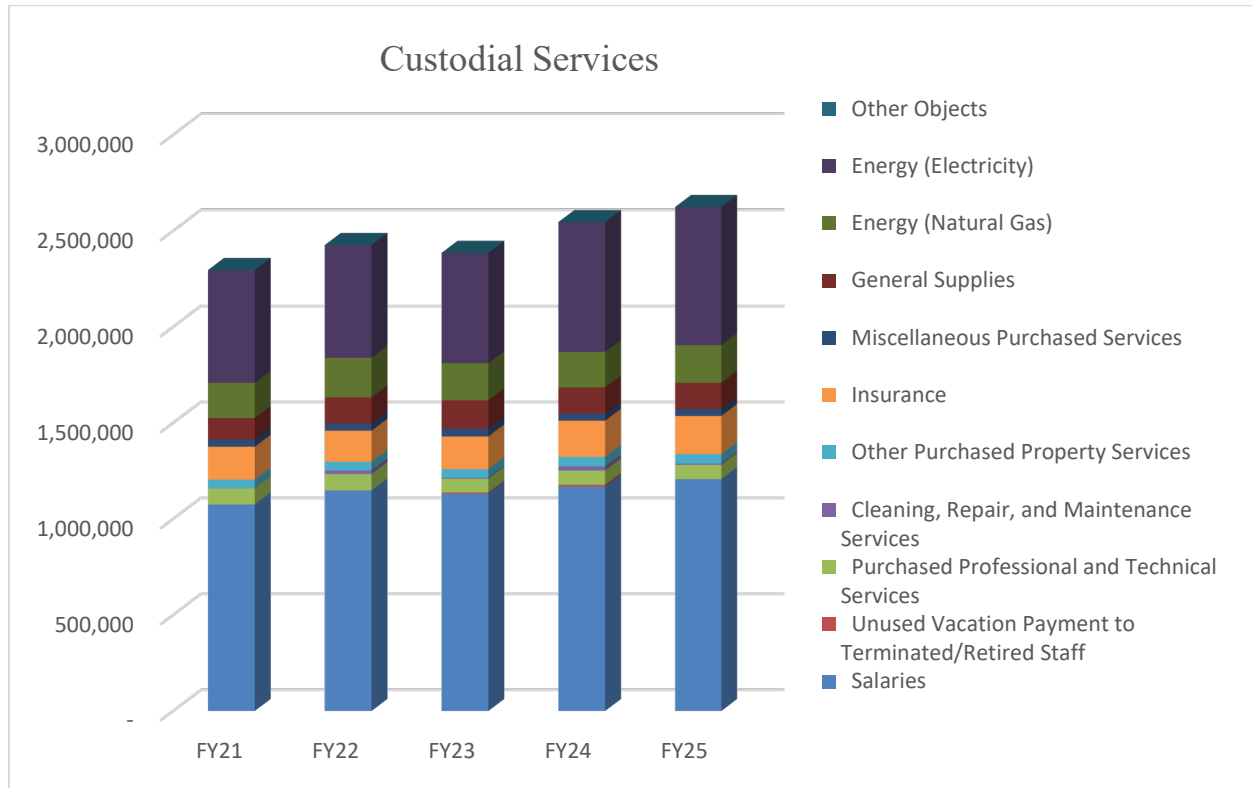


## 2024-2025 District Budget

### Custodial Services (11-000-262-xxx)

	Actual			Revised	Proposed
	FY21	FY22	FY23	FY24	FY25
Salaries	1,075,248	1,148,441	1,131,503	1,168,634	1,207,126
Unused Vacation Payment to Terminated/Retired Staff	-	-	6,319	9,105	-
Purchased Professional and Technical Services	84,061	85,430	71,253	74,500	74,500
Cleaning, Repair, and Maintenance Services	942	18,082	4,612	20,921	6,500
Other Purchased Property Services	44,198	45,880	45,396	50,000	49,500
Insurance	171,343	161,378	170,381	188,500	198,500
Miscellaneous Purchased Services	36,694	37,505	39,316	36,179	35,284
General Supplies	113,198	136,222	148,510	136,725	137,161
Energy (Natural Gas)	182,662	205,425	193,484	185,000	196,100
Energy (Electricity)	587,410	587,204	574,672	676,008	720,000
Other Objects	393	606	-	-	-
	<b>2,296,149</b>	<b>2,426,173</b>	<b>2,385,446</b>	<b>2,545,572</b>	<b>2,624,671</b>

Custodial services (11-000-262-XXX) is used to record expenditures for the daily upkeep of the facilities that would not otherwise be required to maintain its original condition over its useful life. This includes custodial services, cleaning of a school facility, and the cleaning or repair of moveable furnishings and equipment.

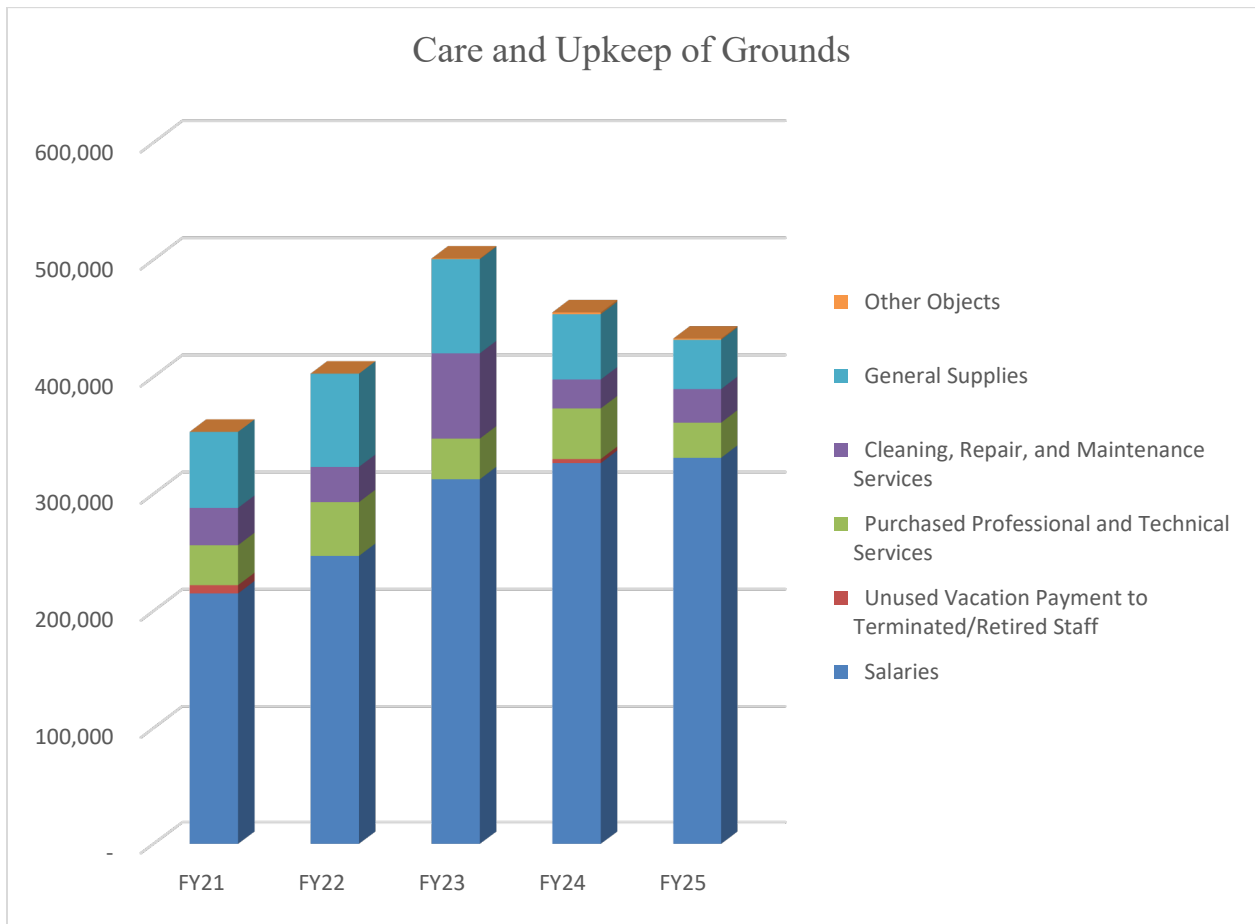


## 2024-2025 District Budget

### Care and Upkeep of Grounds (11-000-263-xxx)

	Actual			Revised	Proposed
	FY21	FY22	FY23	FY24	FY25
Salaries	215,019	247,068	312,531	326,362	330,860
Unused Vacation Payment to Terminated/Retired Staff	7,074	-	-	3,420	-
Purchased Professional and Technical Services	34,107	45,917	34,720	43,227	30,000
Cleaning, Repair, and Maintenance Services	31,864	30,085	72,844	24,700	28,700
General Supplies	64,957	79,638	80,435	55,810	42,100
Other Objects	-	-	473	1,500	1,000
	<b>353,021</b>	<b>402,708</b>	<b>501,003</b>	<b>455,019</b>	<b>432,660</b>

Care and Upkeep of Grounds (11-000-263-XXX) is used to record the activities of maintaining and improving the land, but not the buildings. These include snow removal, landscaping, and athletic field preparation and maintenance.

