

# KINGSWAY REGIONAL SCHOOL DISTRICT

213 Kings Highway  
Woolwich, New Jersey 08085  
[www.krsd.org](http://www.krsd.org)

## 2021-2022 DISTRICT BUDGET



**“Committed to Excellence”**

# 2021-2022 Budget

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Jason Schimpf, Business Administrator/Board Secretary

Patricia Calandro, Chief Academic Officer

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## **Introductory Section**

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### A Message from the Superintendent

Dear Kingsway Regional School District Community,

I am pleased to present the 2021-22 school budget to our Board of Education for review and approval. This budget represents our annual spending plan and effectuates our educational plan for the District. It has been devised under the goals and strategic priorities of our strategic plan, [Vision 2022: Promising Excellence](#) and is the fourth budget developed after the adoption of S2 and the Governor's pledge to fully fund the state aid formula. As we begin to lift out of the current COVID induced hybrid and virtual instructional programs, the 2021-22 school budget shines light on the promise of better days to come.



This budget permits the District to expand on programs, resources and opportunities to best meet the demands of our growing body of students. We focused considerable resources on building upon academic experiences that best prepare our students for college and career opportunities. We also prioritize ways to maximize quality, utility and appearance of our learning environments, technology resources and facilities. Additionally, this budget takes steps toward furthering our commitment to ensuring equitable access and opportunity for all students to advanced level courses and programs while meeting the needs of at-risk learners through effective intervention strategies, supports, and programs to close identified achievement gaps.

As we transition our school system from vision to reality, this budget welcomes the addition of nine teaching positions, four instructional coaches, and three certificated non-teaching educational support professionals to meet the social, emotional and health needs of our students. This budget includes the addition of personnel in our buildings and grounds department and a paraprofessional to meet the unique needs of our most at-risk learners. Moreover, the District intends to incorporate the use of norm referenced and adaptive assessments in FY22 to provide immediate student performance feedback to administration and classroom teachers as part of the teaching and learning cycle; supports curriculum writing for a number of new electives; and, allocates monies for the purchase of online and digital resources to support a number of courses. Lastly, we are excited to return a number of programs and resources in September previously lost to budget reductions and/or COVID restrictions, including middle school sports, wellness activities and late buses that will operate at 4:00 and 5:45 p.m.

The 2021-22 district budget reflects a healthy and resourceful school system moving forward in alignment with our strategic plan. While this budget positions us to deliver on our promise of excellence and deliberately allocates resources to meet the needs of every child, it falls nearly six million dollars below our adequacy budget, taxes our school community below their local fair share, is shorted roughly \$5.7 million dollars in state aid to which we are entitled, and spends fewer dollars per pupil than nearly all regional school districts throughout New Jersey. While state aid continues to catch up to our District's student enrollment, we continue to operate as one of the most cost-efficient school systems in the State of New Jersey.

I hope this summary assists you in fully understanding our school system's goals and priorities and what is required to operate the Kingsway Regional School District. On behalf of our dedicated and caring

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administration, faculty and staff, I extend our deepest appreciation for the community's ongoing support of this wonderful school district and look forward to continuing our partnership.

Very truly yours,

A handwritten signature in black ink, appearing to read "J. Lavender". The signature is fluid and cursive, with the first letter of the first name being a large, stylized "J".

**Dr. James J. Lavender**  
Superintendent of Schools

# 2021-2022 Budget

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## Introduction

The Kingsway Regional School District (hereinafter, the “District”) is pleased to present this document to provide a comprehensive look at the District’s budgeting philosophy and practices to create the annual spending plan for the fiscal year July 1, 2021 through June 30, 2022.

The budget is the annual financial blueprint for the effectuation of the educational plan of the District; its preparation is, therefore, one of the most important functions performed by District administration in consultation with the Board of Education. The budget is designed to carry out that plan in a thorough and efficient manner, to maintain school district facilities, and to honor its continuing obligations.

The budget was prepared in accordance with Board policy having elicited input from various stakeholders, including the Board of Education, district level administration, school administration, department chairs, faculty, staff and parents. The budget is presented in four sections: Introductory, Organizational, Financial and Informational. The introductory section includes an executive summary that presents highlights of the accompanying detail located in each of the other three sections. The organizational section provides an explanation of the District’s organization, an overview of the educational program, significant budgetary and financial challenges and describes the budget development process. The financial section includes reports that begin at a very high level followed by progressive levels of detail. The reports consist of summaries of all funds and additional levels of program, function, and object level detail. The informational section of the budget document presents statistical information including an analysis of property tax rates and the impact on the average taxpayer, as well as student enrollment history and personnel resource allocations.

## Budget Development Process

Developing the annual budget for the District involves many stakeholders. Input is provided by the Board of Education, district administration, school administration, supervisors, department chairs, faculty, staff, and community members. The process is divided into four main steps: planning, preparation, adoption, and implementation. There are essentially two main objectives during the budget process. First, create a spending plan that aligns with the district’s strategic plan and overall mission of ensuring every student is equipped with the knowledge, skills and experiences to succeed in college or post-secondary job training without the need for remediation. Secondly, strategically dedicate all available resources in an efficient and effective way that allows achievement of the first objective.

## Budget Planning

The planning process begins in the fall of the prior school. A [budget development calendar](#) is developed that outlines the main activities and deadlines. It is then shared with all stakeholders. The calendar ensures we hit our progress targets, and ultimately, public hearing and final adoption in April of each year.

## Budget Preparation

As per the budget preparation calendar, the budget projection module opens up in early December 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

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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.

### **Budget 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 will occur on March 18, 2021 and final adoption is scheduled for April 29, 2021.

### **Implementation**

Upon final adoption, the tax levy for the subsequent fiscal year is certified and sent to each of the municipalities for collection. The business office then loads the final budget into our financial software package and is released to all stakeholders.

## 2021-2022 Budget

### Financial Summary

#### Revenue Overview

The Kingsway Regional School District's operating budget (General Fund) totals \$44,862,043 for FY22. The general fund is made up five main sources of revenue: (1) Fund Balance, or surplus; (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>2020-21</u>	<u>2021-22</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>
Fund Balance	\$802,058	\$1,132,281	\$330,223	41.17%
State Aid	13,749,346	17,101,292	3,351,946	24.38%
Tax Levy	23,030,608	23,491,220	460,612	2.00%
Tuition	3,104,479	2,911,432	(193,047)	-6.22%
Miscellaneous	910,182	225,818	(684,364)	-75.19%
Total Operating Budget	<u>\$41,596,673</u>	<u>\$44,862,043</u>	<u>\$3,265,370</u>	<u>7.85%</u>

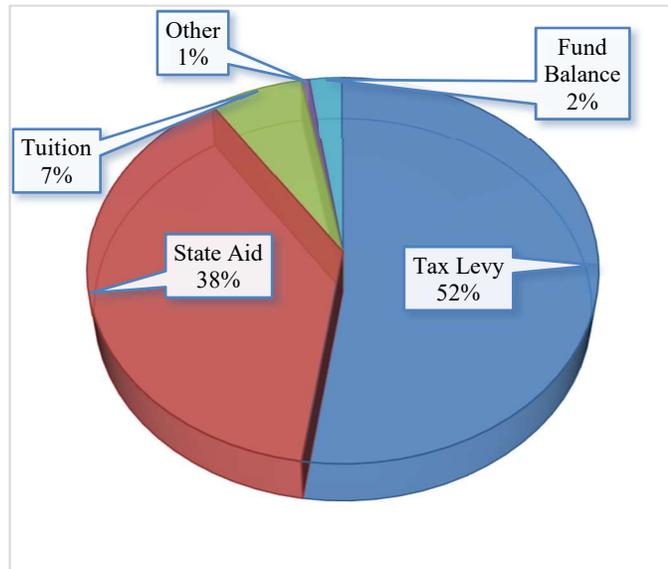
**Fund Balance.** The FY22 operating budget utilizes \$1.132 million of fund balance. This represents the amount of excess surplus above the district's unassigned legal reserve of \$828,640 as of June 30, 2020.

**State Aid.** On February 23, 2021, 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 FY22. Kingsway will receive an increase of \$3.35 million from FY21. Total state aid is projected at \$17,101,292, roughly \$5.8 million short of full-uncapped SFRA funding, or 74.6%.

**Local Tax Levy.** The FY22 general fund is supported by \$23,491,220 in local property taxes. This represents an increase of \$460,612 or 2.0%.

**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 228 Logan students will make their way on to our campus next school year at a regular education per pupil rate of \$11,800. That equates to \$2,911,432 when adjusted for prior year tuition assessments and additional support for students with special needs. This represents a decrease of \$193,047 over FY21, or -6.22%.

**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 FY22 budget includes anticipated revenue from registration fees in the amount of \$115,000. In addition, the operating budget includes estimated revenue of \$15,000 for interest on investments; \$10,000 for facility rental, \$15,000 in athletic gate receipts an additional \$70,818 from miscellaneous sources consistent with prior years.



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### **Roadmap to Full Funding**

Fiscal Year 2019 (FY19) was the first step of Kingsway Regional’s journey towards full and equitable state funding. The District was fortunate to have a core group of passionate community members that worked tirelessly to ensure that Kingsway received its fair share of state aid. The passage of bill S2 in July of 2018 modified the school funding law by eliminating adjustment aid and the state aid growth limit, thereby allowing for a fair redistribution of state aid that will bring all New Jersey school districts to 100% of SFRA funding over the course of seven years. By FY25, Kingsway should receive its full share of uncapped state aid, an increase of nearly \$12.5 million over those seven years from S2 passage.

In FY19, Kingsway received an additional \$2.129 million in state aid. This additional aid allowed the district to add 20.5 additional positions including 13.0 instructional and 7.5 support service.

In FY20, Kingsway Regional received an additional \$1.152 million in state aid. This additional state aid allowed for the hiring of 12.5 additional teaching positions and assisted in getting the high school stadium renovation project completed.

In FY21, Kingsway Regional was slated to receive an additional \$2.149 million in state aid, but was subsequently reduced to an increase of \$683,172 due to the economic downturn related to COVID. This additional aid will allow for the hiring of an additional 2 teaching positions and a Director of Virtual Programs.

In FY22, the District will receive an additional \$3.386 million in state formula aid. This additional aid will allow for the hiring of an additional 19 full time equivalent positions including 13.5 instructional and 5.5 support service positions as detailed in the financial summary section.

### **Adequacy Budget**

In short, the state of NJ calculates the spending necessary by 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 state believes 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 FY22, the districts adequacy budget as calculated by the State of NJ is \$42.3 million. The districts FY22 adequacy spending, equalization aid plus local tax levy, is tentatively set at \$36.5 million. This places the district at nearly \$5.8 million under adequacy, or the amount the state defines as appropriate for providing a thorough and efficient education, for FY22.

### **State Aid Distribution**

In FY22, the district will receive \$16.95 million in state aid, or roughly 75% of what we are entitled. The district received approximately 61% of its state aid entitlement in FY21. For FY22, the districts full-uncapped state aid entitlement comes to approximately \$22.71 million. Therefore, we will receive about \$5.75 million less than what we are owed per the School Funding Reform Act (SFRA), or state aid formula in FY22. 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%.

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### Local Fair Share (“LFS”)

The district’s budget was prepared with a 2.0%, or \$460,612 increase in the general fund tax levy. The general fund tax levy for FY22 totals \$23,491,220. The district’s local fair share as calculated by the state of NJ is \$24,117,227. Therefore, the district’s proposed levy for FY22 is \$626,007 under its LFS.

Approximately 97.4% of what the state calculates the district can contribute towards its adequacy budget.

### Federal Aid (Coronavirus Relief)

In addition to the emergency relief aid received by the District in FY20 and FY21, it appears additional aid may be coming as part of the American Relief Act recently signed into law by President Biden.

Preliminary allocation notices reveal the District may be in line for an additional \$578,000. The district has not received formal guidance on this aid and it is not included within the FY22 budget.

### Long-Term Trends & Projections

Due to a more reliable flow of state aid, it is now possible to properly project our long-term financial stability and overall health. Below is a 5-year long-term projection that provides a foundation for future success:

	<u>Budget</u> 2020-21	<u>Projected</u> 2021-22	<u>Projected</u> 2022-23	<u>Projected</u> 2023-24	<u>Projected</u> 2024-25	<u>Projected</u> 2025-26
<b>REVENUE</b>						
Budgeted Fund Balance	802,058	1,132,281	1,000,000	850,000	527,546	914,012
Tax Levy	23,030,608	23,491,220	23,961,044	24,440,265	24,929,071	25,427,652
State Aid	13,749,346	17,101,292	19,317,220	21,483,148	23,649,078	23,649,078
Tuition	3,104,479	2,911,432	2,969,661	3,029,054	3,089,635	3,151,428
Miscellaneous	286,832	225,818	249,855	249,855	249,855	249,855
Capital Reserve Withdrawal	458,674	-	-	-	-	-
<b>Total Revenues</b>	<u>41,431,997</u>	<u>44,862,043</u>	<u>47,497,780</u>	<u>50,052,322</u>	<u>52,445,184</u>	<u>53,392,024</u>
<b>APPROPRIATIONS</b>						
Compensation	21,961,936	24,795,152	26,034,910	27,336,655	28,225,096	29,142,412
Employee Benefits	6,671,683	7,198,126	7,630,014	8,164,115	8,817,244	9,610,796
Regular Programs	1,573,934	1,767,497	1,802,847	1,838,904	1,875,682	1,913,196
Special Education	117,906	105,107	107,209	109,353	111,540	113,771
Athletic/Co-Curr	488,324	646,690	659,624	672,816	686,273	699,998
Tuition	2,795,866	2,938,873	3,012,345	3,102,715	3,211,310	3,323,706
Related Services	877,288	1,036,353	1,057,080	1,078,222	1,099,786	1,121,782
Administration	718,444	874,852	892,349	910,196	928,400	946,968
Buildings & Grounds	1,778,959	1,790,084	1,825,886	1,862,403	1,899,651	1,937,644
Transportation	2,681,170	3,184,286	3,247,972	3,312,931	3,379,190	3,446,774
Capital	766,487	525,023	500,000	500,000	500,000	500,000
<b>Total Appropriations</b>	<u>40,431,997</u>	<u>44,862,043</u>	<u>46,770,234</u>	<u>48,888,310</u>	<u>50,734,172</u>	<u>52,757,046</u>
Surplus/(Deficit)	1,000,000	-	727,546	1,164,012	1,711,012	634,978
Projected Deposit to Reserves			200,000	250,000	750,000	-
<b>Projected Excess Surplus</b>		-	527,546	914,012	961,012	634,978

## 2021-2022 Budget

### Appropriation Overview

The Fiscal Year 2022 budget has total appropriations of \$49.375 million. The appropriations represent an increase of 7.00%, or \$3.229 million from the adjusted appropriations for the current fiscal year ending June 30, 2021.

	<u>2020-21</u>	<u>2021-22</u>	<u>\$ Inc/(Dec)</u>	<u>% Inc/(Dec)</u>
General Fund	\$41,596,673	\$44,862,043	\$3,265,370	7.85%
Special Revenue Fund	1,099,983	1,104,073	4,090	0.37%
Debt Service Fund	<u>3,448,597</u>	<u>3,408,917</u>	<span style="color: red;">(39,680)</span>	<span style="color: red;">-1.15%</span>
<b>Total All Funds</b>	<u>\$46,145,253</u>	<u>\$49,375,033</u>	<u>\$3,229,780</u>	<u>7.00%</u>

The General Fund appropriations total \$44,862,043 for FY22. An increase of 7.85% over FY21. The vast majority of the increase can be attributed to a significant increase in state aid. An additional contributing factor to the large increase in revenue is the result of a larger than normal excess surplus balance due to COVID restrictions and the subsequent school closure in March of 2020.

### Highlights

#### Personnel Additions

The FY22 budget includes the addition of 19.0 full time equivalent (FTE) positions. They include additions to our instructional and support staff as follows:

#### Instructional Technology Integration Specialist (2.0)

The Instructional Technology Integration Coach works alongside teachers in grades 7-12 to integrate technology to develop authentic, active learning experiences that foster student agency, deepen content mastery, and allow all students to demonstrate competency. The Instructional Technology Integration Coach also assists teachers with digital tools to create effective assessments and use data to inform instruction, provide timely feedback, support differentiate instruction, and personalize learning. As digital citizen advocates, instructional technology integration coaches model digital citizenship and support educators and students in recognizing the responsibilities and opportunities inherent in living in a digital world. The Instructional Technology Integration Coach collaborates with school leaders to provide learning workshops related to instructional technology initiatives across the district for stakeholder groups, including faculty members, students, and families.

#### Literacy Coach (1.0)

The role of the Literacy Coach is to work alongside teachers in grades 7-12 to improve and accelerate the literacy (reading and writing) achievement of all students; to use assessment and data to inform instruction; and, to build authentic classroom experiences that support G.R.E.A.T. Instruction. The Literacy Coach also collaborates with school leaders to support literacy initiatives across the district and to provide literacy-based professional development for stakeholder groups, including faculty members and families. The Literacy Coach's role will include support for the Gifted and Talented Program 7-12.

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### Inclusion Coach (1.0)

The role of the Inclusion Coach is to work alongside teachers in grades 7-12 to build awareness of the unique learning needs of special student populations, including students with 504s, English Language Learners, special education students, advanced learners, and gifted & talented students. The Inclusion Coach assists teachers with the delivery and implementation of learning activities, accommodations, and modifications that increase opportunities for special student populations to successfully access the general education curriculum and beyond. The Inclusion Coach also collaborates with school leaders to support inclusion initiatives across the district and to provide professional development for stakeholder groups, including faculty members and families. The Inclusion Coach's role will include professional development support for Intervention and Referral Services teams 7-12.

### High School Business Teacher (1.0)

During the 2020-2021 school year, a high school business position was not filled and instead repurposed to support another position. This teacher supports the restoration of this position as well as continued support for the financial literacy graduation requirement for all students, the Business Leadership Academy, and the continued expansion of elective offerings that support the Six Programs of Study.

### High School Family & Consumer Science Teacher (0.0)

During the 2020-2021 school year, a high school Family & Consumer Science Teacher position was left vacant. While this teacher does not represent a new position, filling this position for the 2021-22 school year will restore popular elective offerings like Art of Baking, Global Cuisine, and Food & Nutrition.

### Math Lab Teacher (2.0) and English/Language Arts (ELA) Lab Teacher (1.0)

The math and ELA labs at the middle school and high school provide remediation to students during the school day in an effort to close basic skill gaps in math or ELA. The current lab structure has proven to be successful using small group or individual instruction to support students who are six months or more below grade level. Teachers utilize an online diagnostic and progress-monitoring tool to evaluate and to report on student growth. The lab classes provide non-traditional classroom experiences that represent a 60/40 split of remediation and support in the concurrent math or ELA course respectively. It is anticipated there will be a need for additional sections to close gaps that were created and/or widened during the pandemic.

### High School Team Scholastic (AVID) Seminar Teacher (1.0)

This position supports the Team Scholastics Program at the high school and allows a dedicated instructor to deliver the Team Scholastics Seminar Course. This course is a critical component of the Team Scholastics Program as it explicitly teaches essential skills for academic success that are also incorporated into the core subject areas. Specific teaching of the following will occur: writing, inquiry, collaboration, organization, reading, notetaking, and study skills. Furthermore, this teacher promotes a college and career readiness culture within the program that supports high expectations and levels of achievement for all students.

### Special Education Teachers (3.0)

Three new special education teachers are needed in the high school to support a projected increase of 40 special education students. Special education law dictates the number of students with an Individualized Education Plan (IEP) that can be in different types of programs. In-class resource support (ICR) is a maximum of 10 students plus their general education peers; resource center or small group instruction is a

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maximum of 12 students with IEPs. These new positions will support compliance with the law while providing students with the individualized attention and specially designed instruction their IEP requires. There is also a greater likelihood that co-teachers (gen ed and special ed teacher in an ICR setting) will have a common planning time when special education teachers can be scheduled for five teaching periods versus six.

### Learning Disabilities Teacher Consultant (1.0)

The LDTC works as part of a multi-disciplinary Child Study Team to determine eligibility for special education. He/she also consults with staff, parents, and students to offer research-based interventions for learning difficulties. In addition to these responsibilities, much of the LDTC's time is spent conducting evaluations and providing case management support. With the projected increase of 40 high school special education students, an additional LDTC is necessary to reduce caseloads to approximately 80 per high school case manager. This is comparable to similar districts within Gloucester County. While there is no data regarding LDTC caseloads, the recommendation of the National Association of School Psychologists (NASP) is 1:500-700.

### Paraprofessional Job Coach (1.0)

A dedicated paraprofessional is needed to assist with the supervision and support of students' off-campus at Structured Learning Experience (SLE) sites. The job coach will collect observational data that will be used by teachers to teach/ reinforce work-place readiness skills with the goal of fading supports and increasing independence over time.

### Guidance Counselor (1.0)

The addition of a grade 7-12 counselor will allow the department to create new services and expand, as well as expedite, the delivery of existing services. A re-organization would take place that would allow for the creation of a wellness division comprised of two wellness counselors who deliver tier 2 and 3 services. Wellness counselors will consist of our existing SAC and additional counselor. The new counselor could hold a social worker, school counselor, or school psychologist license.

### Middle School Nurse (1.0)

The Middle School currently services nearly 1,000 students with one school nurse. An additional full-time nurse will assist in reducing the student to nurse ratio and allow the district to more safely return to full-time in person learning in the fall.

### KDTV Manager (0.5)

A dedicated part-time Kingsway Dragon TV manager will assist in managing the growing need for the live streaming of publically attended school events, as well as manage a Kingsway YouTube channel. This position will include an instructional component that includes students in the production of live events.

### Custodian (1.5)

The district added three (3) part-time custodians in the 2020-21 school year to assist with COVID mitigation efforts to ensure a successful return to hybrid in-person learning. This budget allows for the conversion of these part-time custodians to full-time to further assist in a return to full-time in-person learning in the fall of 2021.

## 2021-2022 Budget

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### Maintenance/Grounds (1.0)

With the return of Middle School sports in the fall, it will be necessary to add an additional grounds/maintenance position to support the demands on our fields and indoor athletic facilities.

### **Human Resources**

The key additions to this year's budget in the area of human resources are that of a comprehensive Human Capital Management (HCM) System and electronic signature system. Implementation of these systems are part of the human resource department's strategic initiative of streamlining processes, maximizing efficiencies, and engaging employees to meet the technology demands & "self-service model" of today's workforce. This comprehensive system will allow us to seamlessly manage onboarding, offboarding, employee records, performance, signatures, policies, and compliance all within a few clicks, and from any location.

The improved efficiency and reduction in administrative burden will free up HR resources to focus on more strategic initiatives such as employee engagement, wellness, diversity/equity/and inclusion, and professional development.

### **Instructional Technology**

The FY22 budget includes a continued investment in the district's information technology infrastructure. Resources have been dedicated to our 1:1 student device initiative, the replacement of end-of-life classroom promethean boards, upgrades to our gymnasium and stadium sound systems, and additions to our wireless network infrastructure to ensure reliable internet connectivity, storage capacity, and live streaming capability.

Kingsway's learning management system, Schoology, provides a robust infrastructure to support learning and instruction across various environments. It also streamlines student, parent, and faculty interactions in an all-in-one digital ecosystem. In conjunction with Schoology, the adoption and integration of additional district-wide instructional technology equips teachers with transformative classroom tools to support G.R.E.A.T. instruction. The selected instructional technology (Edpuzzle, Gimkit, Newsela, and PearDeck) aids in student engagement, timely feedback, and the use of formative assessment to inform differentiated instruction. Adapting to the current trends in education, with the intention of fostering authentic learning anywhere and anytime, requires purposeful access to instructional technology resources for all teachers and students.

### **Blended Learning Pilot**

The District's new Blended & Virtual Learning Pilot Program seeks to address unique student needs while providing opportunities for personalized learning via expanded digital learning modalities. Available for students entering 11th or 12th grade in the 2021-2022 school year, blended and/or virtual course formats provide students the flexibility to work in a non-traditional learning environment through a combination of synchronous and asynchronous instruction. These opportunities have the potential to positively affect the student learning experience through the provision of self-paced, personalized learning, and greater exposure to online learning in preparation for college and career. In alignment with Kingsway's strategic plan, Vision 2022, the pilot complements the District's commitment to design individualized learning experiences and to integrate technology to transform instruction to benefit our students. This pilot aims to refine a usable, scalable model that can be expanded in subsequent school years.

## 2021-2022 Budget

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### **Professional Development: Effective Digital Instruction**

Kingsway's investment in a learning management system and supporting instructional technologies must be accompanied other instructional components, such as the design of high-quality learning experiences. The universal presence of technology in our society requires educators to constantly seek an expanding knowledge base related not only to instructional technology tools, but also to instructional design, thereby leveraging technology to transform effective instruction and improve student achievement for all learners. The development of courses and effective presentation of instructional content in Schoology will be widely used for traditional/in-person courses, blended courses, and virtual courses. This professional development partnership, provided by Edvative, is a one-time cost to the District providing teacher leaders and administrators not only training, but also permanent, unlimited access to a custom-designed Schoology Faculty Course as a tool to turnkey professional development to faculty.

### **Athletics/Extra-Curricular Activities**

The FY22 budget includes an investment in Middle School inter-scholastic athletic programs. The following sports will be offered throughout the 2021-22 school year: Boys & Girls Basketball, Cross Country, Soccer, Track, and Field Hockey. The 4:00pm and 5:45pm late buses will also be offered during the school year.

### **Capital Outlay**

This budget includes a significant investment in buildings and grounds equipment. Included within the FY22 budget is a replacement utility tractor with grooming mower, an infield groomer, riding athletic line painter, floor scrubbers, and installation of new fencing around the varsity baseball field.

## 2021-2022 Budget

### Informational Summary

#### Enrollment

By September of 2022, the Middle School’s enrollment is expected to decrease by nearly 10% to 924 7<sup>th</sup> and 8<sup>th</sup> grade students. The district is also anticipating an increase of 3.4% to its 9<sup>th</sup> through 12<sup>th</sup> grade student population for a total of 1,861. In total, enrollment is expected to decrease by 37 students to 2,785. A decrease of 1.31%.

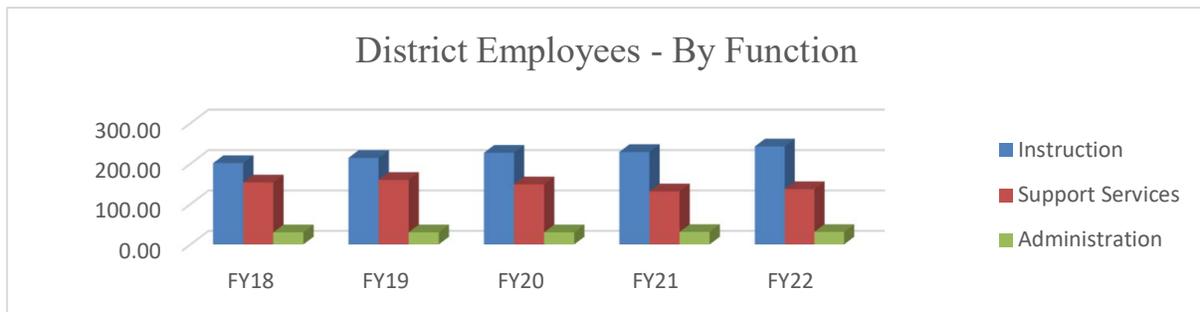
	<b>Current FY '21</b>	<b>Projected FY '22</b>	<b>Percentage Inc/Dec</b>
7 <sup>th</sup>	489	435	-54
8 <sup>th</sup>	534	489	-45
<b>Sub Total (MS)</b>	<b>1,023</b>	<b>924</b>	<b>-99</b>
9 <sup>th</sup>	478	491	+3
10 <sup>th</sup>	452	478	+26
11 <sup>th</sup>	440	452	+12
12 <sup>th</sup>	429	440	+11
<b>Sub Total (HS)</b>	<b>1,799</b>	<b>1,861</b>	<b>+62</b>
<b>District Total</b>	<b>2,822</b>	<b>2,785</b>	<b>-37</b>

#### Staffing Levels

Due to the nature of our industry, more than 71% of the operating budget consists of employee compensation and benefits. Total employee compensation is projected at \$24,795,152 for FY22 with another \$7,198,126 for employee benefits. Compensation totals 55% of our total operating budget while employee benefits total 16%. The budget reflects an increase of 19.0 FTE positions from FY21.

#### Full Time Equivalent Positions

	Actual			Current	Proposed
	FY18	FY19	FY20	FY21	FY22
Instruction	201.50	214.50	227.00	229.00	242.50
Support Services	153.50	160.00	149.00	131.50	137.00
Administration	30.00	30.00	30.00	31.00	31.00
	385.00	404.50	406.00	391.50	410.50



## 2021-2022 Budget

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### Estimated Class Size

Below are core department *estimated* class average *projections* for core courses in the high school and middle school. Core courses are those required for graduation in the high school. Cores in the middle school are defined by courses taught on the team (ELA, Literature, Math, Science, & Social Studies). Since teams are grouped by grade level, grade level class team averages are projected:

<b>CORE COURSE AVERAGE</b>	
7 <sup>th</sup>	22
8 <sup>th</sup>	23
<b>HIGH SCHOOL</b>	
English	22
Mathematics	21
Science	20
Social Studies	23
Physical Education	33

## 2021-2022 Budget

### Tax Impact

The FY22 general fund is supported by \$23,491,220 in local property taxes. This represents an increase of \$460,612 or 2.0%. The 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 FY22 has on the tax rates for each municipality within the region on a calendar basis:

#### Impact on Tax Rate

	2021 Net Valuation Taxable	Percentage 21-22	Total 2021 Tax Levy	Tax Rate 2020	Tax Rate 2021	Rate Change
East Greenwich	1,230,842,600	35.0395571	8,921,889	0.715	0.725	0.010
South Harrison	390,482,800	12.1910410	3,077,359	0.799	0.788	-0.011
Swedesboro	171,101,300	6.4703439	1,692,190	0.890	0.989	0.099
Woolwich	1,372,654,610	46.2990580	11,807,558	0.855	0.860	0.005



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## **Organizational Section**

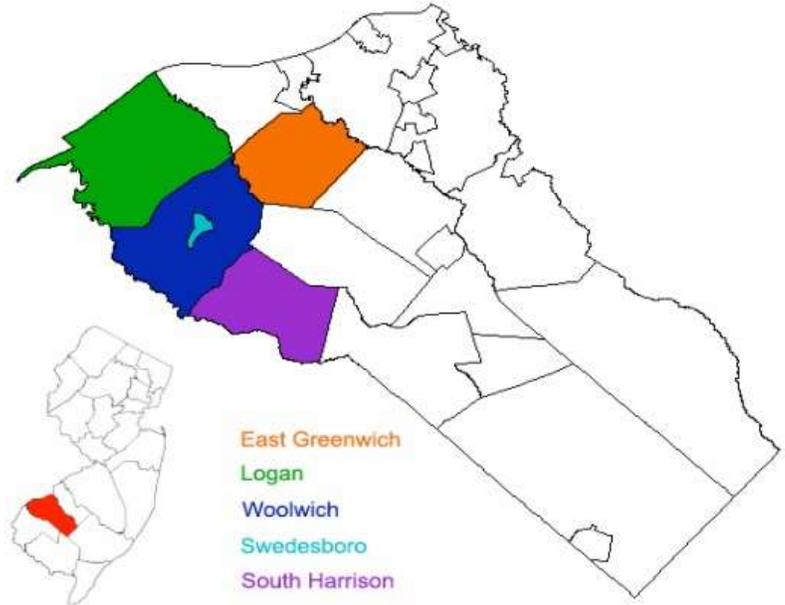
# 2021-2022 Budget

## 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 District, 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 nearly 2,800 students is multicultural and reflects the diversity of the communities it serves.

### Statement of Curriculum & Instruction Priorities

**Introduction:** Effective implementation of well-developed curriculum and sound delivery of its contents are at the heart of academically high-achieving educational institutions. Students’ learning gains directly correlate to the experiences they encounter with their teachers. Therefore, a classroom that is rooted in positive relationships and significant experiences contains rigorous and relevant curricular goals that are assessed through various measures; utilizes differentiated pedagogy to support the individual needs of the

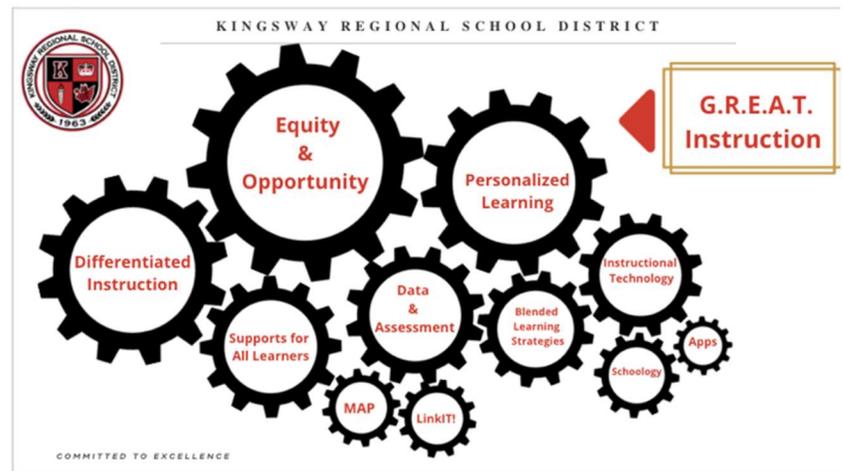


Figure 1.

## 2021-2022 Budget

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learner; and, focuses on learning that is personalized (Figure 1.). To ensure these elements are advantageous, a variety of factors must work in unison. These components include, but are not limited to, properly articulated and relevant curriculum, an understanding of the use of data, and sound resources to support the learning and discovery for both students and school professionals.

### **Background:**

As with many other areas of school and district operations, curricular and instructional resources and goals have not always been adequately attained due to budgetary shortfalls. This includes, but is not limited to, adherence to the curriculum writing and textbook adoption cycle, purchase of educational resources, expansion and development of courses, professional development, and technology-based resources. Moving into the 2021-2022 school year, a revised curriculum writing and textbook adoption schedule has been developed and has been shared with all school/district leaders. It aims to communicate annual curricular focus areas and objectives to balance the time and cost of curricular planning for core curricular areas against those of non-core subjects as well as larger district initiatives to assist with effective future planning.

### **Curriculum & Instruction Priority Items for 2021-2022:**

The Kingsway Regional School District remains committed to providing educational programs for all students grounded in [G.R.E.A.T. Instruction](#). The information below notes priority items for which the 2021-2022 curriculum and instruction budget was developed. Each corresponds to goals outlined in the district's strategic plan, Vision 2022, and supports the advancement of the district's Six Programs of Study and continued student and teacher growth. 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**

With the implementation of a 1:1 initiative, online benchmark assessments that yield immediate feedback for use at the classroom, school, and district level will be implemented as an integral part of the teaching, learning, and evaluation cycle.

- 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 as a result of instruction. MAP will replace Common Summative Assessments (CSAs) and will not be graded.
- 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) 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 (BSI) 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 within the 7-12 STEP programs in all core subjects to assist with individualize instruction related to IEP goals/objectives and will be available to all special education students in grades 7-12.

## 2021-2022 Budget

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### II. Professional Development: *(See Figure 1 above.)*

Professional Development for the 2021-22 school year will center on Equity & Opportunity, and classroom teaching that effectively supports the unique needs of the students through Differentiated Instruction & Personalized Learning. This includes careful analysis of opportunity gaps that exist within the system through the thorough examination of student data to drive classroom instruction and school and district decisions. A large part of the Personalized Learning experience for the student will entail teachers' effective use of technology in the classroom to build student autonomy in his or her learning.

### III. Curriculum Writing & Program Expansion

As stated above, a revised curriculum writing and textbook adoption schedule has been developed that aims to rebalance the time and cost of curricular planning for core curricular areas against those of non-core subjects to assist with effective future planning. As a result, the following will be engaged in the Program Evaluation Phase during the 2021-22 school year.