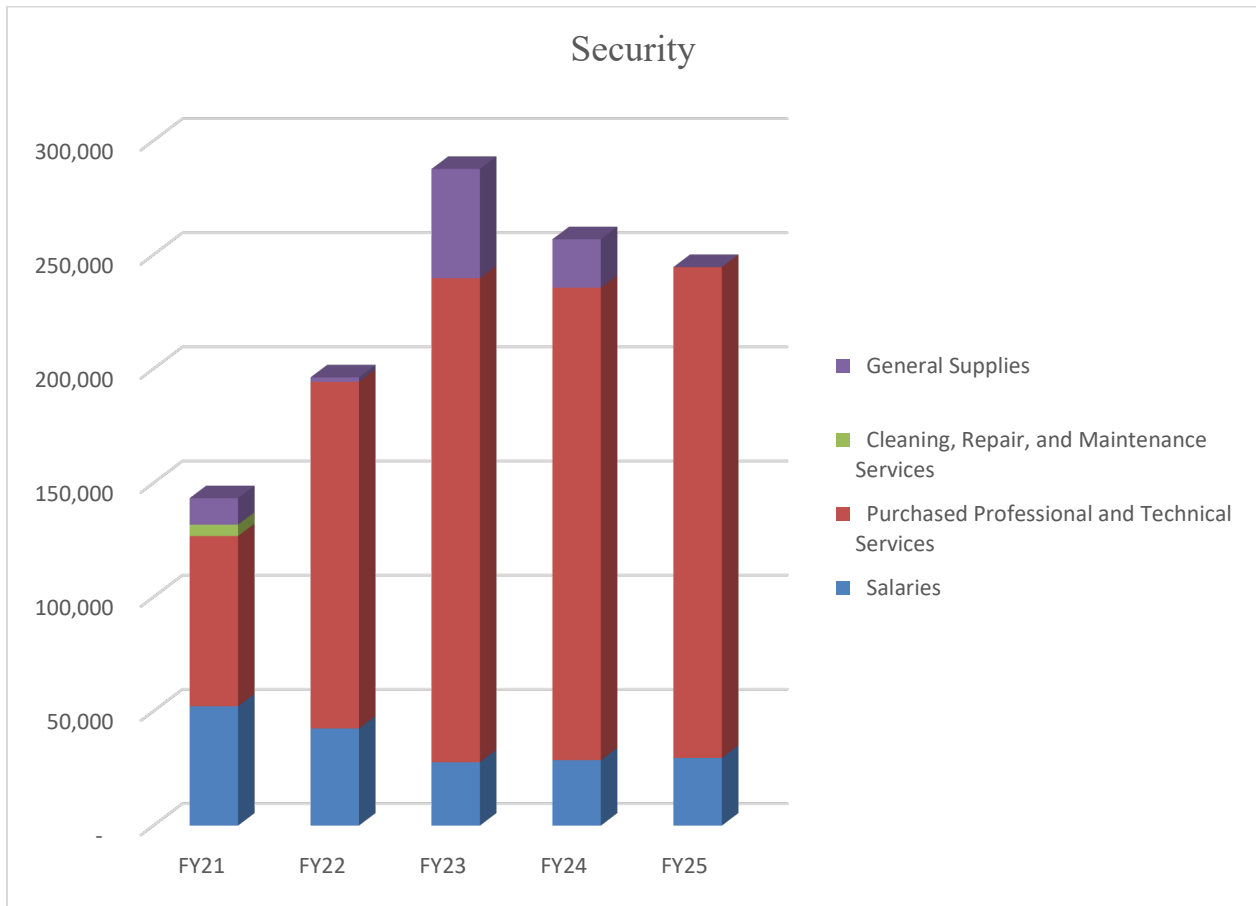


## 2024-2025 District Budget

### Security (11-000-266-xxx)

	Actual			Revised	Proposed
	FY21	FY22	FY23	FY24	FY25
Salaries	52,160	42,435	27,688	28,590	29,590
Purchased Professional and Technical Services	74,585	151,891	212,032	207,000	215,000
Cleaning, Repair, and Maintenance Services	5,000	-	-	-	-
General Supplies	11,597	1,951	47,875	21,210	-
	143,342	196,277	287,595	256,800	244,590

Security (11-000-266-XXX) is used to record activities that maintain a secure environment for students and staff, whether in transit to or from school, on campus, or participating in school-sponsored events. These include costs associated with the installation of security monitoring devices (e.g., cameras), security personnel, purchase of security vehicles and communication equipment, and related costs.

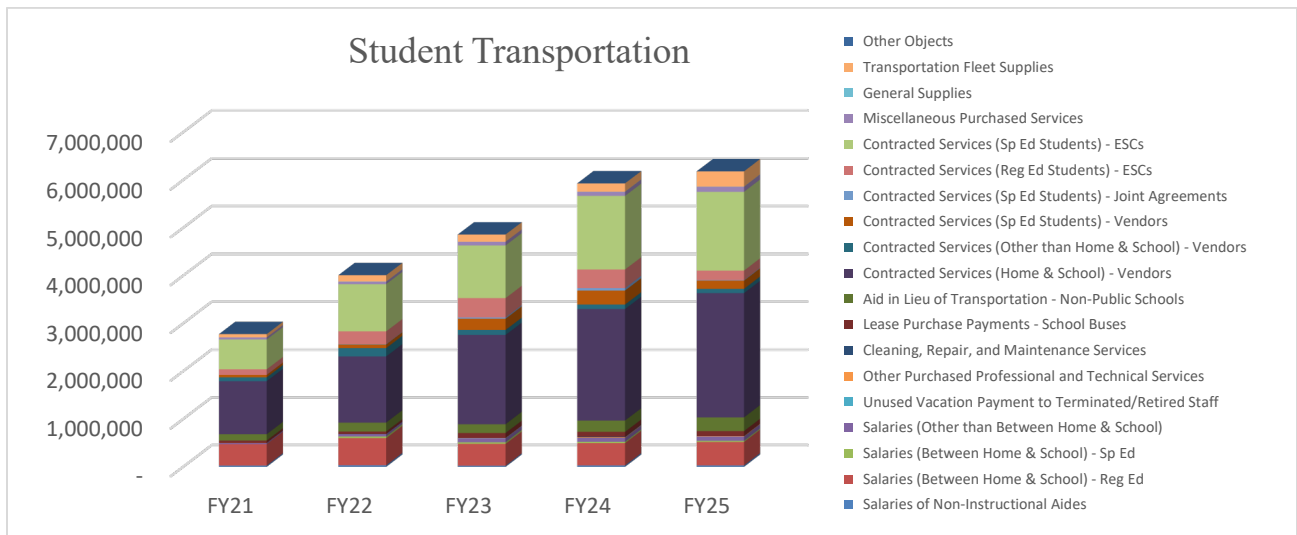


## 2024-2025 District Budget

### Student Transportation Services (11-000-270-xxx)

	Actual			Revised	Proposed
	FY21	FY22	FY23	FY24	FY25
Salaries of Non-Instructional Aides	27,430	33,873	24,386	30,585	31,035
Salaries (Between Home & School) - Reg Ed	446,964	565,644	456,094	464,976	489,165
Salaries (Between Home & School) - Sp Ed	79	35,999	34,287	29,560	24,975
Salaries (Other than Between Home & School)	23,541	48,779	83,409	82,500	90,000
Unused Vacation Payment to Terminated/Retired Staff	-	-	3,226	-	-
Other Purchased Professional and Technical Services	1,149	458	3,599	10,625	8,125
Cleaning, Repair, and Maintenance Services	-	2,358	-	11,500	2,000
Lease Purchase Payments - School Buses	51,501	51,501	103,002	103,002	103,002
Aid in Lieu of Transportation - Non-Public Schools	131,621	186,912	183,872	235,060	285,425
Contracted Services (Home & School) - Vendors	1,110,552	1,383,765	1,868,105	2,333,635	2,600,561
Contracted Services (Other than Home & School) - Vendors	79,441	175,133	104,247	93,795	89,000
Contracted Services (Sp Ed Students) - Vendors	51,503	75,348	235,864	292,970	172,535
Contracted Services (Sp Ed Students) - Joint Agreements	-	8,691	25,647	50,500	11,700
Contracted Services (Reg Ed Students) - ESCs	116,504	265,158	404,315	389,535	197,485
Contracted Services (Sp Ed Students) - ESCs	623,650	987,440	1,100,964	1,539,580	1,648,010
Miscellaneous Purchased Services	43,421	50,042	76,656	83,970	104,570
General Supplies	522	4,992	1,548	4,000	4,000
Transportation Fleet Supplies	68,689	132,479	150,897	173,785	320,000
Other Objects	-	-	-	1,000	1,000
	<b>2,776,567</b>	<b>4,008,572</b>	<b>4,860,118</b>	<b>5,930,578</b>	<b>6,182,588</b>

Student Transportation services (11-000-270-XXX) is used to record the costs associated with conveying students between home and school, and from school to other school related activities. This function includes the supervision of student transportation services as well as vehicle servicing and maintenance. Fuel costs specific to student transportation are recorded within fleet supplies at the object level.