- Technology/Computer Science: The district will work with Project Lead the Way (PLTW) to train teachers & evaluate resource needs for two-three courses that will be added to the 2022-23 program planning guide.
- Social Studies/History: Under the guidance and direction of the Department Supervisors, teachers will work to align curriculum to the 2020 New Jersey Student Learning Standards (NJSLS) and related practices; to integrate multiple cultural perspectives proficiently into classroom activities; and to review resources (programs, textbooks, technology, etc.).

During the summer months, various programs and courses will be revised and/or written at the middle school and high school. These are noted below.

- Middle School: *New* - Gifted & Talent Program; *Revised* - French, Spanish, Italian 1A/1B Pacing Guides, Business & Computer Science
- High School: *New* *English Composition for English Language Learners, Social & Digital Media Awareness, Botany II (STEP), Accounting with QuickBooks, Introduction to Music Theory*; *Revised* - *ESL II, College & Career Seminar, BLA Seminar, STEM Seminar*
- Team Scholastics: Formal expansion of a Team Scholastics Seminar Course at the 9<sup>th</sup>, 10<sup>th</sup>, and 11<sup>th</sup> grade to be offered during the 2021-2022 school year.

### IV. Other:

- AP Literature & Composition (High School): The purchase of this Advanced Placement online textbook resources will support the in-person instruction and the blended pilot at the 12<sup>th</sup> grade level. Additionally, purchase of this resources supports alignment from AP Language & Composition (grade 11), which is already using this resource with success.
- Autism Curriculum Encyclopedia (ACE): ACE is the Applied Behavior Analysis (ABA) software used within our STEP program in grades 7-12, which supports evidence-based teaching when supporting autistic students. It provides teachers and case managers the ability to assess, teach, and evaluate progress using evidence-based procedures.

## 2021-2022 Budget

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- World Language Online Resources (Middle School): Purchase of this online program will fulfil our goal of alignment 7-12, specifically because the middle school and high school have an articulation with high school credit.

### **Overview of Instructional Program**

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

In the 2021-22 school year, math curricula aligned to the NJSLs will continue to be implemented for all students in grades 7-12. MAP assessments for math will be administered in the fall, winter, and spring (less the students who take NJSLA or AP exams) in an effort to gather specific starting points, to tailor instruction, to progress monitor, and to evaluate curricula and classroom instruction. Additional math lab classes 7-12 will be instituted to assist with closing skill gaps and to accelerate learning for students who are identified as six months or more behind on their math learning. iXL and Sumdog will be used as diagnostic assessments, skill development tools, and progress monitoring resources during this course; all resources are aligned to the standards. Standards-aligned resource, Big Ideas, will continue to be used as a resource to deliver math instruction. 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.

#### **Science (New Jersey Student Learning Standards)**

During the 2021-22 school year and into the summer, the science curricula will be updated to reflect the changes in the new 2020 NJSLs for science. Therefore, in the 2021-22 school year - science curricula aligned to the 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 cross cutting concepts that make up the three dimensions of NJSLs-S. Integration of climate change will also be a focus of the work. The district will continue to use STEMScopes as a resource to deliver the curricula in the middle school and will continue to enhance instruction through the purchase of Gizmos, Project Lead the Way's engineering curriculum, and related lab supplies & materials at the high school. 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, this includes the use of locally developed assessments tied to the NJSLs.

#### **Language Arts Literacy - (New Jersey Student Learning Standards)**

In the 2021-22 school year, ELA curricula aligned to the NJSLs will continue to be implemented for all students in grades 7-12. MAP assessments for ELA will be administered in the fall, winter, and spring (less the students who take NJSLA or AP exams) in an effort to gather specific starting points, to tailor instruction, to progress monitor, and to evaluate curricula and classroom instruction. Additional ELA lab classes 9-12 will be instituted to assist with closing skill gaps and accelerating learning for students who are identified as six months or more behind on their ELA learning. iXL will be used as a diagnostic assessment, skill development tool, and progress monitoring resource during this course; all resources aligned to the standards. 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). During the 2021-22 school year, the district will look to hire a literacy coach to assist teachers on the ground floor with understanding the intricacies of teaching reading and writing effectively at the middle and high school levels. Ongoing

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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.

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

During the 2021-22 school year, the district will work with its faculty to understand the impact of the changes to the new 2020 NJSLs for social studies. This includes engaging in the Program Evaluation Phase of the 7-12 social studies curricula and extensive professional development. Under the guidance and direction of their department supervisor, teachers will evaluate the status of curricula relevant to the new 2020 standards, practices, and state mandates as well as the impact of their curricula on student achievement in preparation for the beginning of their curriculum writing during the summer of 2022. Teachers will review resources (programs, textbooks, technology, etc.) and possibly visit schools with quality programs, attend national, state, and local conferences, conduct surveys where appropriate, review pilot materials, share this information at departmental meetings, and set the direction for the curricula to be adopted by September 2022. This work includes ensuring 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, this includes the use of locally developed assessments tied to the NJSLs.

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

During the 2021-22 school year, the district will implement a revised freshmen course at the high school, *College and Career Seminar*. This course serves as a graduation requirement and integrates a number of the new 2020 career readiness, life literacies, and key skills outlined in the 2020 NJSLs. Additionally, our *BLA Seminar*, *STEM Seminar*, *Team Scholastics Seminar*, and *Business and Computer Science* courses will be revised and/or written to ensure alignment to the standards that reflect the updates. As we continue to revise courses 7-12, as reflected in the district's curriculum writing cycle, these standards will be infused within other courses to secure a focus and vision for effective 21<sup>st</sup> Century learning as students prepare for college and career. 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.

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

During the 2020-21 school year and into the summer, the world language curricula will be updated to reflect the changes in the new 2020 NJSLs for world language. Therefore, in the 2021-22 school year – world language curricula aligned to the NJSLs will be implemented for all students in grades 7-12. This includes the integration of world language practices and climate change. 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). The district will be purchasing middle school world language resources that align with the high school and reflect the intention behind the corresponding standards. 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.

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

During the 2020-21 school year and into the summer, the visual and performing arts curricula will be updated to reflect the changes in the new 2020 NJSLs for visual and performing arts, which are closely

## 2021-2022 Budget

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aligned to the national standards . Therefore, in the 2021-22 school year – visual and performing arts curricula aligned to the NJSLs will be implemented for all students in grades 7-12. This includes the integration of standards related to climate change in all introductory 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, this includes the use of locally developed assessments tied to the NJSLs.

### **Comprehensive Health & P.E. - (New Jersey Student Learning Standards)**

During the 2021-22 school year, the PE & Health curricula will be updated to reflect the changes in the new 2020 NJSLs for comprehensive health and physical education. 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 the all related legislation will also be included.

The department supervisor will provide professional development and support on the new state standards updates; ongoing curriculum development to ensure up-to-date standards alignment will continue to be completed within teacher PLTs, this includes locally used assessments. 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.

### **Technology- (New Jersey Student Learning Standards)**

The district will be entering the 2021-22 school year with a full 1:1 initiative. This will allow technology literacy to be implemented across all classes 7-12. Two Technology Coaches will also be hired, under the direction of the Director of Virtual Learning and Instruction, to assist teachers on effective implementation of technology to enhance and personalize classroom instruction. The goal, related to the standards, would be to allow for increased levels of proficiency by students to access, manage, evaluate, and synthesize information 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. The district will also be implementing a new high school course, *Social and Digital Media Literacy*, which aims to give students an essential understanding of the role and impact of social and digital media as students prepare to navigate a complex world. The course explores the digital footprint, the history and impact of social media, and the uses of digital and media literacy to consume and produce multimedia projects. Students will have the opportunity to apply and demonstrate proficiency in concepts learned in class by engaging in projects designed to investigate social and digital media to solve real-world problems. Furthermore, the district will be using the 2021-22 school year to provide training for two teachers in Project Lead the Way's *Computer Science Essentials* and *Computer Science Principles (AP)*. These courses will be offered during the 2022-23 school year.

# 2021-2022 Budget

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## **Financial Section**

# 2021-2022 Budget

## 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).

**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.

### Minimum Chart of Accounts

Used in its entirety, the chart of accounts classification structure can generate a variety of detailed data (particularly the expenditure classifications). The financial section of this document is presented in accordance with the NJ DOE account classification structure and consists of the following:

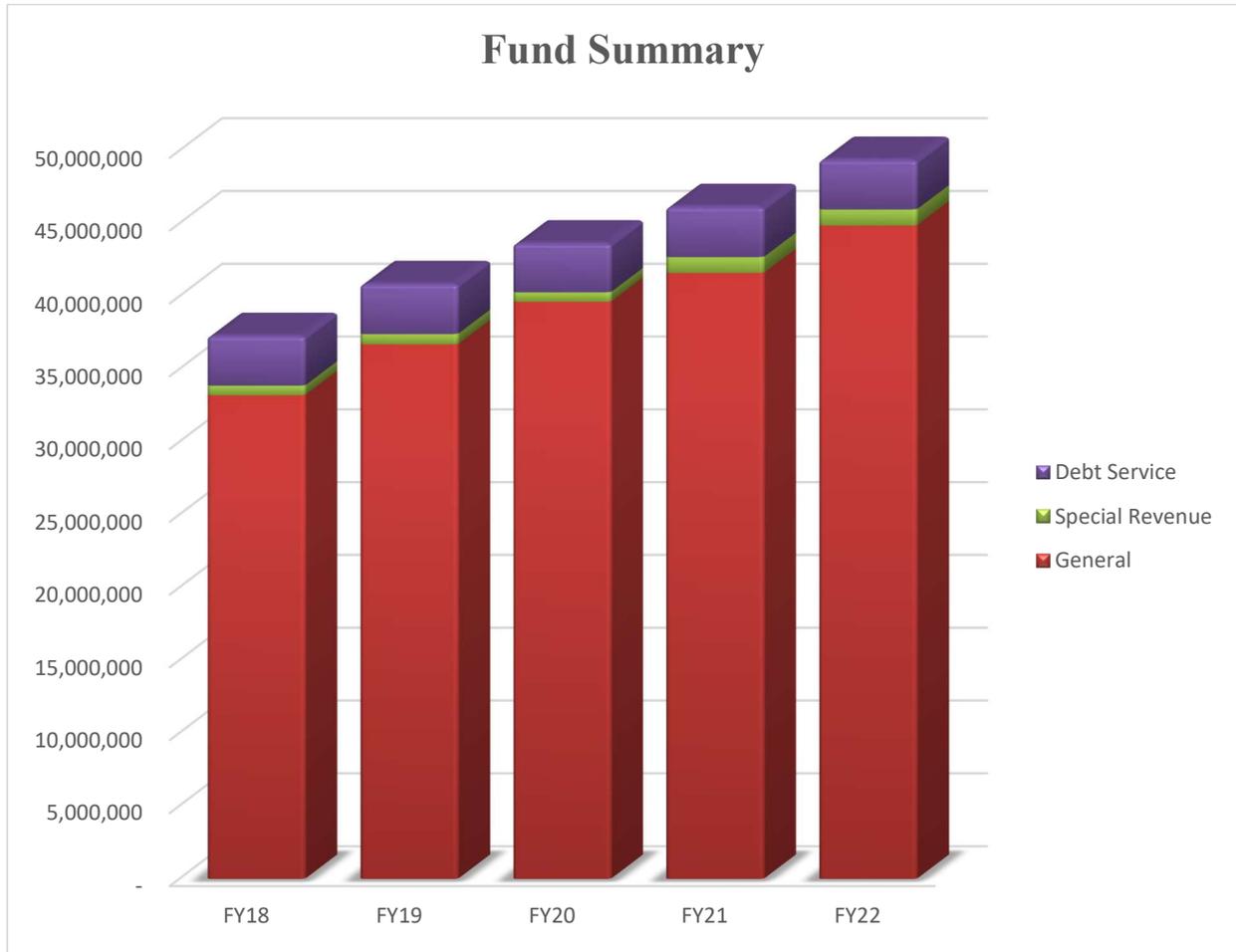
<u>Fund</u>	<u>Program</u>	<u>Function</u>	<u>Object</u>
XX	XXX	XXX	XXX

## 2021-2022 Budget

### Revenue Summary by Fund

	Actual			Revised FY21	Proposed FY22
	FY18	FY19	FY20		
General	33,202,993	36,702,687	39,621,177	41,596,673	44,862,043
Special Revenue	662,887	706,545	656,321	1,099,983	1,104,073
Debt Service	3,420,821	3,441,421	3,361,721	3,448,597	3,408,917
	<b>37,286,701</b>	<b>40,850,653</b>	<b>43,639,219</b>	<b>46,145,253</b>	<b>49,375,033</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.



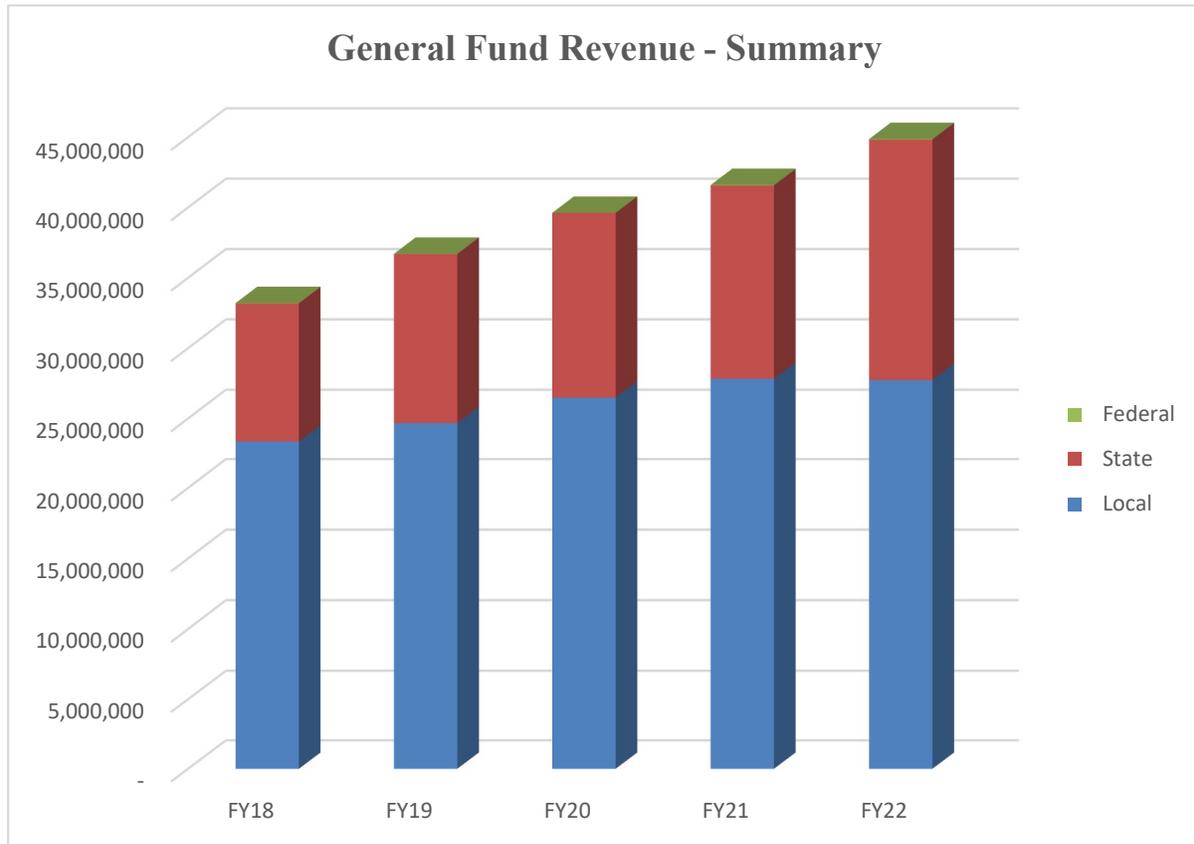
## 2021-2022 Budget

### Sources of Revenue by Fund

#### General Fund (10)

	Actual			Revised FY21	Proposed FY22
	FY18	FY19	FY20		
Local	23,360,573	24,674,721	26,482,690	27,820,495	27,730,896
State	9,823,133	12,015,191	13,131,427	13,749,346	17,101,292
Federal	19,287	12,775	7,060	26,832	29,855
<b>Total</b>	<b>33,202,993</b>	<b>36,702,687</b>	<b>39,621,177</b>	<b>41,596,673</b>	<b>44,862,043</b>

The General Fund accounts for all financial resources of the district except those specifically required to be accounted for in another fund. The Kingsway Regional School District’s General Fund totals \$44,862,043 for FY22. The general fund is made up of five main sources of revenue: (1) Fund Balance, or surplus; (2) State Aid; (3) Local Tax Levy; (4) Tuition; and (5) Other Miscellaneous sources (Facility rental, interest, athletic admission fees, student participation fees, etc.).

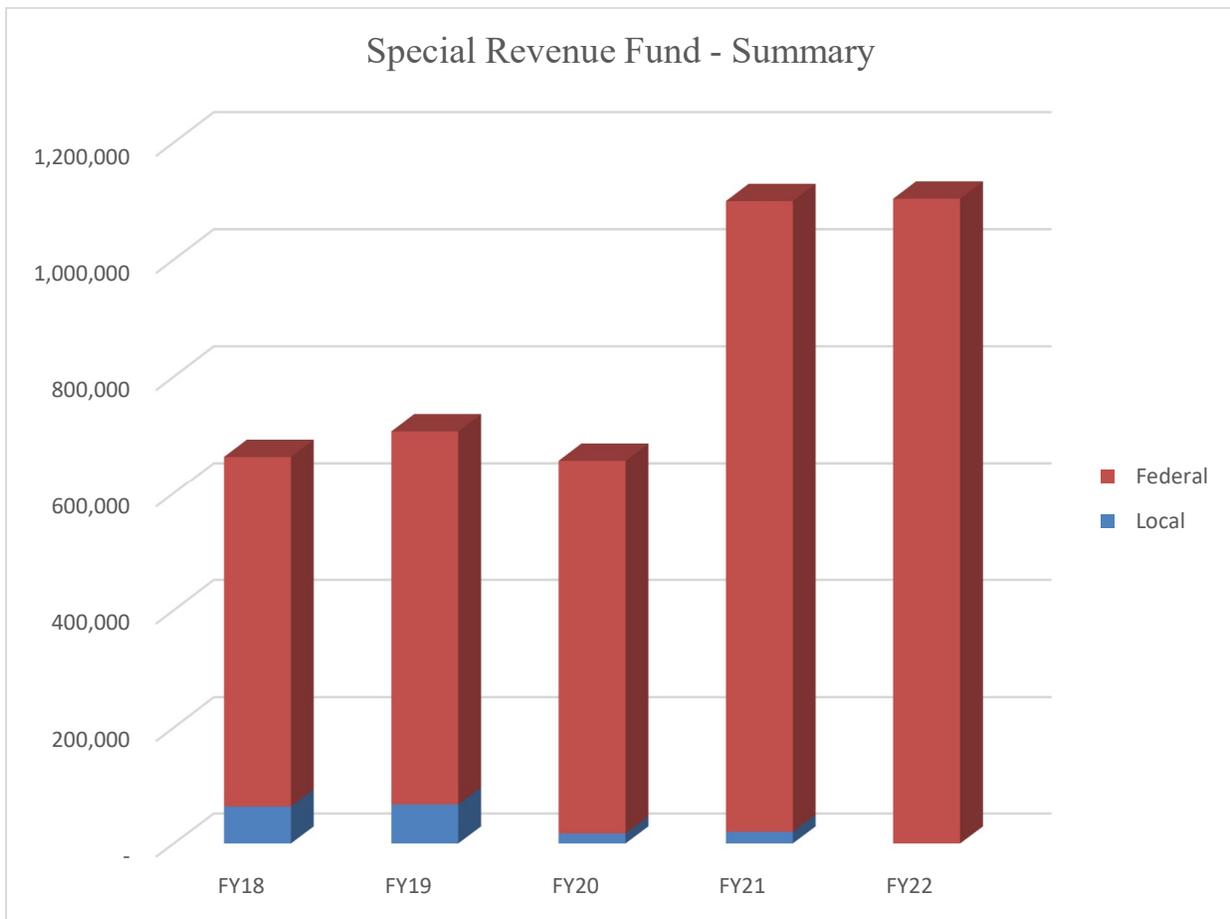


## 2021-2022 Budget

### Special Revenue Fund (20)

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Local	64,062	67,561	17,110	20,200	-
Federal	598,825	638,984	639,211	1,079,783	1,104,073
<b>Total</b>	<b>662,887</b>	<b>706,545</b>	<b>656,321</b>	<b>1,099,983</b>	<b>1,104,073</b>

The special revenue fund accounts for 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), or Individuals with Disabilities Education Act (IDEA) funds.

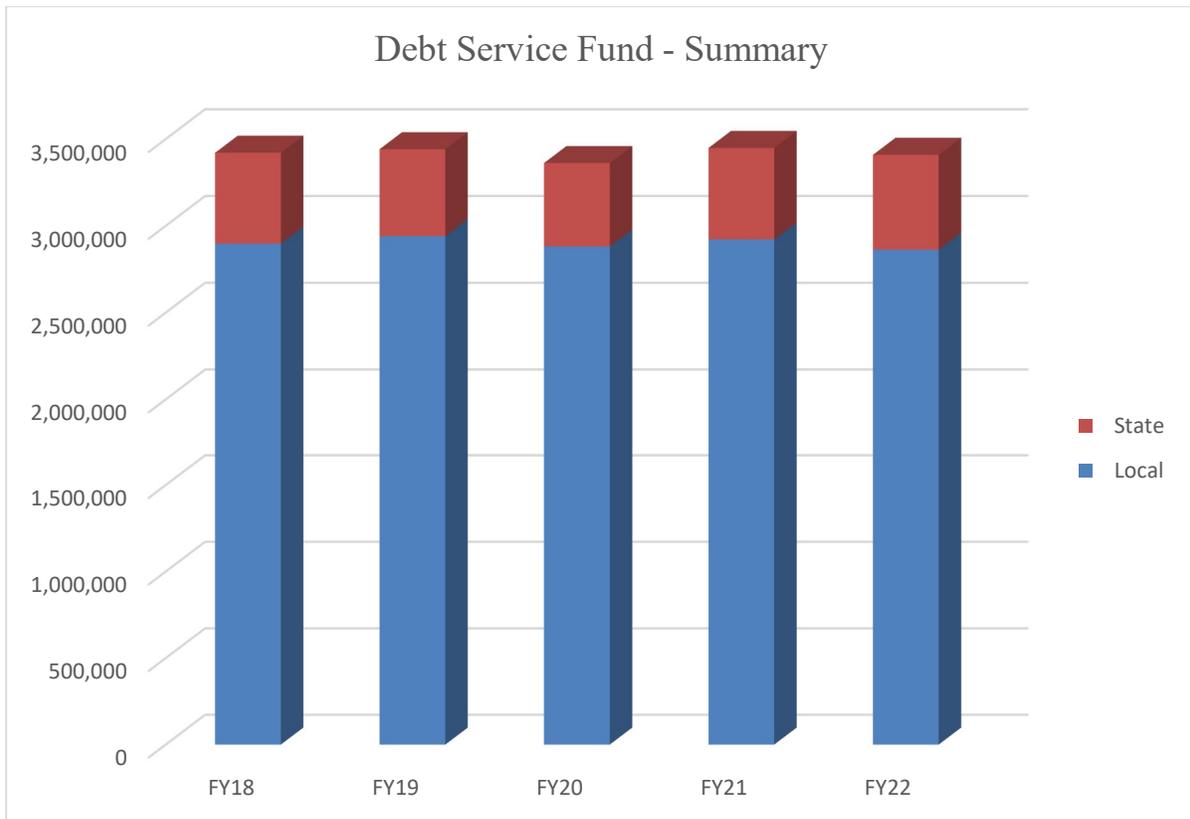


## 2021-2022 Budget

### Debt Service Fund (40)

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Local	2,897,957	2,940,929	2,880,640	2,921,632	2,862,541
State	522,864	500,492	481,081	526,965	546,376
<b>Total</b>	3,420,821	3,441,421	3,361,721	3,448,597	3,408,917

The Debt Service Fund 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.



## 2021-2022 Budget

### Revenue Detail by Source

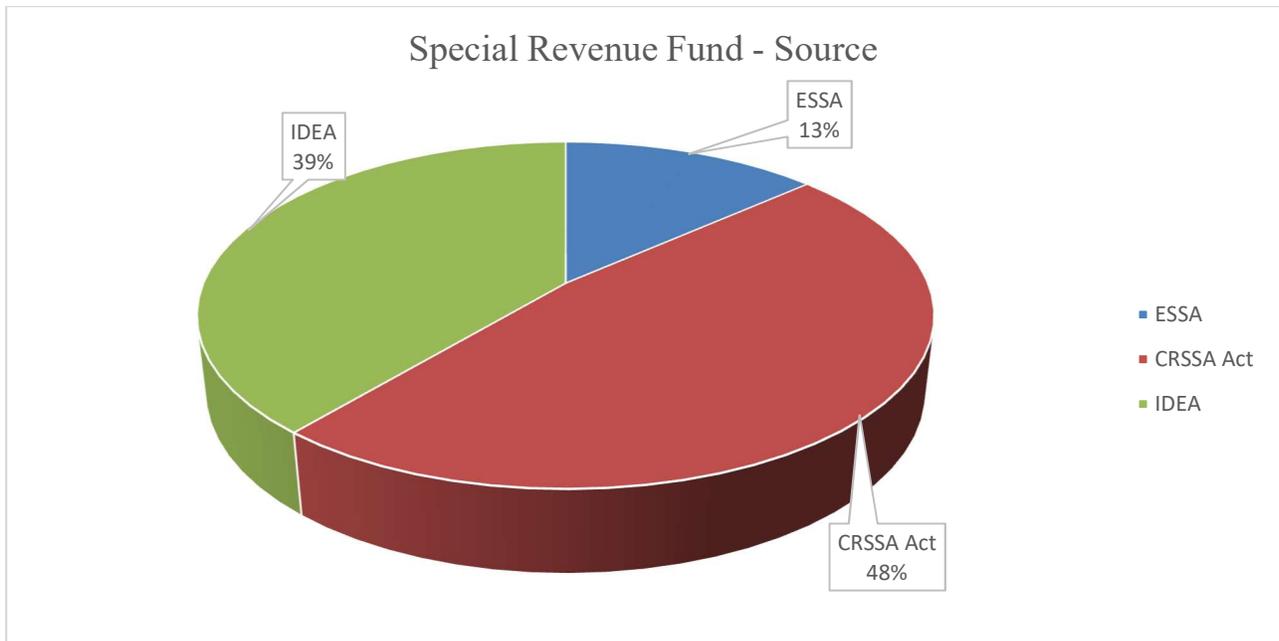
#### General Fund

	Actual			Revised FY21	Proposed FY22
	FY18	FY19	FY20		
<b>Local Sources</b>					
Local Tax Levy	20,630,552	21,597,640	22,263,737	23,030,608	23,491,220
Tuition	2,677,133	2,476,547	2,591,361	3,104,479	2,911,432
Miscellaneous	350,011	497,318	303,445	260,000	195,963
Total Local Sources	23,657,696	24,571,505	25,158,543	26,395,087	26,622,652
<b>State Sources</b>					
Transportation Aid	293,272	1,518,262	1,518,262	1,518,262	1,518,262
Extraordinary Aid	169,480	223,888	250,253	150,000	150,000
Special Education Aid	1,152,423	2,148,364	2,148,364	2,148,364	2,148,364
Equalization Aid	6,867,815	7,829,675	8,981,736	9,664,908	13,051,854
Security Aid	160,339	232,812	232,812	232,812	232,812
Non-Public Transportation Aid	52,780	62,190	-	35,000	-
Under Adequacy Aid	133,057	-	-	-	-
Supplemental Enrollment Growth Aid	921,670	-	-	-	-
PARCC Readiness Aid	22,880	-	-	-	-
Per Pupil Growth Aid	22,880	-	-	-	-
Professional Learning Community Aid	24,530	-	-	-	-
State Reimbursement for Lead Testing	1,730	-	-	-	-
Host District Support Aid	277	-	-	-	-
Total State Sources	9,823,133	12,015,191	13,131,427	13,749,346	17,101,292
<b>Federal Sources</b>					
Medicaid Reimbursement	19,287	12,775	7,060	26,832	29,855
Total Federal Sources	19,287	12,775	7,060	26,832	29,855
Transfers from Other Funds	33,940	86,196	322,020	-	-
Budgeted Fund Balance	1,328,350	-	-	802,058	1,132,281
Withdraw from Capital Reserve	-	-	-	458,674	-
Prior Year Encumbrances	-	-	-	164,676	-
Actual Revenues (Over)/Under Expenditures	(1,659,413)	17,020	1,002,127	-	-
Total General Fund	33,202,993	36,702,687	39,621,177	41,596,673	44,862,043

## 2021-2022 Budget

### Special Revenue Fund

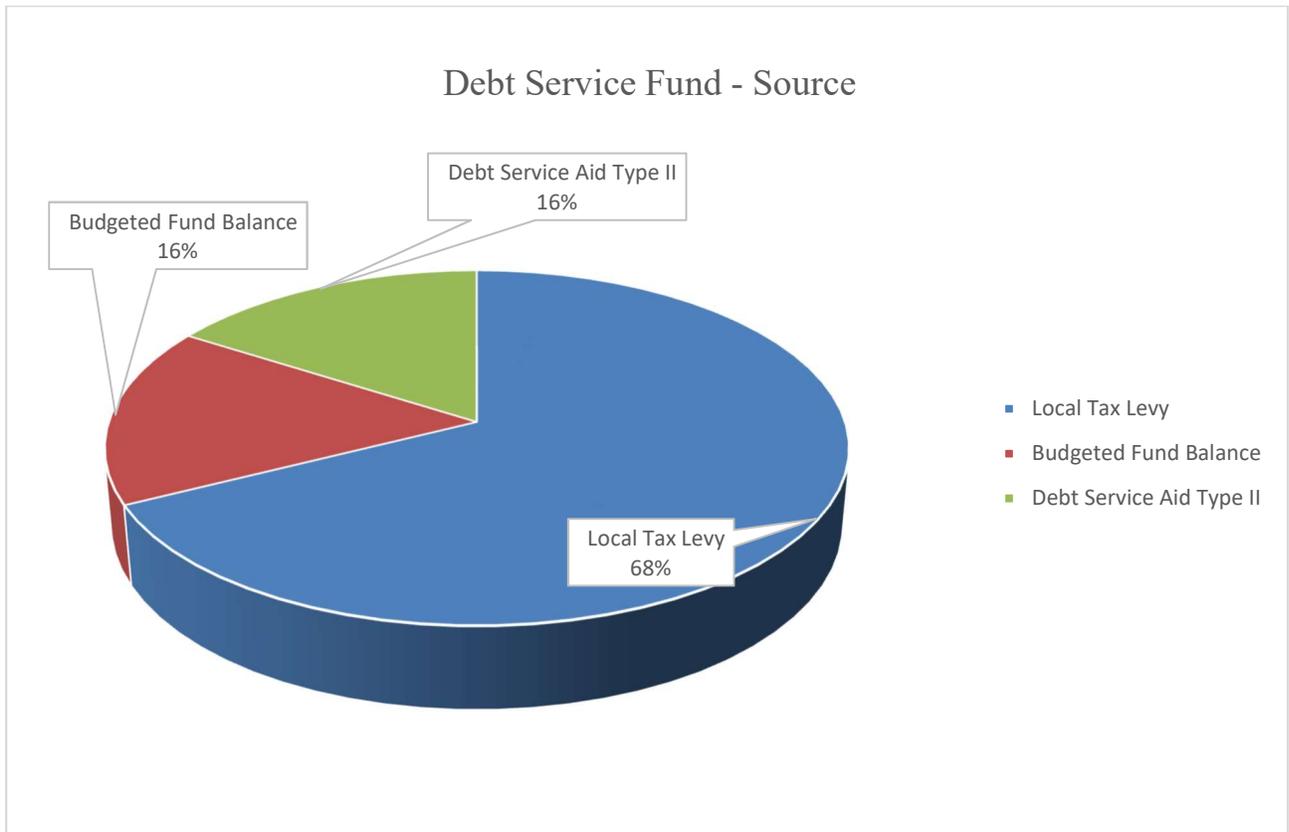
	Actual			Revised FY21	Proposed FY22
	FY18	FY19	FY20		
<b>Local Sources</b>					
Miscellaneous	64,062	67,561	17,110	20,200	-
<b>Total Local Sources</b>	<b>64,062</b>	<b>67,561</b>	<b>17,110</b>	<b>20,200</b>	<b>-</b>
<b>Federal Sources</b>					
ESSA - Title I	130,695	126,109	141,412	148,720	118,030
ESSA - Title II	11,413	44,775	31,445	48,416	21,820
ESSA - Title III	3,300	3,300	2,690	2,985	-
ESSA - Title IV	10,000	9,365	3,250	17,511	8,607
CARES Act Education Stabilization Fund	-	-	-	115,091	-
CARES - Digital Divide Grant	-	-	-	134,507	-
Coronavirus Relief Fund (CRF)	-	-	-	107,512	-
CRSSA Act - ESSER II	-	-	-	-	452,305
CRSSA Act - Learning Acceleration	-	-	-	-	29,026
CRSSA Act - Mental Health	-	-	-	-	45,000
I.D.E.A. Part B	443,417	455,435	460,414	505,041	429,285
<b>Total Federal Sources</b>	<b>598,825</b>	<b>638,984</b>	<b>639,211</b>	<b>1,079,783</b>	<b>1,104,073</b>
<b>Total Special Revenue Fund</b>	<b>662,887</b>	<b>706,545</b>	<b>656,321</b>	<b>1,099,983</b>	<b>1,104,073</b>



## 2021-2022 Budget

### Debt Service Fund

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
<b>Local Sources</b>					
Local Tax Levy	2,896,054	2,839,575	2,151,832	2,171,632	2,304,530
Budgeted Fund Balance	1,904	393	725,000	750,000	558,011
<b>Total Local Sources</b>	<b>2,897,958</b>	<b>2,839,968</b>	<b>2,876,832</b>	<b>2,921,632</b>	<b>2,862,541</b>
<b>State Sources</b>					
Debt Service Aid Type II	522,864	500,492	481,081	526,965	546,376
<b>Total State Sources</b>	<b>522,864</b>	<b>500,492</b>	<b>481,081</b>	<b>526,965</b>	<b>546,376</b>
Actual Revenues (Over)/Under Expenditures	(1)	100,961	3,808	-	-
<b>Total Debt Service Fund</b>	<b>3,420,821</b>	<b>3,441,421</b>	<b>3,361,721</b>	<b>3,448,597</b>	<b>3,408,917</b>