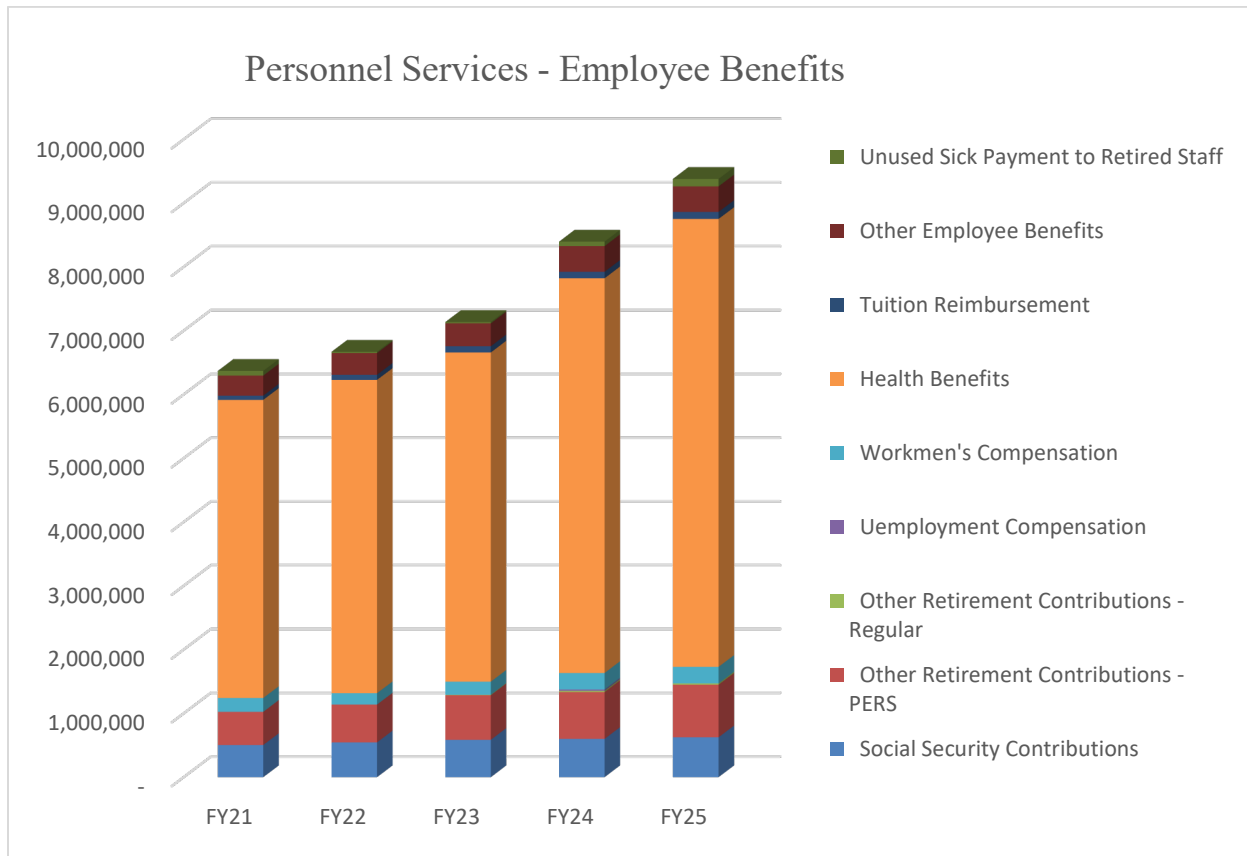


## 2024-2025 District Budget

### Personnel Services – Employee Benefits (11-000-291-2xx)

	Actual			Revised FY24	Proposed FY25
	FY21	FY22	FY23		
Social Security Contributions	504,327	545,362	585,286	600,000	625,000
Other Retirement Contributions - PERS	520,605	593,203	699,998	735,000	825,000
Other Retirement Contributions - Regular	-	-	6,536	18,000	20,000
Unemployment Compensation	-	-	-	21,259	-
Workmen's Compensation	216,856	178,411	205,821	259,500	260,000
Health Benefits	4,673,069	4,911,305	5,160,479	6,187,945	7,021,588
Tuition Reimbursement	66,498	80,703	97,805	101,300	110,000
Other Employee Benefits	314,440	340,199	359,035	403,165	401,000
Unused Sick Payment to Retired Staff	73,830	20,070	20,445	70,345	117,000
	6,369,625	6,669,253	7,135,405	8,396,514	9,379,588

Personal services – Employee Benefits (11-000-291-2xx) is used to report the employee benefits for district staff whose salaries are reported in the general fund. Employee benefits are detailed between social security contributions (employer share), pension contributions, unemployment insurance, workmen’s compensation, health insurance, tuition reimbursement, other employee benefits, and unused sick leave payments to retired staff members.

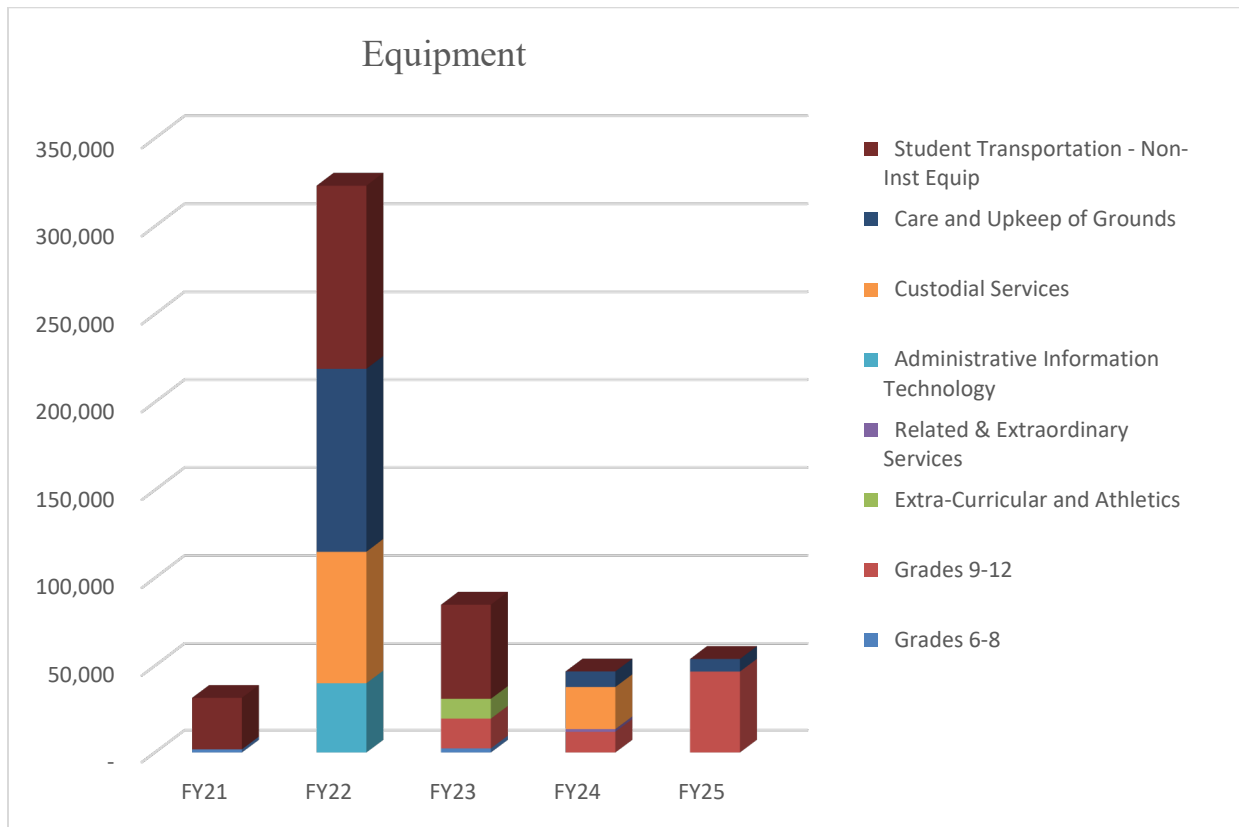


## 2024-2025 District Budget

### Capital Outlay – Equipment (12-xxx-xxx-73x)

	Actual			Revised	Proposed
	FY21	FY22	FY23	FY24	FY25
Grades 6-8	1,800	-	2,380	-	-
Grades 9-12	-	-	17,200	11,948	46,700
Extra-Curricular and Athletics	-	-	11,400	-	-
Related & Extraordinary Services	-	-	-	1,575	-
Administrative Information Technology	-	39,973	-	-	-
Custodial Services	-	74,950	-	24,250	-
Care and Upkeep of Grounds	-	104,059	-	9,025	7,260
Student Transportation - Non-Inst Equip	29,750	104,125	53,834	-	-
	<b>31,550</b>	<b>323,107</b>	<b>84,814</b>	<b>46,798</b>	<b>53,960</b>

Equipment (12-XXX-XXX-73X) items are any instrument, machine, apparatus, or set of articles (including software) which meets all of the following criteria: Retains its original shape, appearance, and character with use; does not lose its identity through fabrication or incorporation into a more complex unit; it is non-expendable, that is, if the item is damaged it is more feasible to repair the item than replace it; under normal conditions of use it can be expected to serve its purpose for at least one year. The capitalization threshold has been set at \$2,000 for financial reporting purposes.