## 2021-2022 Budget

## General Fund Appropriations – By Program/Function

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Regular Programs	9,860,048	11,033,587	11,487,722	12,470,211	13,876,907
Special Education - Multiple Disabilities	263,835	456,309	461,377	471,959	485,091
Special Education - Resource Room/Resource Cent	2,015,462	2,124,225	2,397,678	2,640,938	2,962,535
Special Education - Home Instruction	13,979	31,093	58,390	29,415	47,400
Basic Skills/Remedial	1,392	1,286	9,191	9,384	3,437
Bilingual Education	44,217	48,323	-	-	-
School-Sponsored Extra Curricular Activities	154,926	192,428	224,067	187,069	292,315
School-Sponsored Athletics	829,084	870,971	886,479	1,032,490	1,111,762
Before/After School Programs	4,320	5,523	7,302	1,480	-
Tuition	2,221,880	2,333,370	2,875,656	2,860,328	2,938,873
Attendance	76,056	114,630	132,477	130,354	134,460
Health Services	266,445	277,610	286,329	355,578	459,597
Speech/OT/PT and Related Services	155,325	235,673	130,894	164,246	174,750
Extraordinary Services	355,730	396,251	586,645	639,327	682,478
Guidance	752,814	814,824	888,728	993,690	1,059,243
Child Study Team	528,411	617,988	646,165	715,014	757,410
Improvement of Instruction Services	411,766	405,600	405,674	625,861	801,791
Educational Media Services/Library	219,947	252,339	241,846	264,305	276,235
Instructional Staff Training Services	75,955	97,266	114,058	131,676	154,459
General Administration	488,884	563,954	446,522	574,753	611,900
School Administration	1,595,467	1,536,163	1,552,218	1,829,881	1,642,442
Central Services	403,914	457,177	517,696	639,400	652,434
Administrative Information Technology	401,652	498,736	464,689	433,352	419,520
Required Maintenance for School Facilities	363,084	418,445	557,050	511,869	617,972
Custodial Services	2,086,326	2,081,187	2,100,658	2,340,948	2,407,132
Care and Upkeep of Grounds	278,671	289,575	330,501	344,535	379,958
Security	87,381	147,213	192,054	181,640	222,762
Student Transportation Services	2,689,692	3,030,913	3,164,983	3,507,791	3,925,101
Personal Services - Allocated Employee Benefits	-	-	-	23,200	19,855
Personal Services - Unallocated Employee Benefits	5,728,938	6,177,743	6,277,460	6,654,293	7,178,271
Equipment	624,850	890,750	36,756	153,250	263,555
Facilities Acquisition and Construction Services	198,822	301,535	116,737	612,737	253,828
Increase in Capital Reserve	-	-	-	500	500
Capital Reserve - Transfer to Capital Projects	-	-	1,939,960	-	-
Charter Schools	3,720	-	83,215	65,199	48,070
	<u>33,202,993</u>	<u>36,702,687</u>	<u>39,621,177</u>	<u>41,596,673</u>	<u>44,862,043</u>

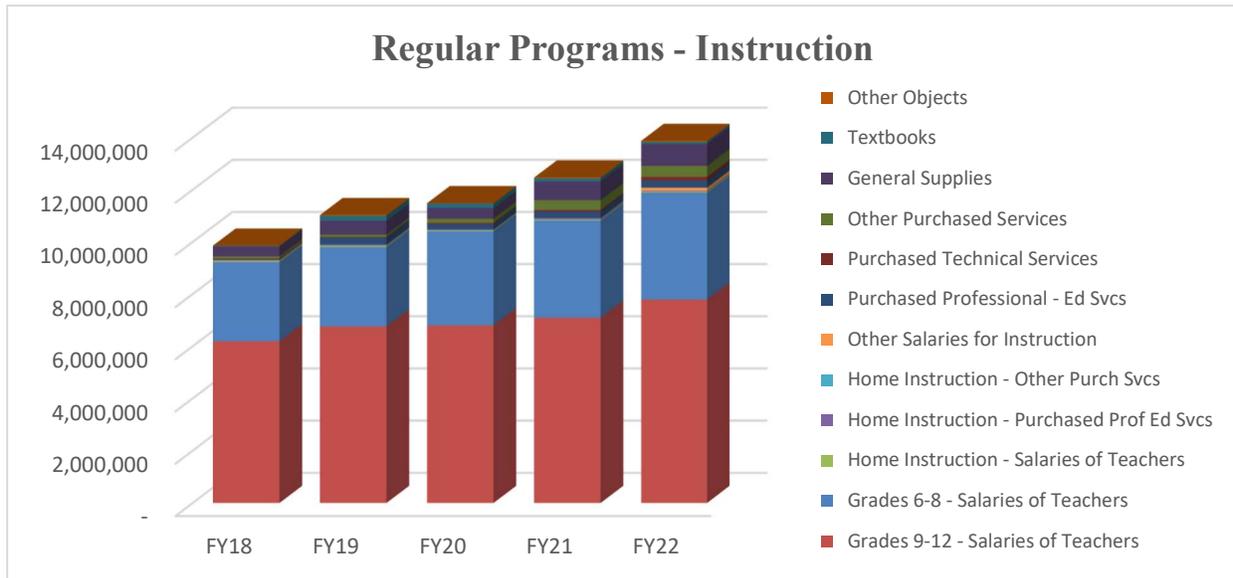
## 2021-2022 Budget

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

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

	Actual			Revised FY21	Proposed FY22
	FY18	FY19	FY20		
Grades 6-8 - Salaries of Teachers	3,033,939	3,048,264	3,605,888	3,727,361	4,092,937
Grades 9-12 - Salaries of Teachers	6,193,764	6,761,316	6,806,072	7,095,570	7,796,081
Home Instruction - Salaries of Teachers	51,630	47,256	38,258	39,000	40,000
Home Instruction - Purchased Prof Ed Svcs	42,254	41,856	28,104	59,133	33,000
Home Instruction - Other Purch Svcs	1,661	1,732	908	2,000	2,000
Other Salaries for Instruction	107	-	-	-	116,727
Purchased Professional - Ed Svcs	6,509	266,287	198,788	233,798	266,830
Purchased Technical Services	32,642	28,645	52,409	68,855	145,922
Other Purchased Services	86,717	86,370	161,941	375,815	420,644
General Supplies	375,226	532,260	412,473	718,212	846,831
Textbooks	26,172	193,026	168,156	123,434	79,582
Other Objects	9,427	26,575	14,725	27,033	36,353
	9,860,048	11,033,587	11,487,722	12,470,211	13,876,907

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).



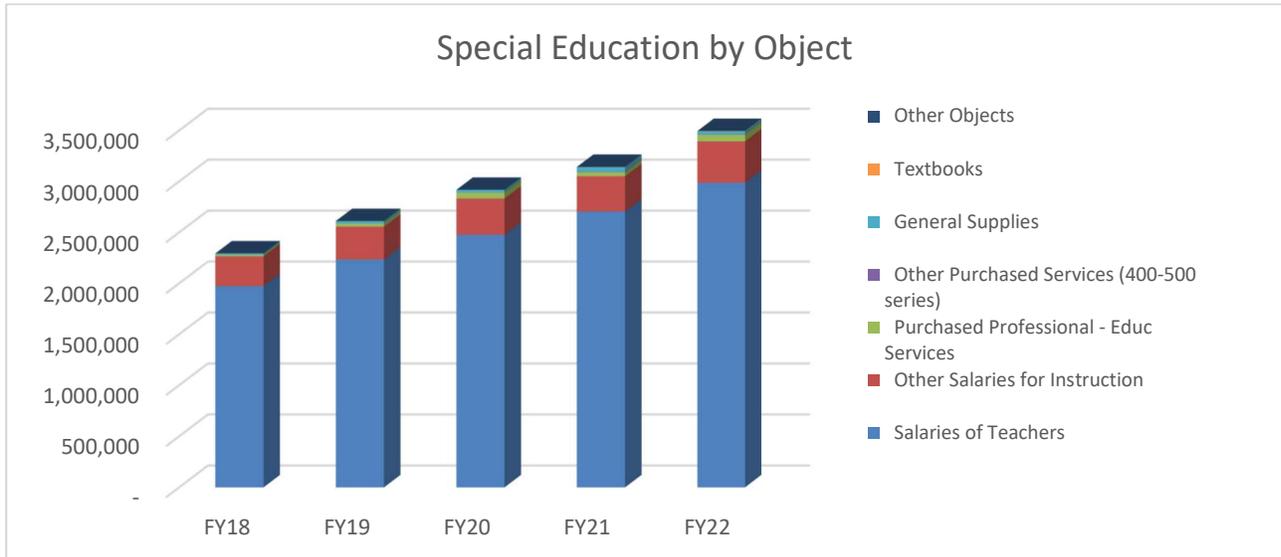
## 2021-2022 Budget

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

Program Level	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Multiple Disabilities	263,835	456,309	461,377	471,959	485,091
Resource Room/Resource Center	2,015,462	2,124,225	2,397,678	2,640,938	2,962,535
Home Instruction	13,979	31,093	58,390	29,415	47,400
	<u>2,293,276</u>	<u>2,611,627</u>	<u>2,917,445</u>	<u>3,142,312</u>	<u>3,495,026</u>

Object Level	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Salaries of Teachers	1,973,082	2,233,925	2,476,665	2,704,687	2,986,943
Other Salaries for Instruction	293,008	322,297	355,712	345,855	406,413
Purchased Professional - Educ Services	13,813	31,053	58,358	41,211	66,520
Other Purchased Services (400-500 series)	349	2,277	3,518	4,830	3,900
General Supplies	12,152	22,075	23,192	43,935	28,100
Textbooks	872	-	-	1,624	3,150
Other Objects	-	-	-	170	-
	<u>2,293,276</u>	<u>2,611,627</u>	<u>2,917,445</u>	<u>3,142,312</u>	<u>3,495,026</u>

Special Education – Instruction (11-2xx-100-xxx) is used to record the classroom costs of providing services because of individualized education programs (IEPs). A program is considered special when its classes contain only special education pupils. Costs are classified in accordance with the program categories.

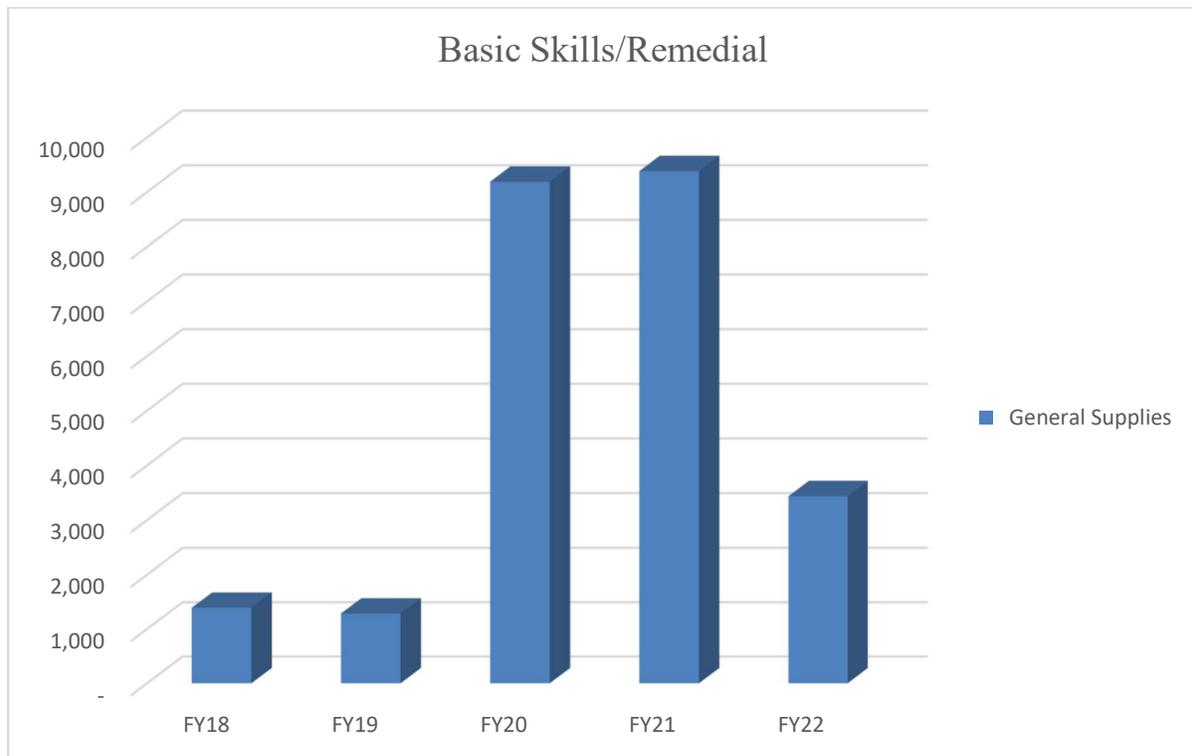


## 2021-2022 Budget

### Basic Skills/Remedial (11-230-100-xxx)

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
General Supplies	1,392	1,286	9,191	9,384	3,437
	1,392	1,286	9,191	9,384	3,437

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.

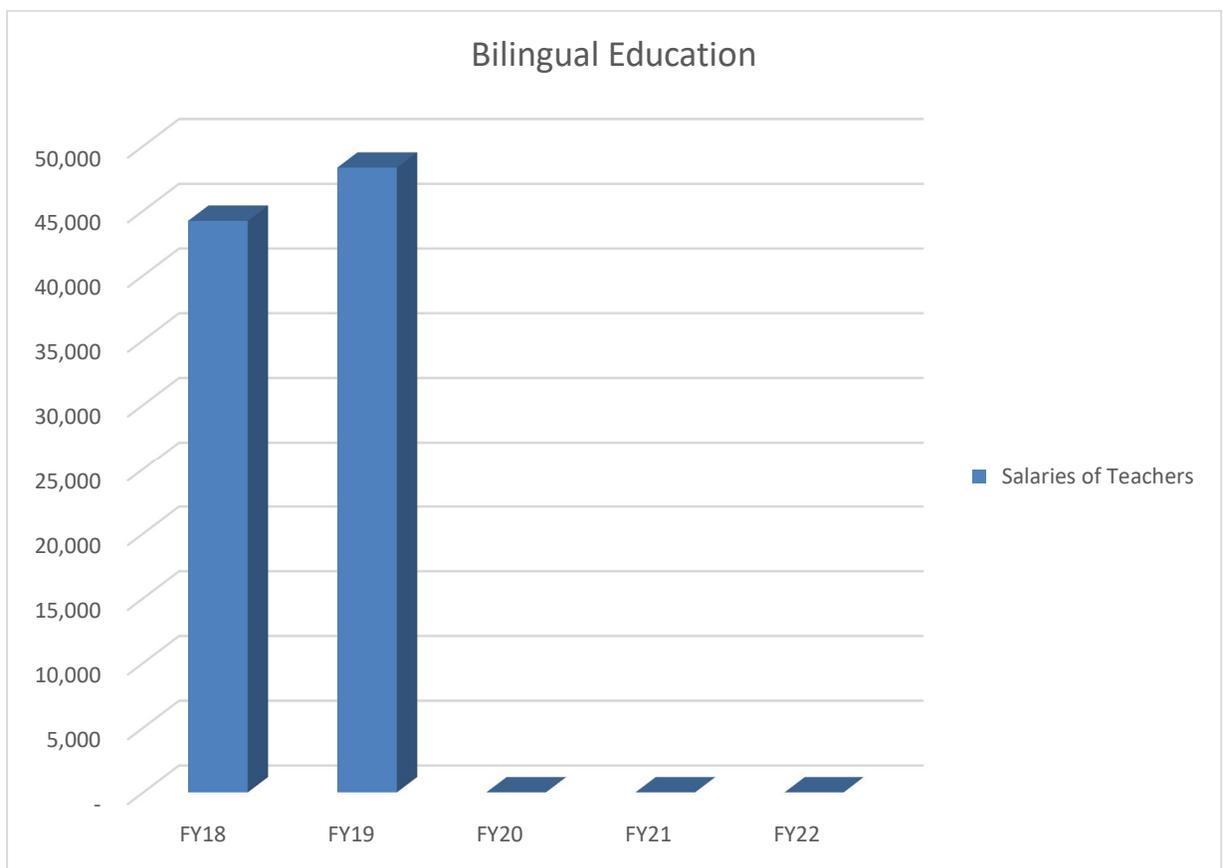


## 2021-2022 Budget

### Bilingual Education (11-240-100-xxx)

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Salaries of Teachers	44,217	48,323	-	-	-
	44,217	48,323	-	-	-

Bilingual Education (11-240-100-XXX) is used to record the classroom costs of providing the district's bilingual education program.

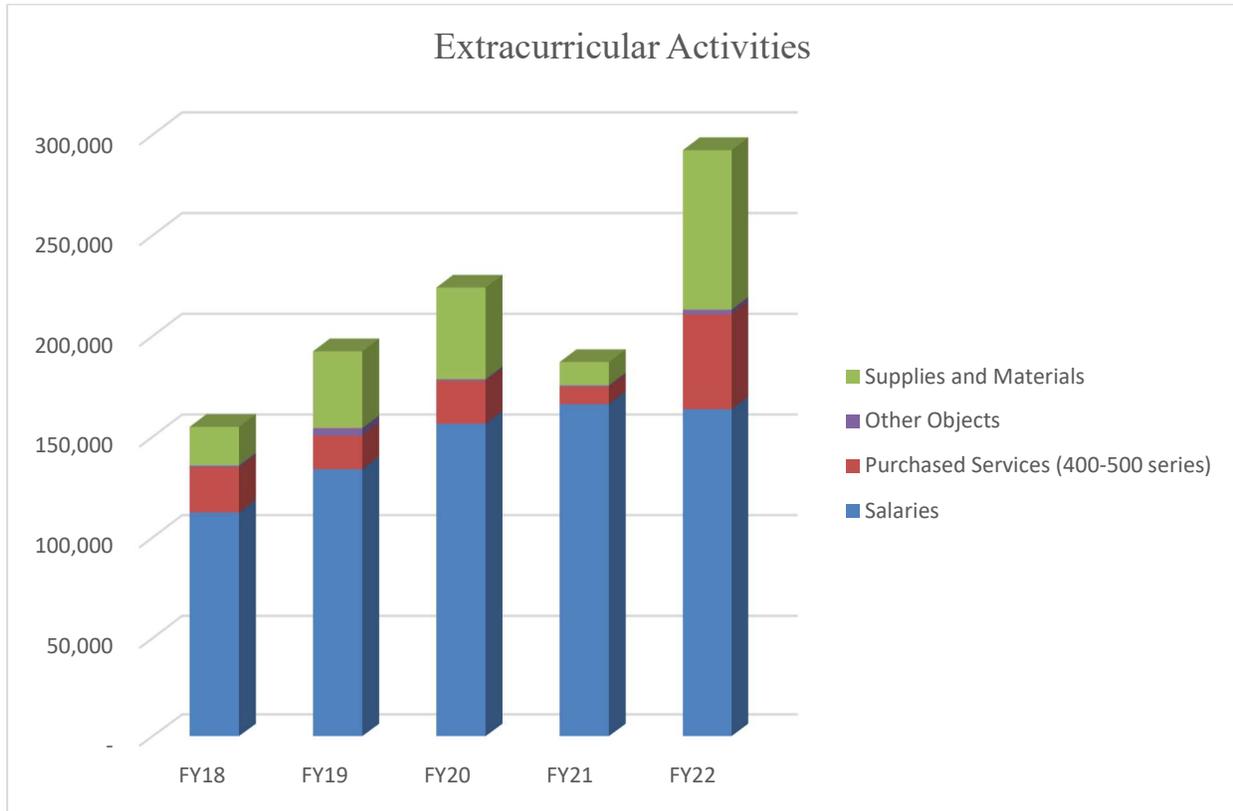


## 2021-2022 Budget

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

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Salaries	112,372	133,864	156,455	166,171	163,615
Purchased Services (400-500 series)	22,501	16,700	21,389	8,698	47,160
Supplies and Materials	19,218	38,109	45,513	11,550	79,240
Other Objects	835	3,755	710	650	2,300
	<u>154,926</u>	<u>192,428</u>	<u>224,067</u>	<u>187,069</u>	<u>292,315</u>

School-Sponsored co-curricular/Extracurricular activities (11-401-100-XXX) is used to record the costs associated with district sponsored co-curricular and extra-curricular activities such as entertainment, publications, clubs, band and mock trial.

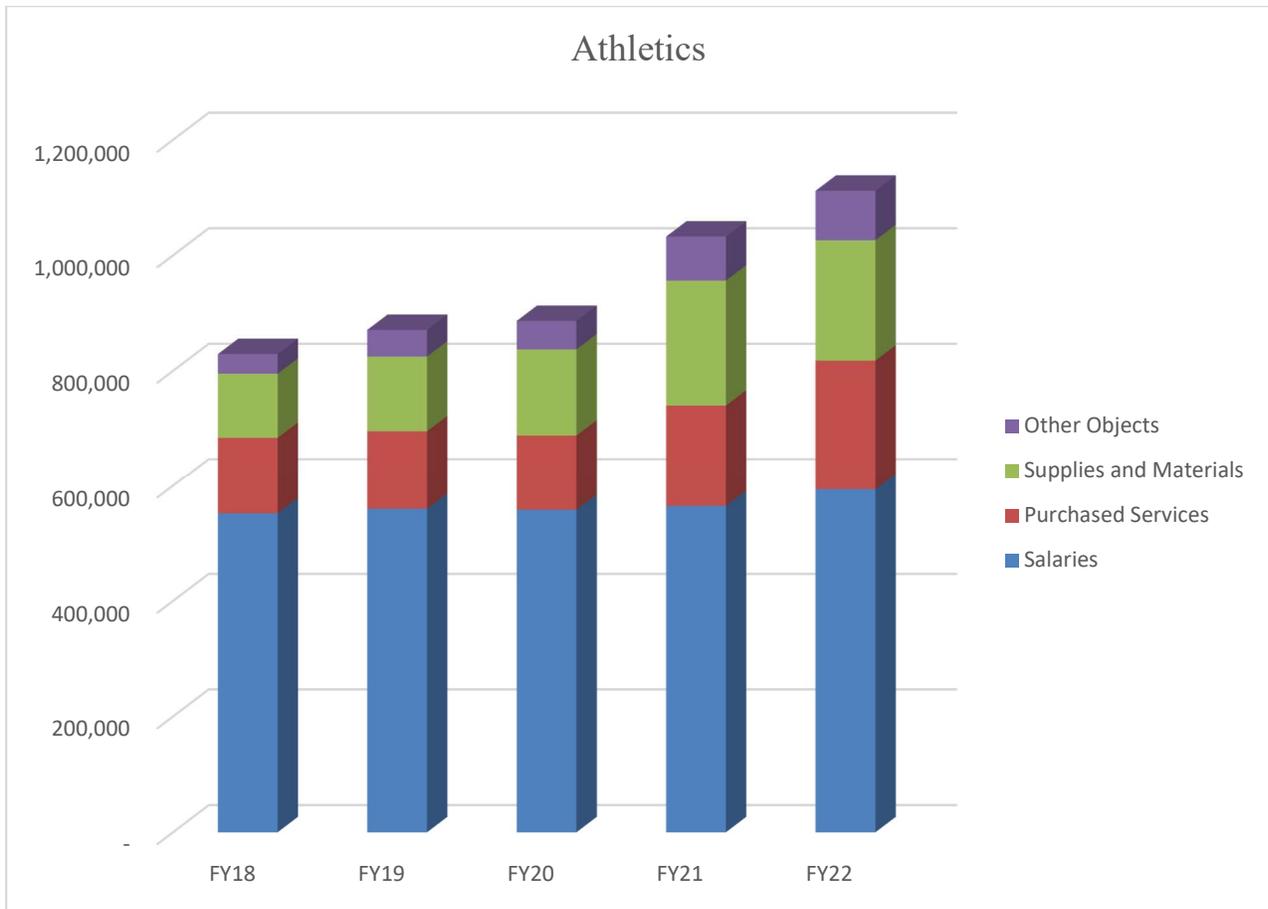


## 2021-2022 Budget

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

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Salaries	551,814	559,730	558,020	564,854	593,772
Purchased Services	132,196	135,790	129,981	174,968	224,190
Supplies and Materials	111,077	129,387	149,155	216,458	208,350
Other Objects	33,997	46,064	49,323	76,210	85,450
	<b>829,084</b>	<b>870,971</b>	<b>886,479</b>	<b>1,032,490</b>	<b>1,111,762</b>

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 freshman, junior varsity and varsity levels.

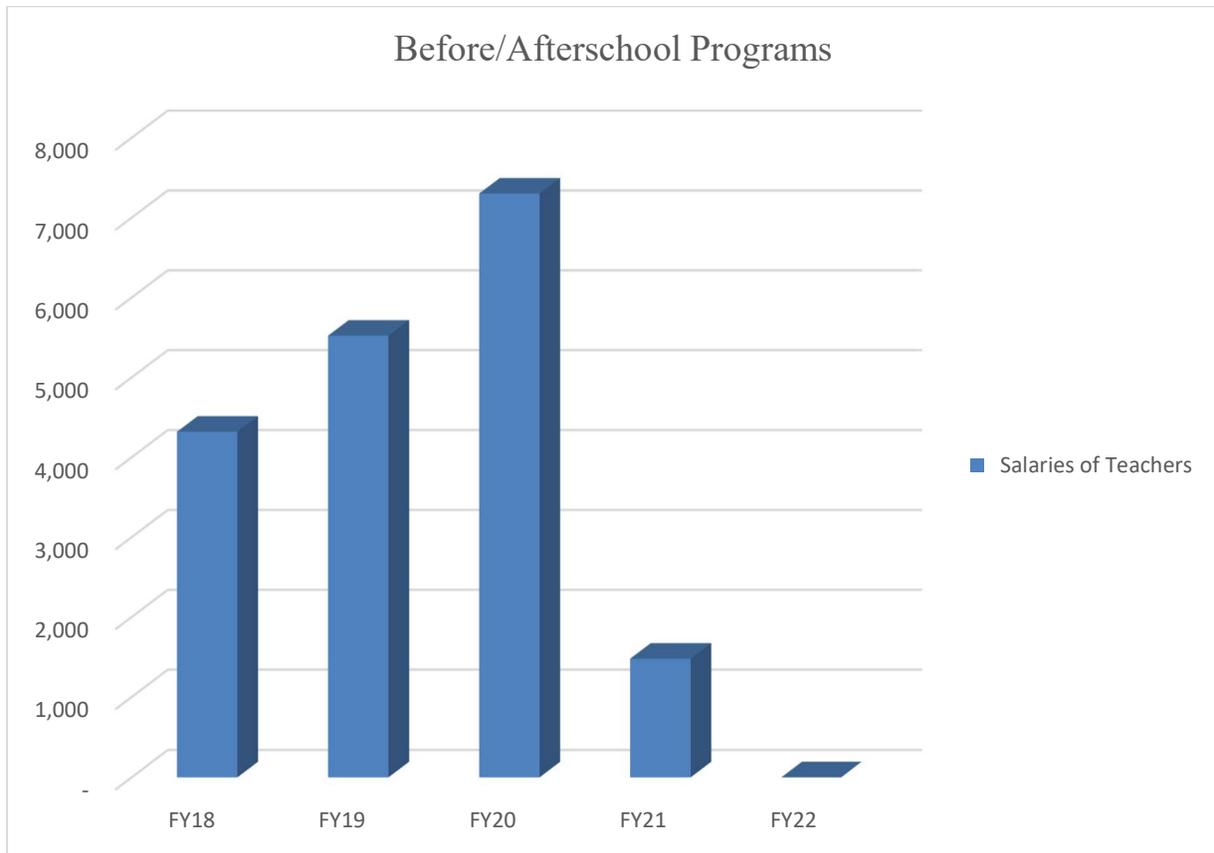


## 2021-2022 Budget

### Before/After School Programs (11-421-100-xxx)

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Salaries of Teachers	4,320	5,523	7,302	1,480	-
	<u>4,320</u>	<u>5,523</u>	<u>7,302</u>	<u>1,480</u>	<u>-</u>

Before/After School Programs (11-421-100-XXX) is used to record the costs of remedial/supplementary support for students. Expenditures for tutoring, homework assistance, and/or structured recreation and social activities are recorded here. This included the middle schools after school enrichment program, which emphasizes higher-level thinking skills, basic and complex problem solving, and extended interdisciplinary themes.

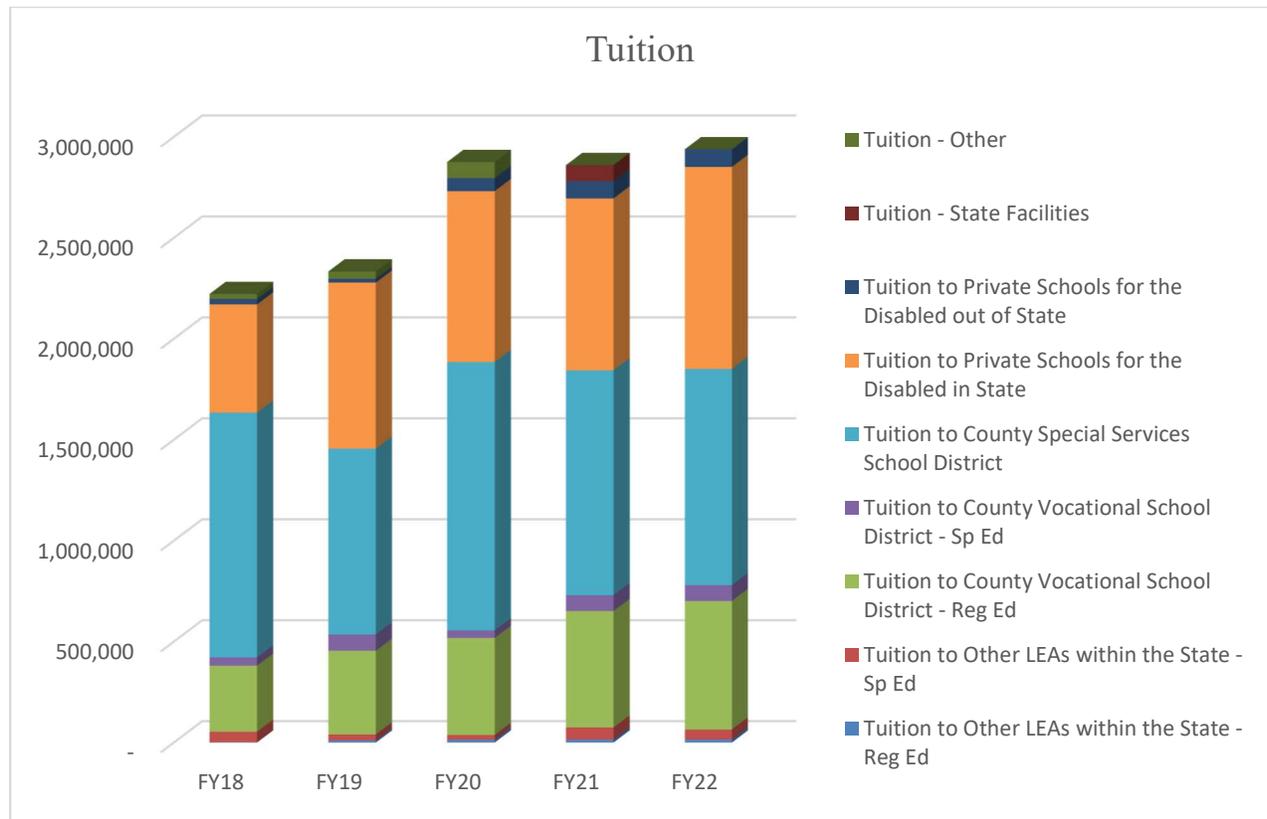


## 2021-2022 Budget

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

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Tuition to Other LEAs within the State - Reg Ed	1,580	9,990	14,500	15,000	15,000
Tuition to Other LEAs within the State - Sp Ed	52,187	30,328	23,245	60,000	50,000
Tuition to County Vocational School District - Reg Ed	327,249	414,854	480,406	576,711	636,575
Tuition to County Vocational School District - Sp Ed	41,160	80,557	37,798	78,895	78,475
Tuition to County Special Services School District	1,212,207	920,453	1,329,163	1,113,807	1,070,750
Tuition to Private Schools for the Disabled in State	535,772	822,281	846,411	850,915	1,000,573
Tuition to Private Schools for the Disabled out of State	26,950	18,660	64,389	85,000	87,500
Tuition - State Facilities	-	-	-	80,000	-
Tuition - Other	24,775	36,247	79,744	-	-
	<u>2,221,880</u>	<u>2,333,370</u>	<u>2,875,656</u>	<u>2,860,328</u>	<u>2,938,873</u>

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. A distinction is made between regular and special education pupils and receiving districts within and outside the state.

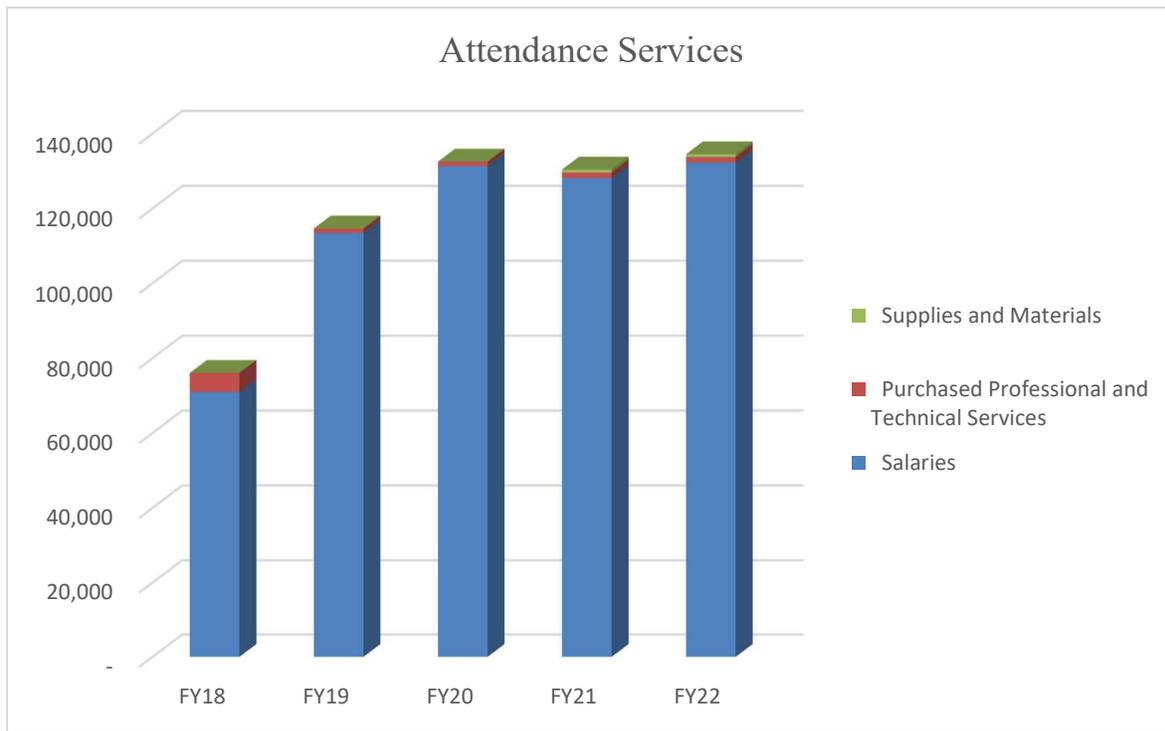


## 2021-2022 Budget

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

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Salaries	70,968	113,432	131,279	128,094	132,210
Purchased Professional and Technical Services	5,088	1,198	1,198	1,500	1,500
Supplies and Materials	-	-	-	760	750
	<u>76,056</u>	<u>114,630</u>	<u>132,477</u>	<u>130,354</u>	<u>134,460</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. 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.