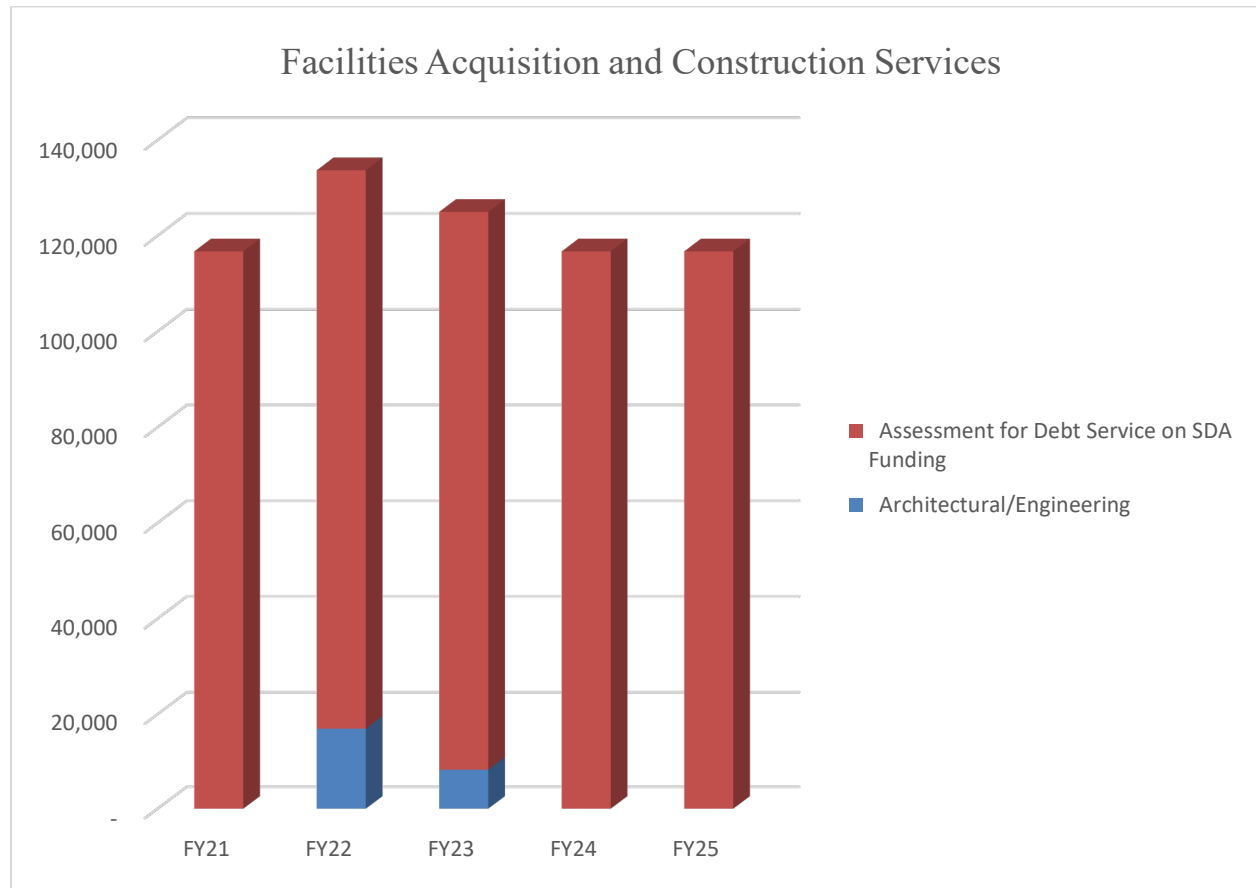


## 2024-2025 District Budget

### Capital Outlay – Facilities Acquisition and Construction Services (12-000-400-xxx)

	Actual			Revised	Proposed
	FY21	FY22	FY23	FY24	FY25
Architectural/Engineering	-	16,950	8,250	-	-
Assessment for Debt Service on SDA Funding	116,737	116,737	116,737	116,737	116,737
	<u>116,737</u>	<u>133,687</u>	<u>124,987</u>	<u>116,737</u>	<u>116,737</u>

Facilities Acquisition and Construction services (12-000-400-XXX) is used to record activities funded by current revenues concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions, and improving sites. The capital projects fund (Fund 30) accounts for major capital facility improvements where the source of revenue would be the sale of bonds, grants, or transfers from the general fund to augment the grant. Amounts withheld from state aid for assessments on School Development Authority funding are also recorded here under object code 896.



## 2024-2025 District Budget

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### Capital Outlay – Capital Reserve

	Actual			Budget	Proposed
	FY21	FY22	FY23	FY24	FY25
Beginning Balance at July 1	691,049	2,812,953	3,812,953	1,962,953	1,862,378
Increase in Capital Reserve	3,000,666	1,000,000	750,000	1,000	1,000
Capital Reserve - Transfer to Capital Projects	(878,762)	-	(2,600,000)	(101,575)	(380,000)
Ending Balance at June 30	2,812,953	3,812,953	1,962,953	1,862,378	1,483,378

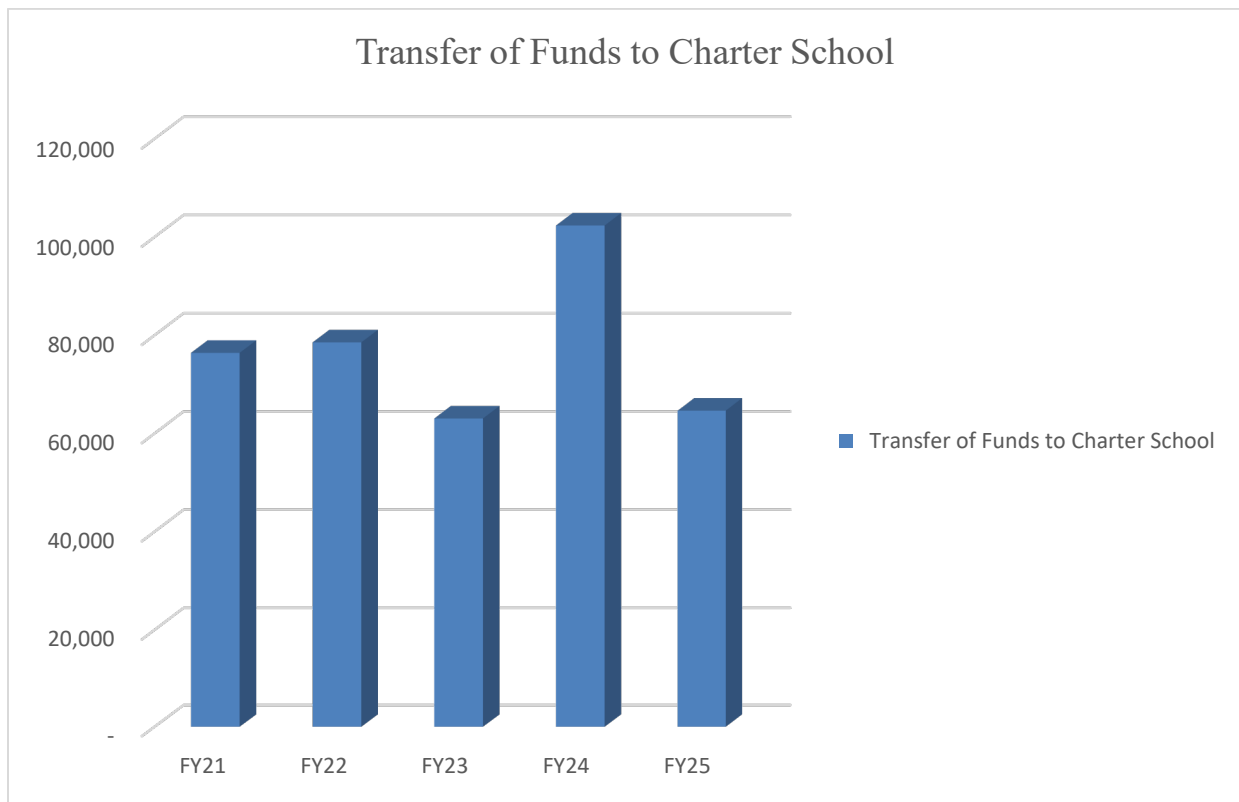
Increase in Capital Reserve (10-604) is used to record a budgeted increase in the capital reserve account to help finance the local share of the [District's Long Range Facilities Plan \(LRFP\)](#). Investment income is listed separately at the object level. Withdrawals from capital reserve to fund projects are recorded as Capital Reserve – Transfers to Capital Projects. Projects are accounted for individually within the capital projects funds (Fund 30).

## 2024-2025 District Budget

### Transfer of Funds to Charter Schools (10-000-100-56x)

	Actual			Revised	Proposed
	FY21	FY22	FY23	FY24	FY25
Transfer of Funds to Charter School	76,413	78,550	63,053	102,348	64,643
	76,413	78,550	63,053	102,348	64,643

Transfer of Funds to Charter Schools (10-000-100-56X) is used to record the estimated payment of district general fund revenues related to resident students projected to attend a charter school. The amount recorded is provided by the Department of Education and includes the projected per pupil regular education spending and special education amounts for those pupils.

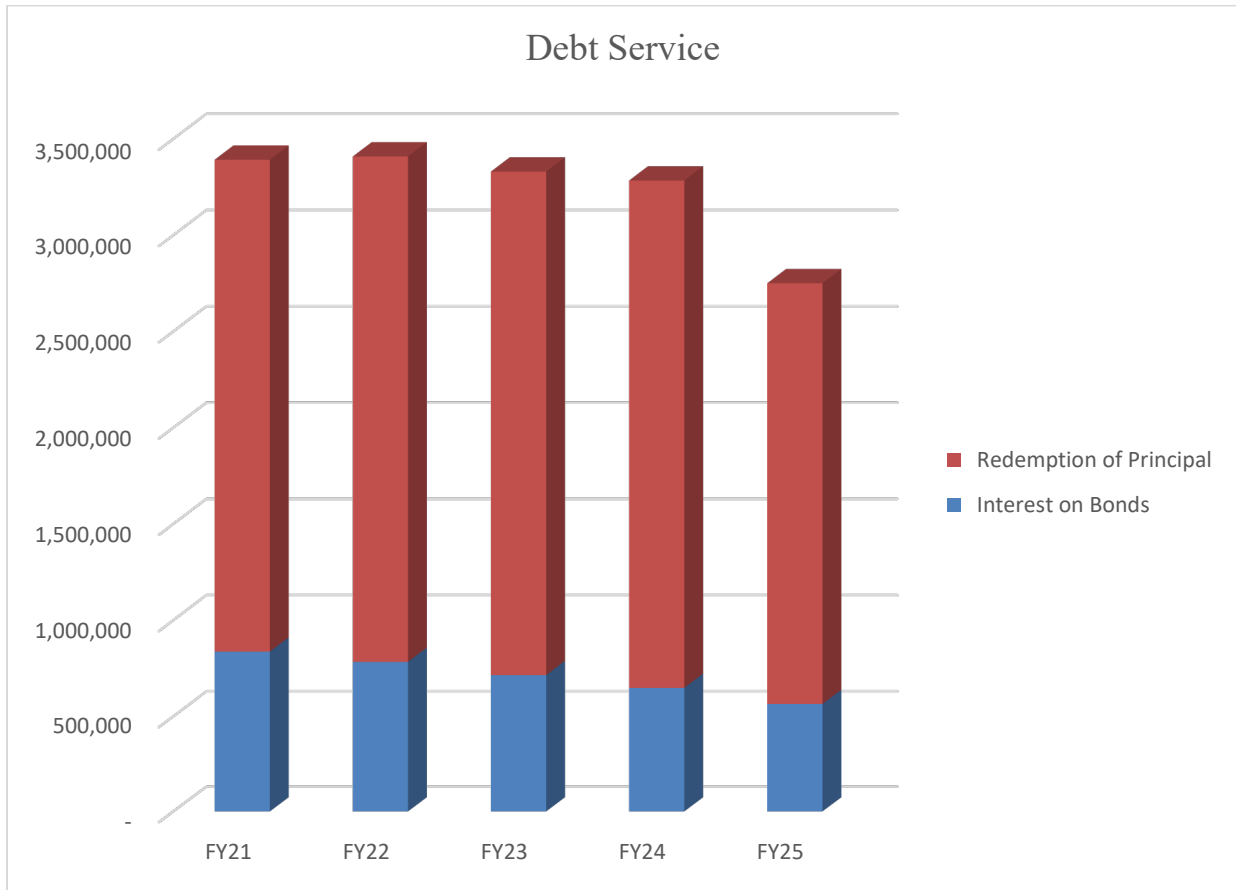


## 2024-2025 District Budget

### Debt Service Fund Appropriations – Object Level

	Actual			Revised	Proposed
	FY21	FY22	FY23	FY24	FY25
Interest on Bonds	837,183	783,917	715,458	648,885	565,250
Redemption of Principal	2,555,000	2,625,000	2,615,000	2,635,000	2,185,000
	<u>3,392,183</u>	<u>3,408,917</u>	<u>3,330,458</u>	<u>3,283,885</u>	<u>2,750,250</u>

The Debt Service Fund (40-XXX-XXX-XXX) accounts for the principal and interest payments on outstanding long-term debt. The source of revenue in this fund would be state aid, debt service tax levy, and transfers from capital projects after completion of the original purpose or transfers from general fund capital reserve.





# Informational

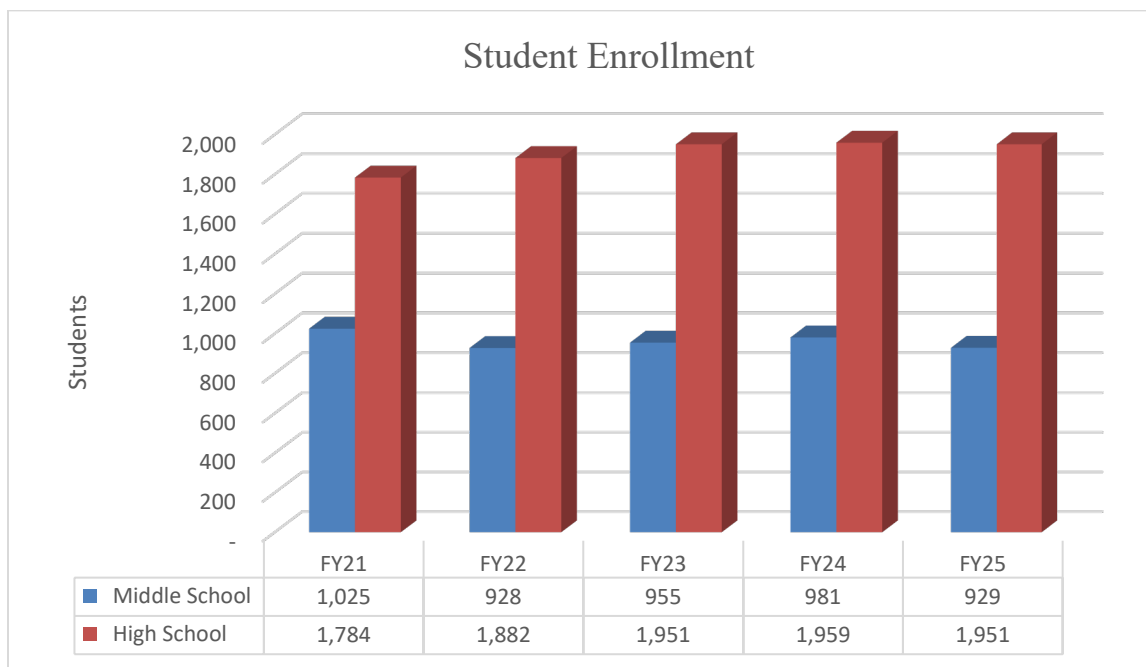
## 2024-2025 District Budget

### Enrollment

	Actual			Current	Projected
	FY21	FY22	FY23	FY24	FY25
Middle School	1,025	928	955	981	929
High School	1,784	1,882	1,951	1,959	1,951
	<b>2,809</b>	<b>2,810</b>	<b>2,906</b>	<b>2,940</b>	<b>2,880</b>

The Middle School’s enrollment is expected to decrease to 929 students for the 2024-25 school year. A decrease of 52 students. The High School is anticipating a decrease of 8 students to its 9<sup>th</sup> through 12<sup>th</sup> grade population for a total of 1,951. In total, enrollment is expected to decrease by 60 students to 2,880.

	Current FY '24	Projected FY '25	Inc./Dec From FY24
7 <sup>th</sup>	486	443	-43
8 <sup>th</sup>	495	486	-9
<b>Sub Total (MS)</b>	<b>981</b>	<b>929</b>	<b>-52</b>
9 <sup>th</sup>	459	471	+12
10 <sup>th</sup>	518	459	-59
11 <sup>th</sup>	503	518	+15
12 <sup>th</sup>	479	503	+24
<b>Sub Total (HS)</b>	<b>1959</b>	<b>1951</b>	<b>-8</b>
<b>District Total</b>	<b>2940</b>	<b>2880</b>	<b>-60</b>





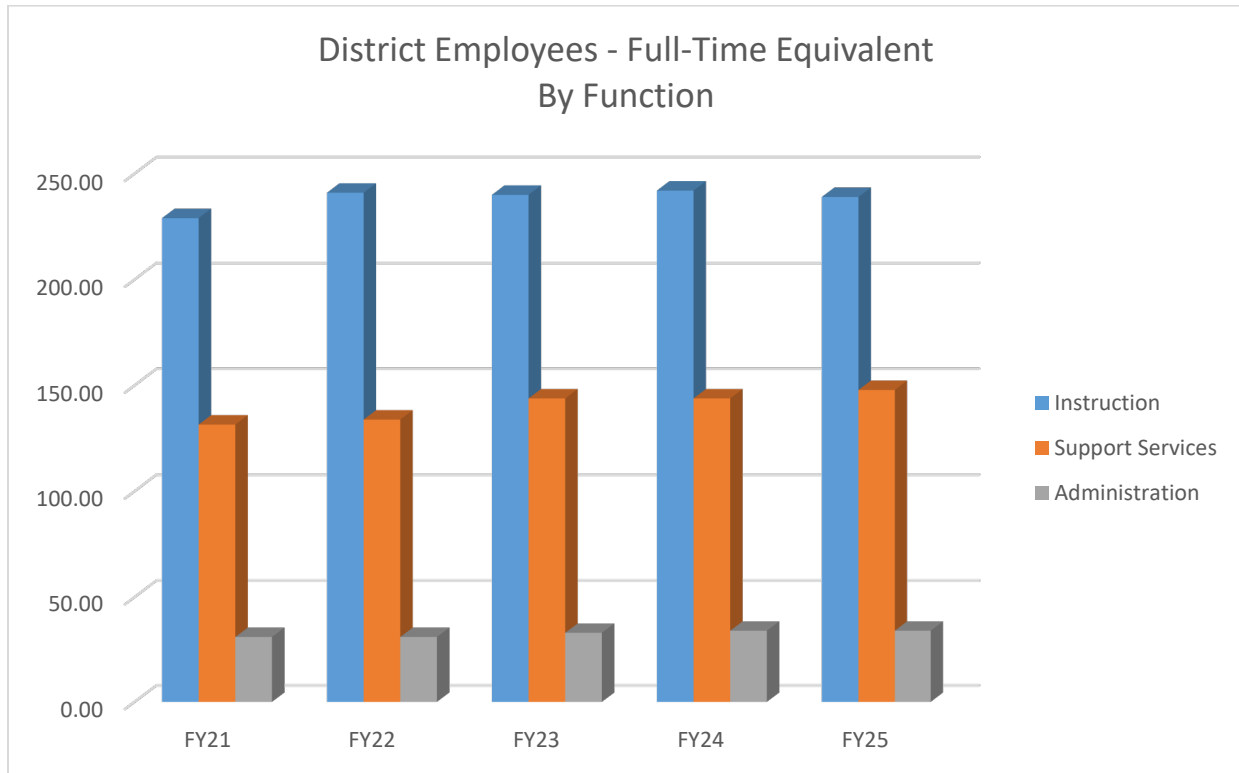
## 2024-2025 District Budget

### Staffing Levels

#### Program Level

Full Time Equivalent Positions	Actual			Current FY24	Proposed FY25
	FY21	FY22	FY23		
Instruction	229.00	241.00	240.00	242.00	239.00
Support Services	131.50	133.84	143.84	143.84	147.84
Administration	31.00	31.00	33.00	34.00	34.00
	391.50	405.84	416.84	419.84	420.84

Due to the nature of our industry, nearly 69% of the operating budget consists of employee compensation and benefits. Total employee compensation is projected at \$28,570,161 for FY25 with another \$9,379,588 for employee benefits. Compensation totals 52% of our total operating budget while employee benefits total 17%. The budget reflects an overall net increase of 1.0 FTE positions from FY24.