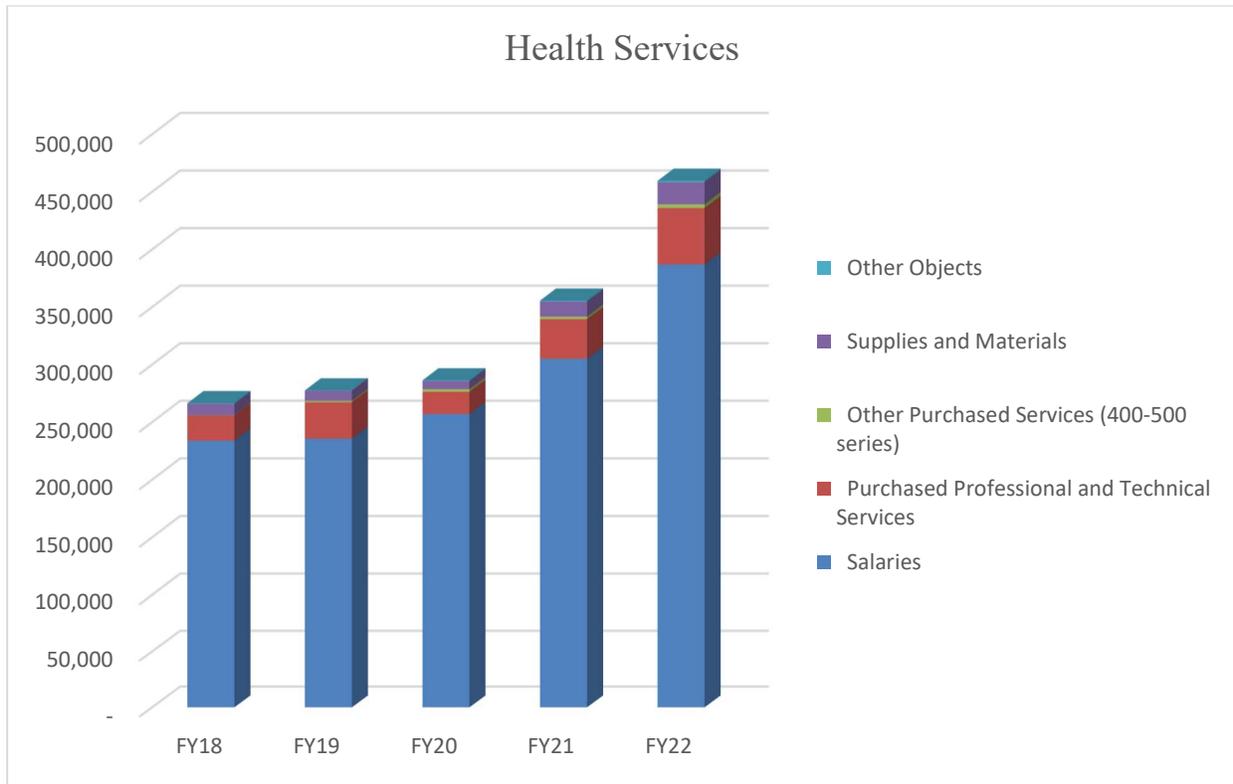


## 2021-2022 Budget

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

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Salaries	233,990	235,656	257,060	305,011	387,027
Purchased Professional and Technical Services	21,907	31,654	19,346	34,430	48,895
Other Purchased Services (400-500 series)	259	1,163	2,171	2,200	3,275
Supplies and Materials	9,829	8,875	7,208	13,187	19,300
Other Objects	460	262	544	750	1,100
	<b>266,445</b>	<b>277,610</b>	<b>286,329</b>	<b>355,578</b>	<b>459,597</b>

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 direct instruction 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.

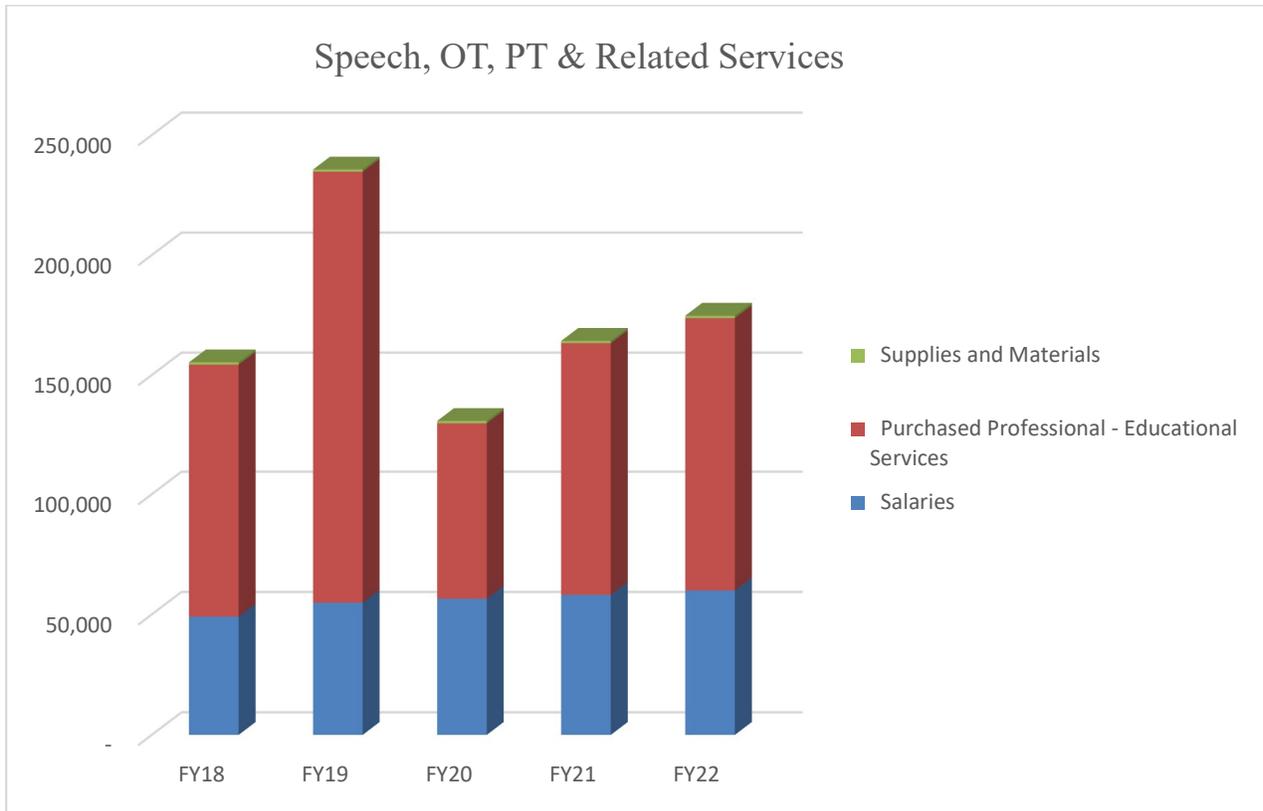


## 2021-2022 Budget

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

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Salaries	49,078	54,905	56,505	58,106	60,000
Purchased Professional - Educational Services	105,264	179,836	73,413	105,190	113,750
Supplies and Materials	983	932	976	950	1,000
	<u>155,325</u>	<u>235,673</u>	<u>130,894</u>	<u>164,246</u>	<u>174,750</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.

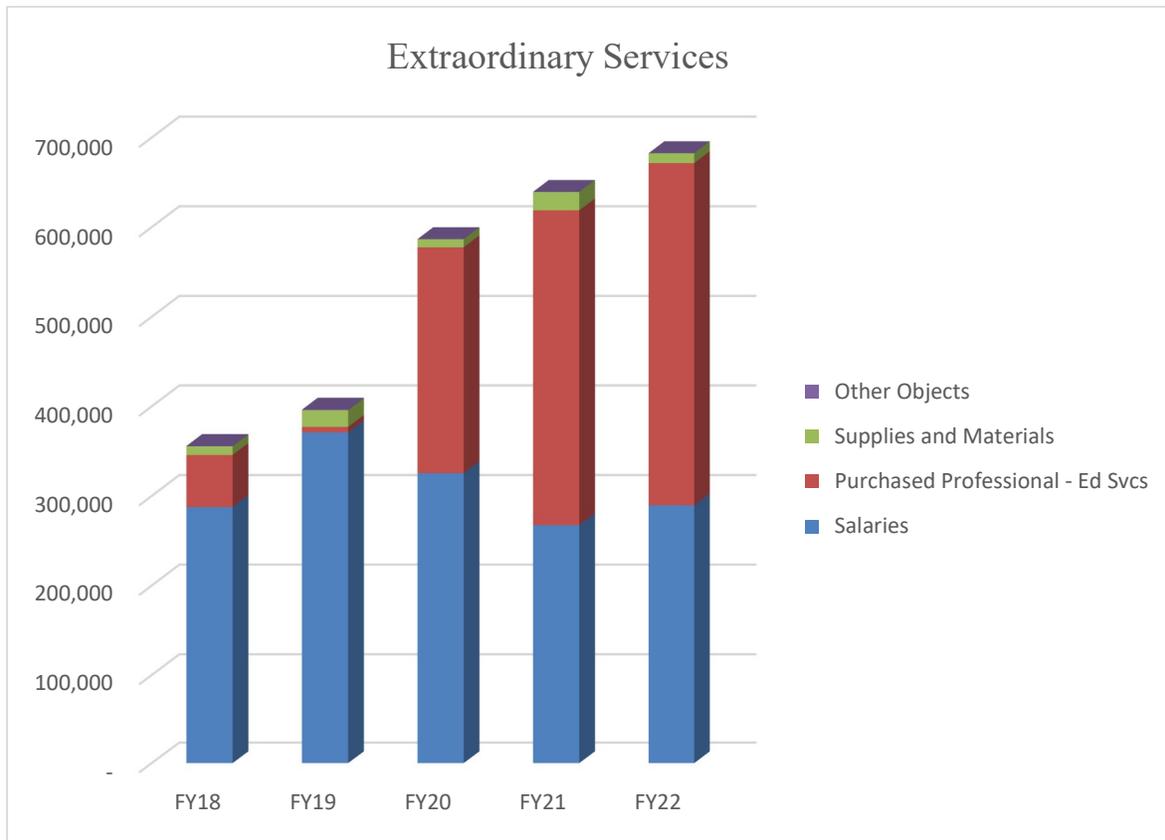


## 2021-2022 Budget

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

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Salaries	287,590	370,873	325,363	267,445	289,478
Purchased Professional - Ed Svcs	58,224	6,210	252,138	351,315	382,000
Supplies and Materials	9,623	18,768	9,144	20,567	11,000
Other Objects	293	400	-	-	-
	<u>355,730</u>	<u>396,251</u>	<u>586,645</u>	<u>639,327</u>	<u>682,478</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.

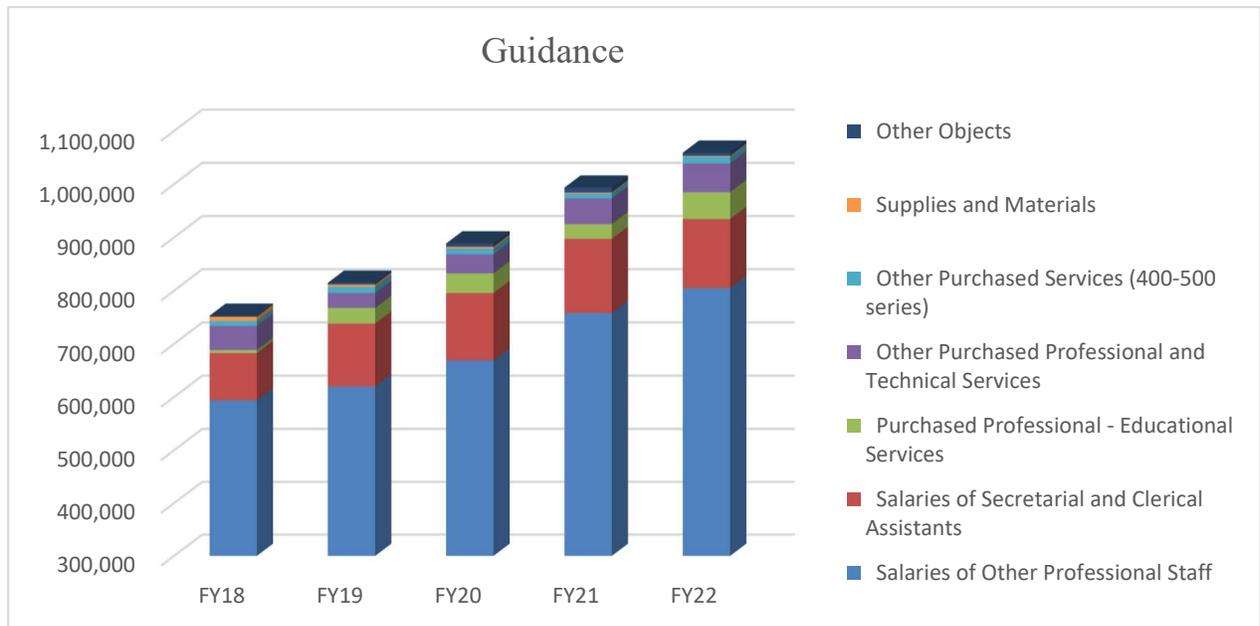


## 2021-2022 Budget

### Guidance (11-000-218-xxx)

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Salaries of Other Professional Staff	594,048	620,115	668,753	757,985	804,538
Salaries of Secretarial and Clerical Assistants	88,719	118,106	126,739	139,565	129,970
Purchased Professional - Educational Services	5,626	29,258	37,086	27,500	50,550
Other Purchased Professional and Technical Services	45,577	28,494	35,854	48,258	54,200
Other Purchased Services (400-500 series)	9,183	11,377	10,637	8,850	12,215
Supplies and Materials	7,779	4,109	3,347	2,262	1,750
Other Objects	1,882	3,365	6,312	9,270	6,020
	<b>752,814</b>	<b>814,824</b>	<b>888,728</b>	<b>993,690</b>	<b>1,059,243</b>

Guidance (11-000-218-XXX) is used to record the costs associated with guidance 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. Guidance 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. Guidance services also include pupil 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.

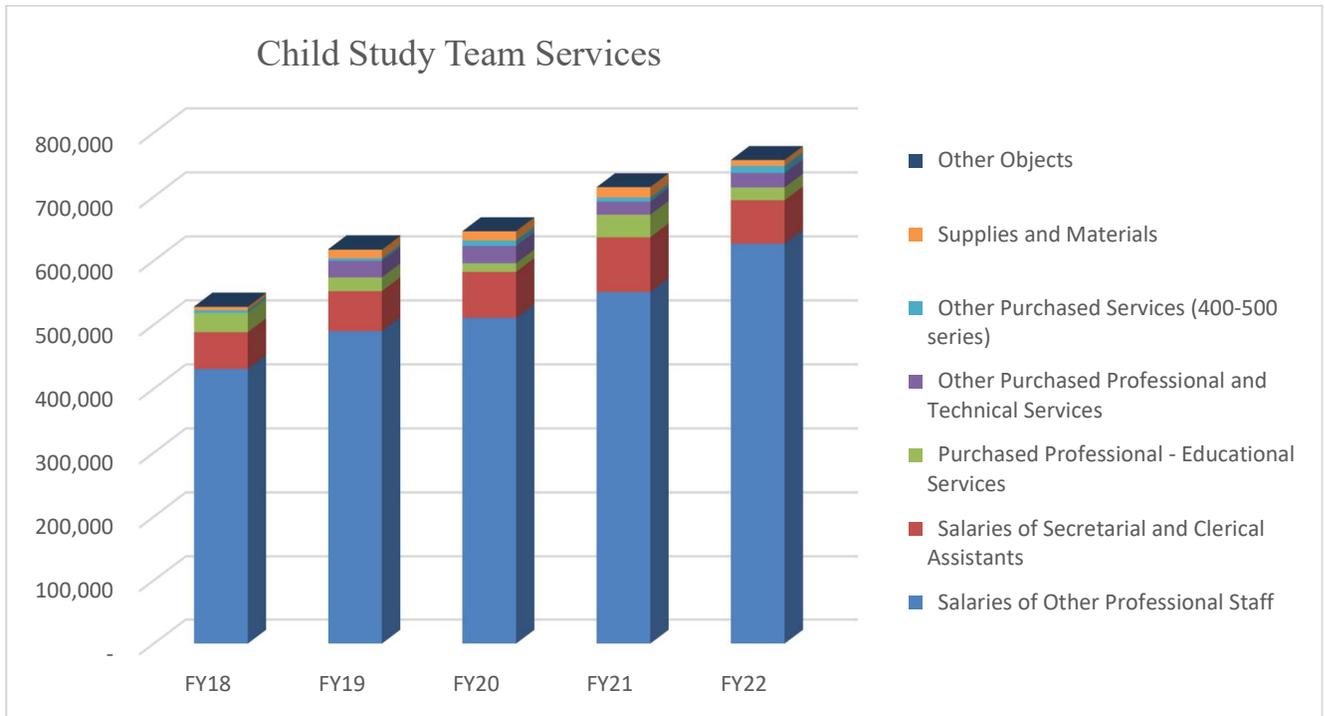


## 2021-2022 Budget

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

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Salaries of Other Professional Staff	430,994	490,027	510,649	551,012	626,607
Salaries of Secretarial and Clerical Assistants	57,432	62,551	71,919	85,628	67,889
Purchased Professional - Educational Services	30,036	21,328	13,412	35,238	20,000
Other Purchased Professional and Technical Services	-	26,094	27,115	20,500	22,700
Other Purchased Services (400-500 series)	4,158	3,913	8,645	6,350	10,990
Supplies and Materials	5,291	13,255	14,425	16,286	9,224
Other Objects	500	820	-	-	-
	<b>528,411</b>	<b>617,988</b>	<b>646,165</b>	<b>715,014</b>	<b>757,410</b>

Child Study Team services (11-000-219-XXX) is used to record the costs associated with the services provided by the child study team members. A child study team consists of a school psychologist, a learning disabilities teacher-consultant, and a school social worker. Child study team members may provide both support services in the development of the I.E.P. and may provide the actual services for the implementation of the I.E.P.s.