## 2024-2025 District Budget

### Function Level

<b>Full Time Equivalent Positions</b>	Actual			Current	Proposed
	FY21	FY22	FY23	FY24	FY25
Regular Programs - Instruction	168.00	176.00	176.00	177.00	174.00
Special Education - Instruction	59.00	63.00	59.00	60.00	60.00
Basic Skills/Remedial - Instruction	0.00	0.00	3.00	3.00	3.00
School-Sponsored Athletics	2.00	2.00	2.00	2.00	2.00
Attendance	3.00	3.00	4.00	4.00	4.00
Health Services	4.50	6.00	5.50	5.50	5.50
Speech/OT/PT/Related Services	1.00	1.00	1.00	1.00	1.00
Extraordinary Services	9.00	7.00	11.00	13.00	17.00
Guidance	13.00	14.00	14.00	14.00	14.00
Child Study Team	8.50	9.00	9.50	9.50	9.50
Improvement of Instruction Services	5.00	5.00	9.00	9.00	9.00
Educational Media Services	3.00	3.00	3.00	3.00	3.00
Instructional Staff Training Services	1.00	1.00	1.00	1.00	1.00
General Administration	2.00	2.00	3.00	3.00	3.00
School Administration	16.00	16.00	17.00	18.00	18.00
Central Services	6.00	6.00	6.00	6.00	6.00
Information Technology	7.00	7.00	7.00	7.00	7.00
Required Maintenance of School Facilities	4.64	4.02	5.02	5.02	5.02
Custodial Services	27.14	29.02	27.02	26.02	26.02
Care and Upkeep of Grounds	3.72	4.96	4.96	4.96	4.96
Security	2.00	2.00	1.00	1.00	1.00
Student Transportation Services	32.00	29.84	28.84	25.84	25.84
Food Services	14.00	15.00	19.00	21.00	21.00
	<u>391.50</u>	<u>405.84</u>	<u>416.84</u>	<u>419.84</u>	<u>420.84</u>

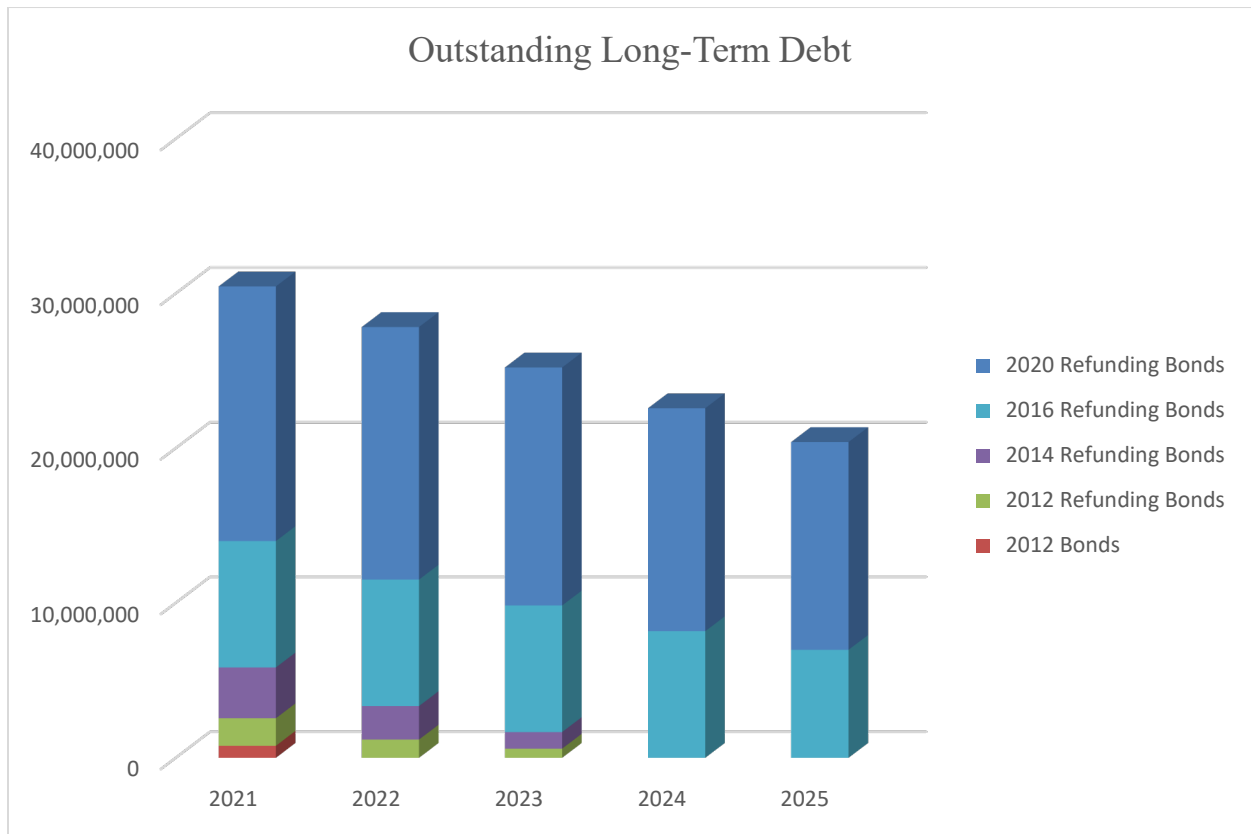
## 2024-2025 District Budget

### Long-Term Debt

#### Outstanding

As of June 30,	Actual			Revised 2024	Projected 2025
	2021	2022	2023		
2012 Bonds	775,000	-	-	-	-
2012 Refunding Bonds	1,775,000	1,175,000	590,000	-	-
2014 Refunding Bonds	3,275,000	2,160,000	1,070,000	-	-
2016 Refunding Bonds	8,170,000	8,170,000	8,170,000	8,170,000	6,965,000
2020 Refunding Bonds	16,460,000	16,325,000	15,385,000	14,410,000	13,430,000
	30,455,000	27,830,000	25,215,000	22,580,000	20,395,000

The District currently has two (2) outstanding bond issues. The majority of the outstanding balance can be attributed to the bonds issued in 2012 following the referendum passed in 2011 for additions and renovations to the existing middle and high schools. The 2012 and 2014 refunding bonds are retiring in 2024, followed by the 2016 refunding bonds that will retire in 2031. The 2020 refunding bonds will not retire until 2037.



## 2024-2025 District Budget

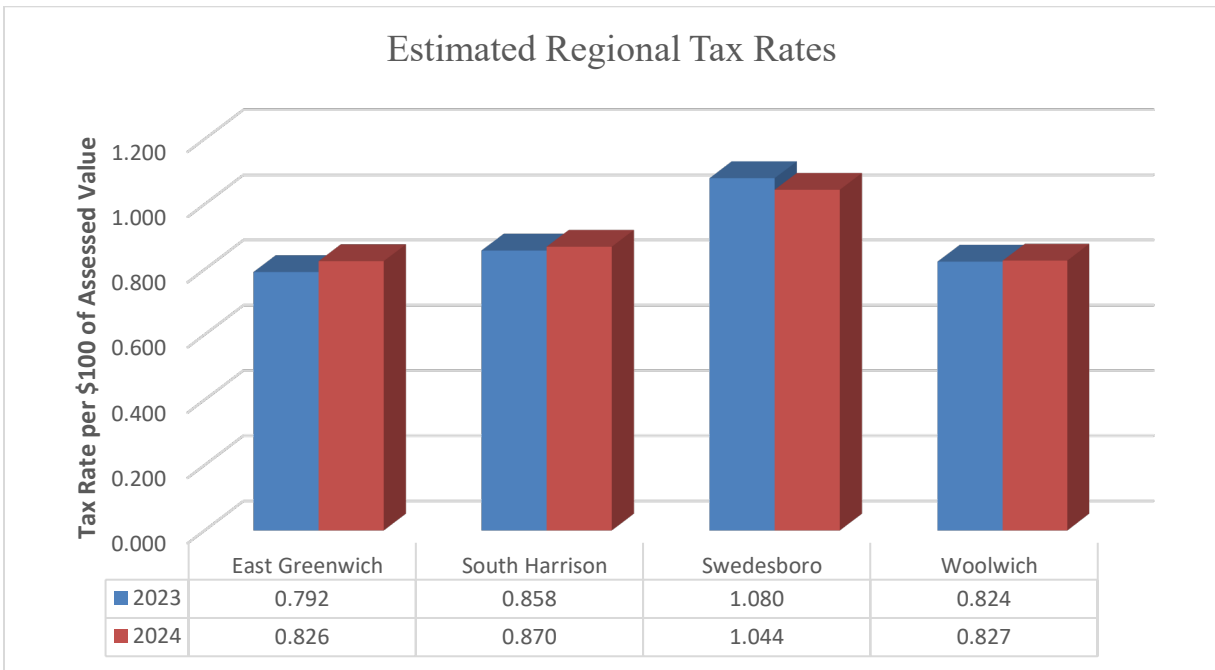
### Tax Levy Analysis

	Actual			Revised	Proposed
	FY21	FY22	FY23	FY24	FY25
General Fund	23,030,609	23,491,220	23,961,044	25,458,625	26,235,408
Debt Service Fund	2,171,632	2,304,529	2,744,191	2,791,048	2,750,250
<b>Total Tax Levy</b>	<b>25,202,241</b>	<b>25,795,749</b>	<b>26,705,235</b>	<b>28,249,673</b>	<b>28,985,658</b>

The FY25 general fund is supported by \$26,235,408 in local property taxes. This represents an increase of \$776,783, or 3.05%. The district is eligible for two (2) separate tax levy cap waivers. An enrollment waiver of \$8,328 and health benefits increase waiver of \$259,116. The tax levy to support the debt service will decrease slightly due to the retirement of a prior bond issue. In all, the tax levy would increase by \$735,985 and bump the tax rate up in three of the district's four regional communities. Swedesboro will see a small dip in their tax rate for calendar year 2024. The below charts represent the impact the proposed tax levy for FY25 has on the tax rates for each municipality within the region on a calendar basis:

### Impact on Tax Rates

	2024 NVT	Percentage 24-25	Total Tax Levy	Tax Rate 2023-24	Tax Rate 2024-25	Rate Change
East Greenwich	1,285,946,300	36.6718774	10,616,675	0.792	0.826	0.034
South Harrison	411,371,200	12.2918494	3,578,004	0.858	0.870	0.012
Swedesboro	174,334,500	6.0163481	1,820,855	1.080	1.044	<b>-0.036</b>
Woolwich	1,523,637,410	45.0199251	12,602,131	0.824	0.827	0.003



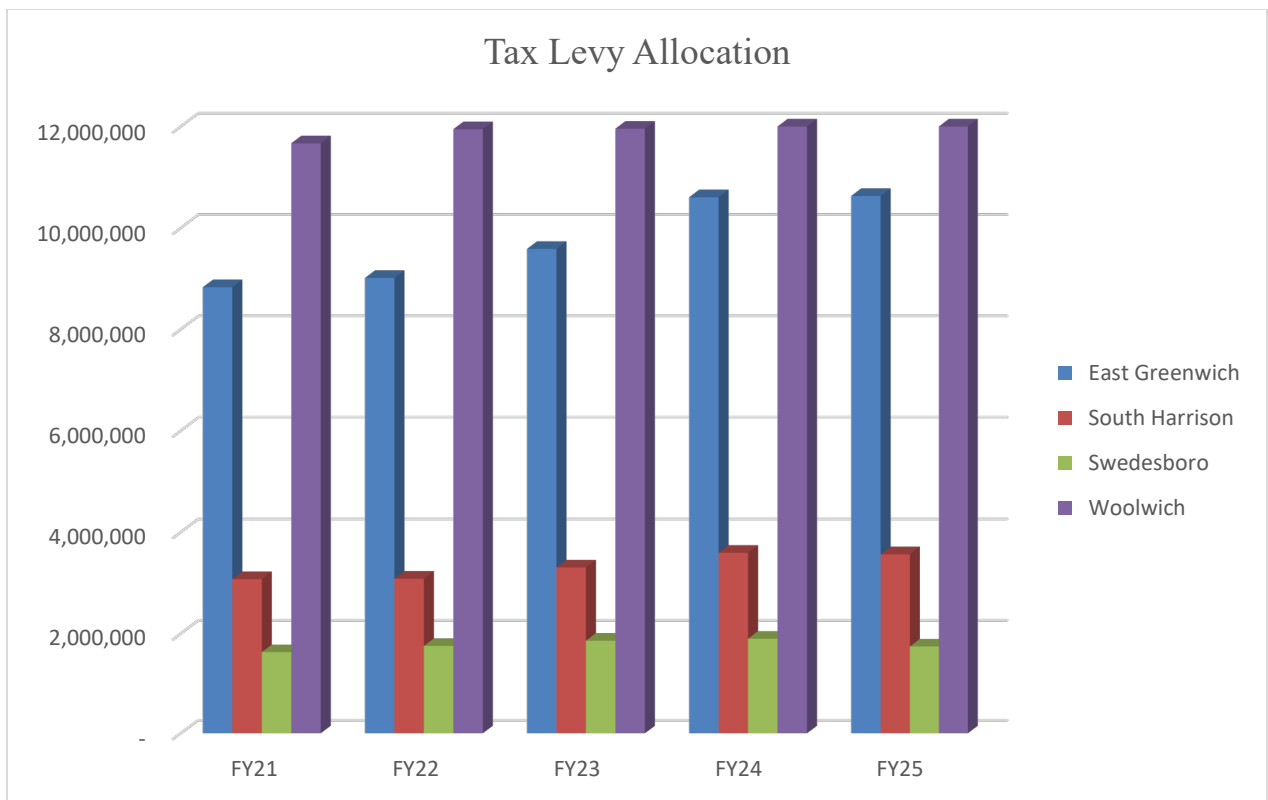
## 2024-2025 District Budget

### Regional Allocation of Tax Levy

	Actual			Revised	Proposed
	FY21	FY22	FY23	FY24	FY25
East Greenwich	8,830,754	9,013,024	9,585,800	10,603,765	10,629,585
South Harrison	3,072,416	3,082,302	3,303,419	3,593,135	3,562,873
Swedesboro	1,630,672	1,753,708	1,859,150	1,897,831	1,743,878
Woolwich	11,668,400	11,946,715	11,956,865	12,154,941	13,049,322
<b>Total Tax Levy</b>	<b>25,202,241</b>	<b>25,795,749</b>	<b>26,705,235</b>	<b>28,249,673</b>	<b>28,985,658</b>

As a regional school district, tax rates deviate on a municipality-by-municipality basis. There are several variables considered by the State of NJ when allocating the tax burden to each municipality. They are:

1. Equalized Value (EV) – Common basis of property valuation for comparative purposes
2. Total Enrollment – Elementary vs. regional school district enrollment by town
3. Distribution of EV – EV is split on basis of elementary and regional enrollment

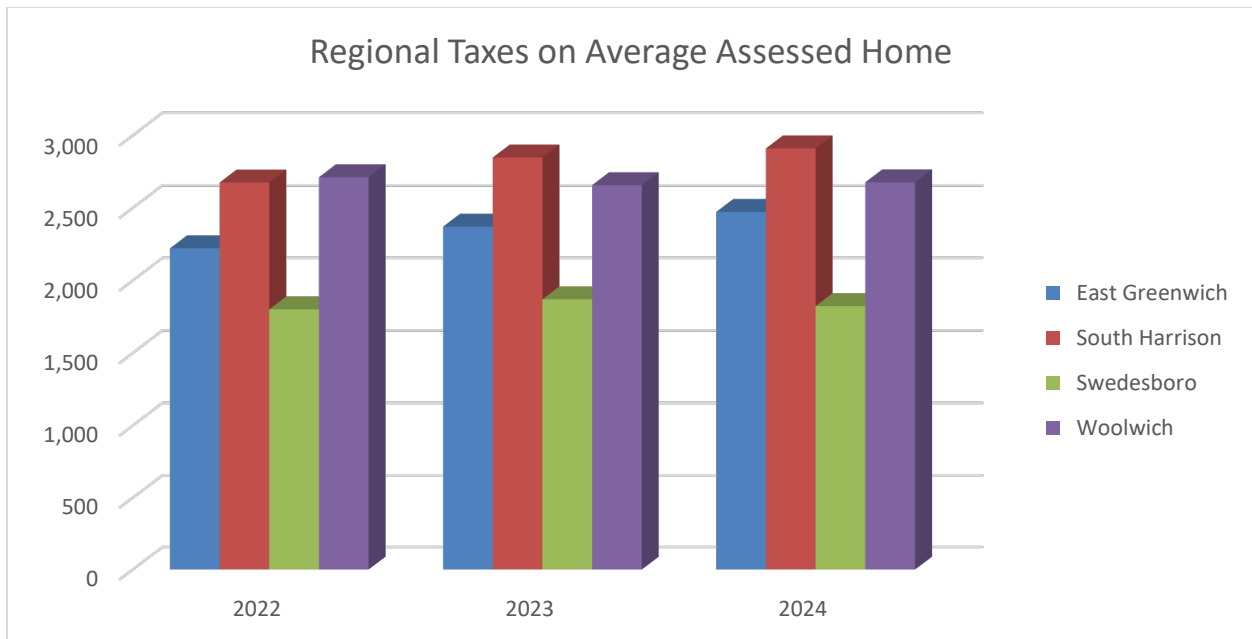


## 2024-2025 District Budget

### Annual Regional School Taxes on Average Assessed Home Values

	2022	2023	2024	\$ Inc./(Dec)
East Greenwich	2,222	2,371	2,473	102
South Harrison	2,675	2,848	2,911	63
Swedesboro	1,801	1,870	1,823	-47
Woolwich	2,712	2,657	2,677	20

The annual regional school taxes are calculated by multiplying the assessed value of a property by the corresponding tax rate and dividing by 100.



### Average Home Assessments

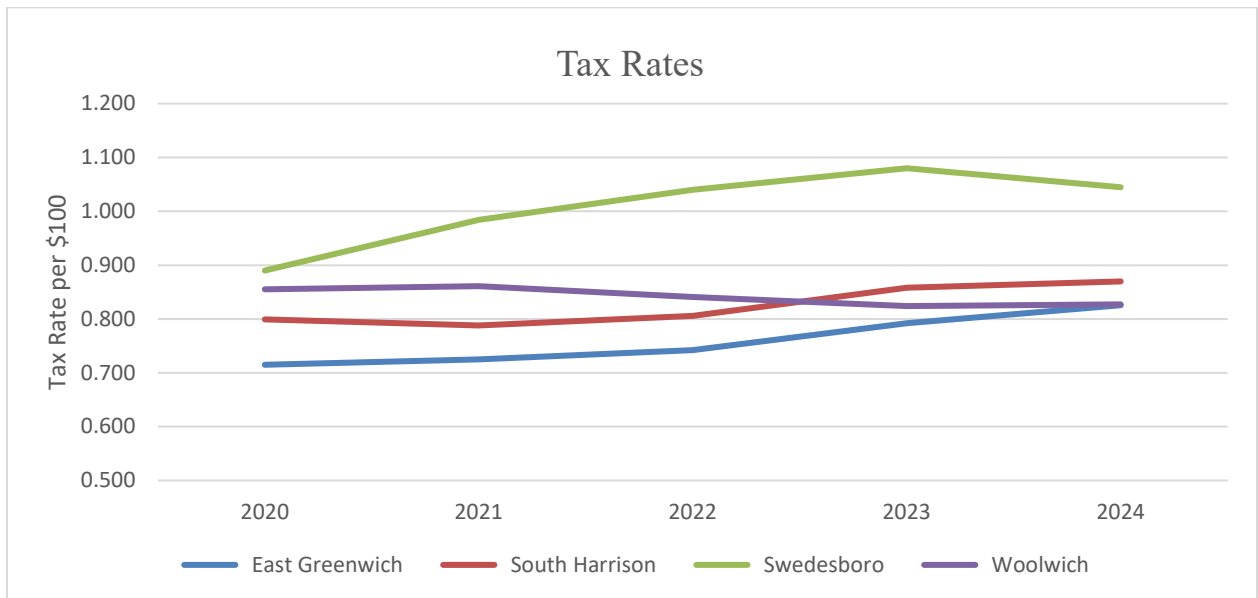
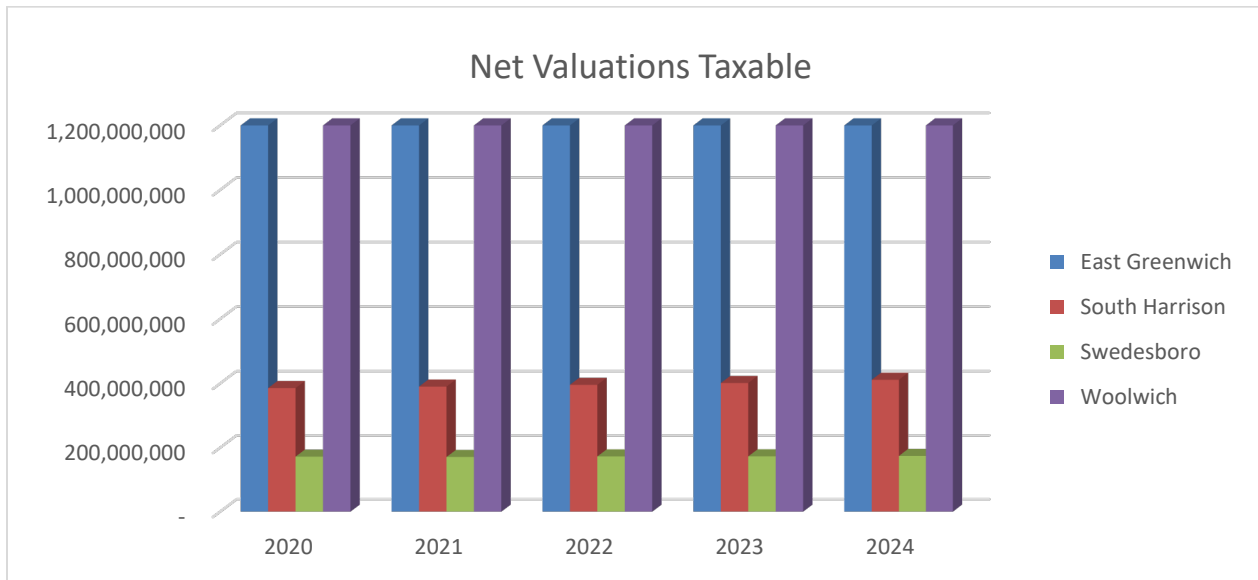
	2022	2023	2024
East Greenwich	298,957	299,405	299,517
South Harrison	329,269	331,935	334,643
Swedesboro	172,766	173,165	174,580
Woolwich	320,802	322,477	323,624

## 2024-2025 District Budget

### Net Valuation Taxable by Town

	2020	2021	2022	2023	2024
East Greenwich	1,211,054,600	1,229,802,600	1,251,892,600	1,273,439,300	1,285,946,300
South Harrison	385,735,700	390,287,800	395,866,900	401,526,500	411,371,200
Swedesboro	172,167,600	171,070,300	172,831,100	173,175,400	174,334,500
Woolwich	1,347,561,510	1,370,899,410	1,420,257,010	1,462,961,510	1,523,637,410

In addition to the municipal percentage shares, the net valuations taxable (NVT) of each town will have an impact on the individual town's tax rates as well. The following charts depict the variances in NVT and tax rates for a five (5) year period:



## 2024-2025 District Budget

### Impact of S2 on State Aid – The Journey to Full SFRA Funding

	Actual					Revised	Proposed
	FY18	FY19	FY21	FY22	FY23	FY24	FY25
Equalization Aid	6,867,815	7,829,675	9,664,908	13,051,854	16,255,105	18,481,864	18,481,864
Transportation Aid	293,272	1,518,262	1,518,262	1,518,262	1,518,262	1,518,262	1,518,262
Special Education Aid	1,152,423	2,148,364	2,148,364	2,148,364	2,148,364	2,473,180	3,046,397
Security Aid	160,339	232,812	232,812	232,812	232,812	232,812	232,812
Supplemental Enrollment Growth Aid	921,670						
Under Adequacy Aid	133,057						
PARCC Readiness Aid	22,880						
Per Pupil Growth Aid	22,880						
Professional Learning Community Aid	24,530						
Host District Support Aid	277						
<b>Total Aid</b>	<b>9,599,143</b>	<b>11,729,113</b>	<b>13,564,346</b>	<b>16,951,292</b>	<b>20,154,543</b>	<b>22,706,118</b>	<b>23,279,335</b>
One Year Aid Change	732,243	2,129,970	1,835,233	3,386,946	3,203,251	2,551,575	573,217
% Aid Change from Prior Year	8.3%	22.2%	15.6%	25.0%	18.9%	12.7%	2.5%
% Aid Change since FY09 (SFRA)	25.9%	53.8%	77.9%	122.3%	164.3%	197.8%	205.3%
Adequacy Budget	36,344,843	37,179,739	41,964,480	42,316,820	43,318,686	47,082,674	51,010,027
District Spending	27,498,367	29,427,314	32,695,516	36,543,074	40,216,149	43,940,489	44,717,272
Above/(Below) Adequacy	(8,846,476)	(7,752,425)	(9,268,964)	(5,773,746)	(3,102,537)	(3,142,185)	(6,292,755)
Total SFRA Due to District	20,069,440	20,222,609	22,228,060	22,718,261	22,775,388	23,511,875	23,279,333
Variance from Actual	10,470,297	8,493,496	-8,663,714	-5,766,969	-2,620,845	-805,757	2
% of Actual versus Due	47.8%	58.0%	61.0%	74.6%	88.5%	96.6%	100.0%

The above chart represents the state aid increases achieved after the passage of S2 and its mandated seven-year phase in.

#### Adequacy Budget

The state of NJ calculates the spending necessary by each district to provide a “thorough and efficient” education. This is what is referred to as the adequacy budget. The state then calculates the “Local Fair Share;” or what the the local community would be able to raise in property taxes to support the school district’s adequacy budget based upon community income and equalized property valuations. The difference between the adequacy budget and the local fair share, if one exists, is the portion the state is obligated to provide to the district as “equalization” aid. For FY25, the districts adequacy budget as calculated by the State of NJ is \$51 million. The districts FY25 adequacy spending, equalization aid plus local tax levy, is tentatively set at \$44.7 million. This places the district at \$6.3 million below adequacy, or the amount the state defines as appropriate for providing a thorough and efficient education, for FY25.

#### State Aid Distribution

In FY25, the district will receive \$23.28 million in state formula aid, **100%** of full un-capped formula aid. The district received approximately 97% of its state aid entitlement in FY24. For FY25, the districts full-uncapped state aid entitlement comes to approximately \$23.3 million. Prior to the redistribution of state aid in FY19 per S2, the district received just \$9.6 million of its uncapped SFRA aid entitlement of \$20.1 million, or 47.8%.



## 2024-2025 District Budget

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### **Local Fair Share (“LFS”)**

The district’s budget was prepared with a 3.05%, or \$776,783 increase in the general fund tax levy. The general fund tax levy for FY25 totals \$26,235,408. The district’s local fair share as calculated by the state of NJ is \$33,124,605. Therefore, the district’s proposed levy for FY25 is \$6,889,197 under its LFS, or 79.2% of what the state calculates the district can contribute towards its adequacy budget.