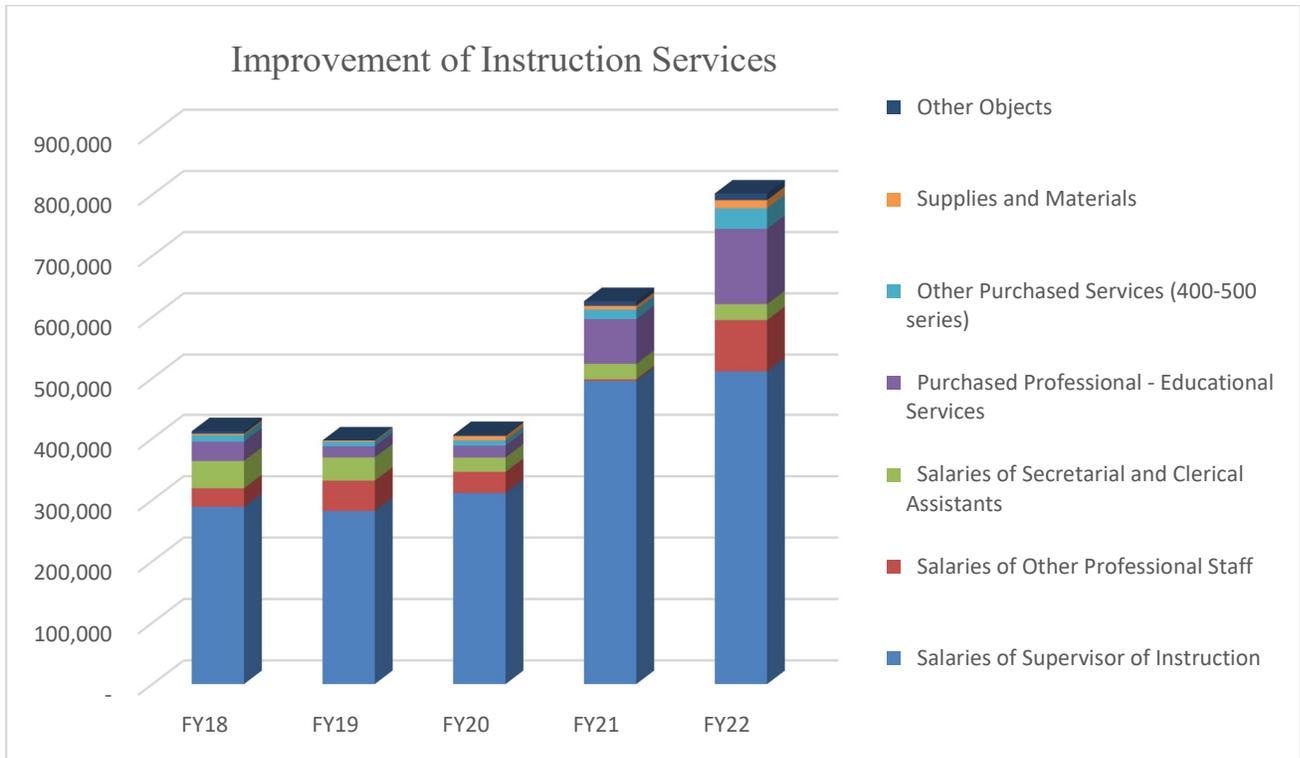


## 2021-2022 Budget

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

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Salaries of Supervisor of Instruction	288,396	281,741	311,208	495,475	510,946
Salaries of Other Professional Staff	30,618	49,647	34,408	2,775	84,055
Salaries of Secretarial and Clerical Assistants	44,496	37,646	23,396	25,098	25,890
Unused Vacation Payment to Terminated/Retired Staff	-	8,787	-	-	-
Purchased Professional - Educational Services	31,471	18,294	19,402	73,250	123,200
Other Purchased Services (400-500 series)	10,262	7,704	8,635	15,480	33,800
Supplies and Materials	2,513	1,721	6,964	6,138	13,000
Other Objects	4,010	60	1,661	7,645	10,900
	<b>411,766</b>	<b>405,600</b>	<b>405,674</b>	<b>625,861</b>	<b>801,791</b>

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 valuable learning experiences for students. These activities include supervision of instruction services, curriculum development, and techniques of instruction, child development and understanding.

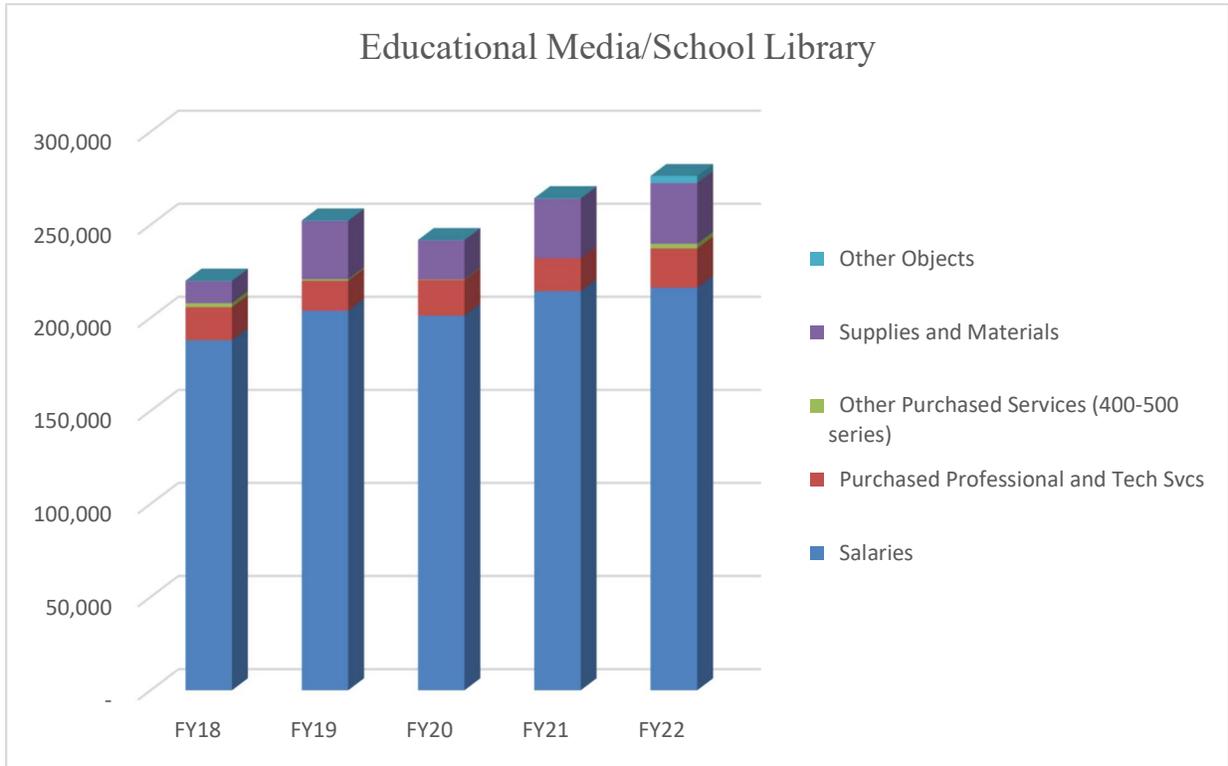


## 2021-2022 Budget

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

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Salaries	187,971	203,737	201,172	214,259	216,211
Purchased Professional and Tech Svcs	17,727	16,201	19,174	17,738	21,094
Other Purchased Services (400-500 series)	2,204	780	320	-	2,519
Supplies and Materials	11,850	31,357	21,050	32,024	32,606
Other Objects	195	264	130	284	3,805
	<u>219,947</u>	<u>252,339</u>	<u>241,846</u>	<u>264,305</u>	<u>276,235</u>

Educational Media services/School Library (11-000-222-XXX) is used to record the costs associated with activities concerning the use of all teaching and learning resources, including hardware and content materials. Educational media are defined as devices, content materials, methods, or experiences used for teaching and learning purposes. School library services, audiovisual services, and computer assisted instruction services are recorded here.

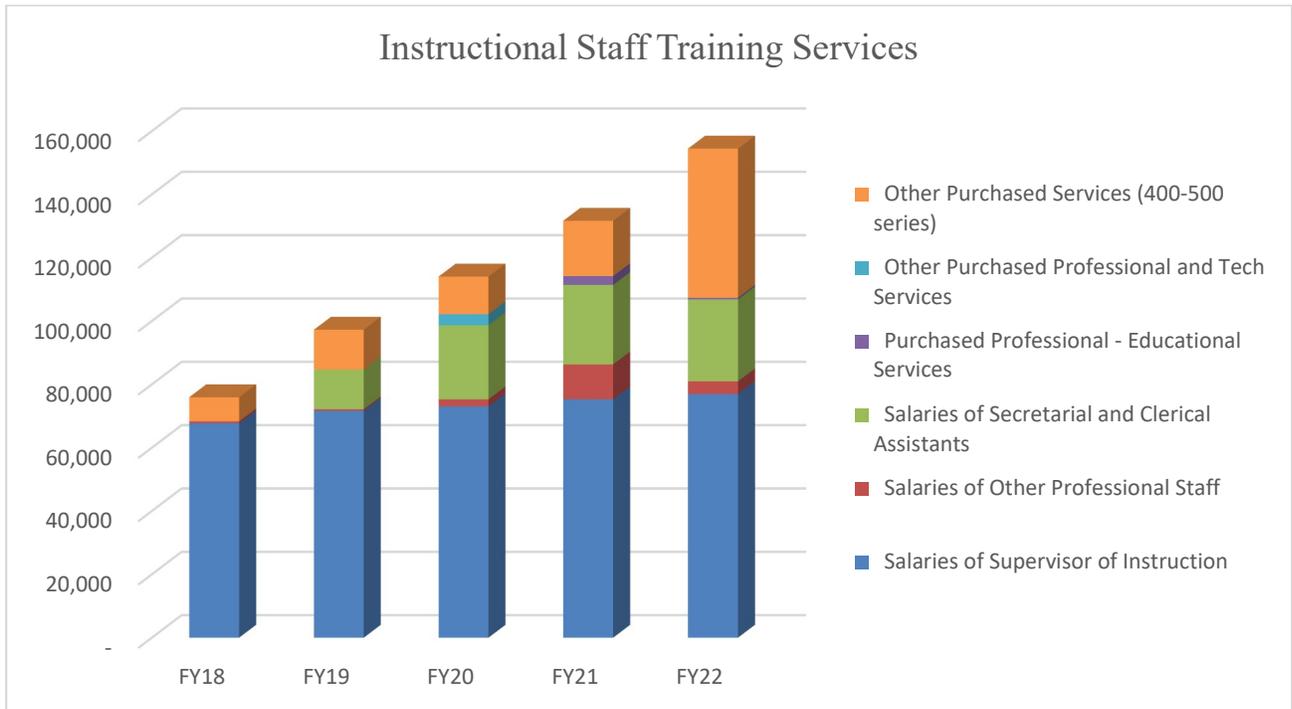


## 2021-2022 Budget

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

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Salaries of Supervisor of Instruction	67,703	71,636	73,068	75,262	76,954
Salaries of Other Professional Staff	612	500	2,220	11,063	4,000
Salaries of Secretarial and Clerical Assistants	2	12,547	23,395	25,098	25,890
Purchased Professional - Educational Services	-	-	-	2,777	500
Other Purchased Professional and Tech Services	-	-	3,500	-	-
Other Purchased Services (400-500 series)	7,638	12,583	11,875	17,476	47,115
	<u>75,955</u>	<u>97,266</u>	<u>114,058</u>	<u>131,676</u>	<u>154,459</u>

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.

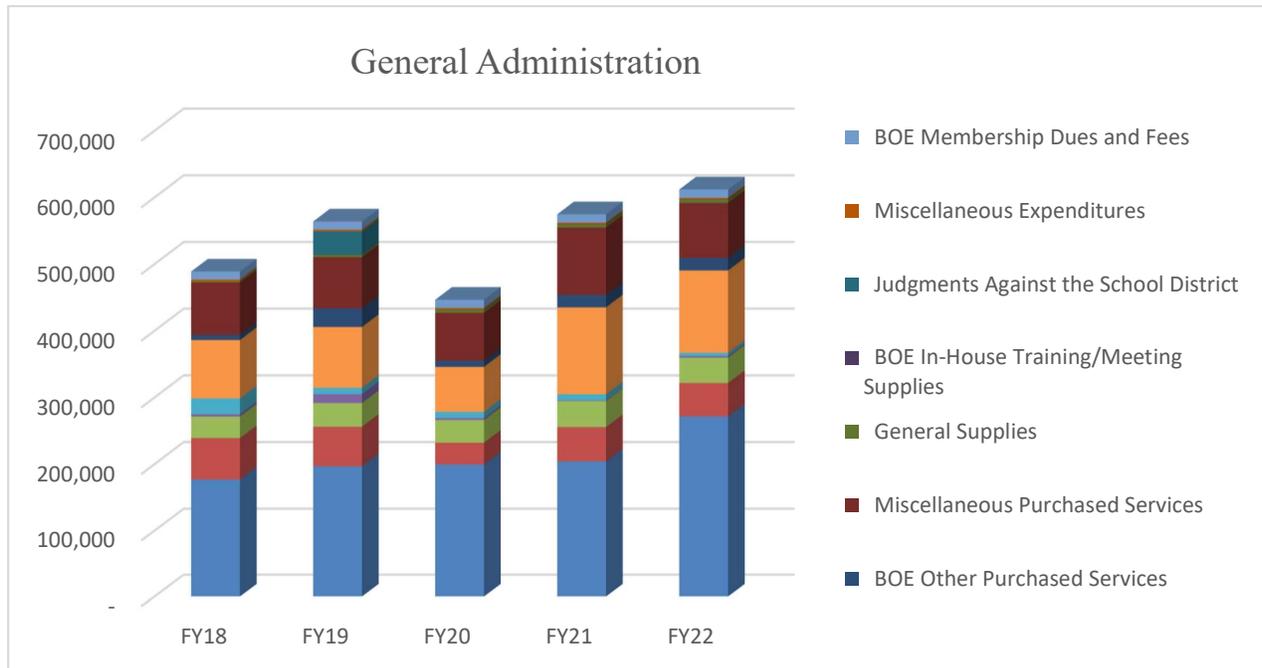


## 2021-2022 Budget

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

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Salaries	176,823	196,733	199,554	204,010	271,705
Legal Services	62,386	59,414	32,680	51,493	50,000
Audit Fees	32,184	35,414	33,968	39,250	38,000
Architectural/Engineering Services	3,481	13,546	2,925	1,000	2,500
Purchased Technical Services	23,750	9,408	9,507	9,000	4,800
Communications/Telephone	87,489	91,107	67,237	130,350	123,495
BOE Other Purchased Services	7,628	28,003	9,130	18,500	18,500
Miscellaneous Purchased Services	78,816	76,845	72,041	101,300	82,800
General Supplies	1,626	3,228	4,786	4,750	5,000
BOE In-House Training/Meeting Supplies	26	339	468	500	500
Judgments Against the School District	-	35,000	-	-	-
Miscellaneous Expenditures	2,485	2,727	2,036	2,100	2,100
BOE Membership Dues and Fees	12,190	12,190	12,190	12,500	12,500
	<b>488,884</b>	<b>563,954</b>	<b>446,522</b>	<b>574,753</b>	<b>611,900</b>

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

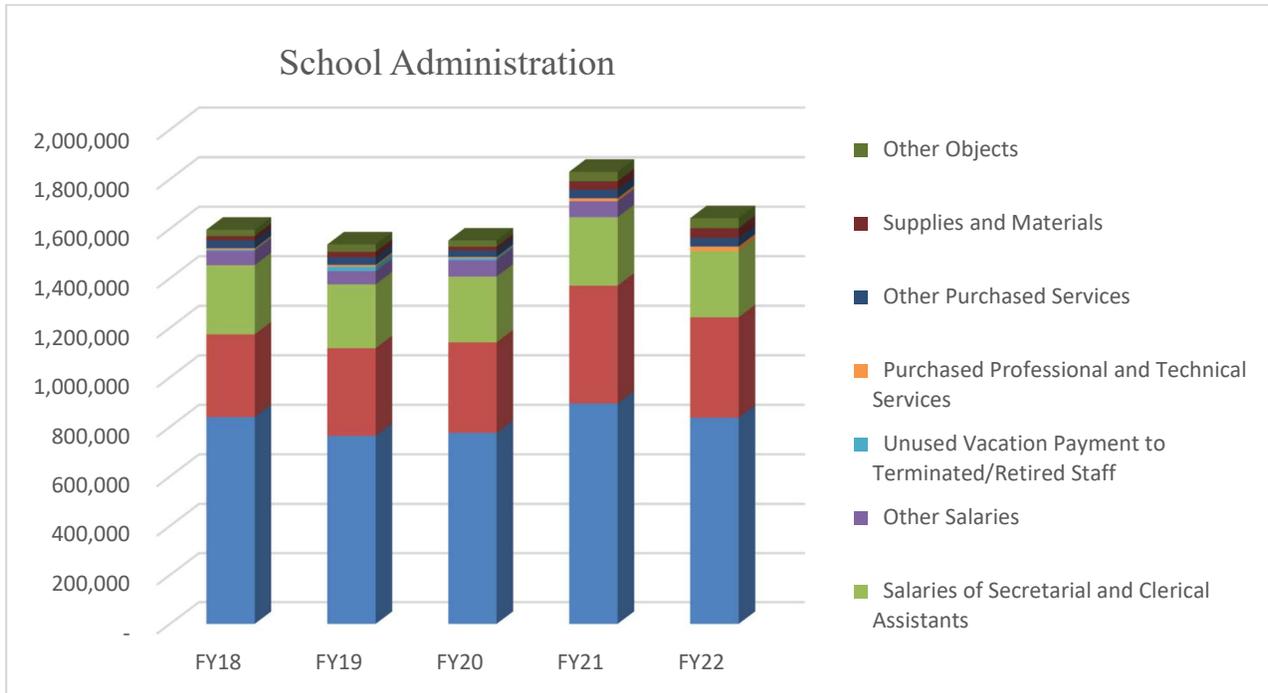


## 2021-2022 Budget

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

	Actual			Revised FY21	Proposed FY22
	FY18	FY19	FY20		
Salaries of Principals/Assistant Principals	839,890	763,427	775,614	894,451	836,963
Salaries of Other Professional Staff	333,266	354,022	365,643	475,559	405,317
Salaries of Secretarial and Clerical Assistants	279,606	257,961	265,589	276,314	267,683
Other Salaries	57,959	53,072	65,870	64,534	-
Unused Vacation Payment to Terminated/Retired Staff	4,095	17,967	8,320	-	-
Purchased Professional and Technical Services	5,855	7,130	4,590	11,795	18,250
Other Purchased Services	31,601	30,575	26,521	34,765	34,420
Supplies and Materials	18,427	22,511	15,057	34,089	39,250
Other Objects	24,768	29,498	25,014	38,374	40,559
	1,595,467	1,536,163	1,552,218	1,829,881	1,642,442

School Administration (11-000-240-XXX) is used to record the costs associated with the overall administrative responsibility for a 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 such as guidance, athletics, and special education. Graduation expenses are also recorded in this function.

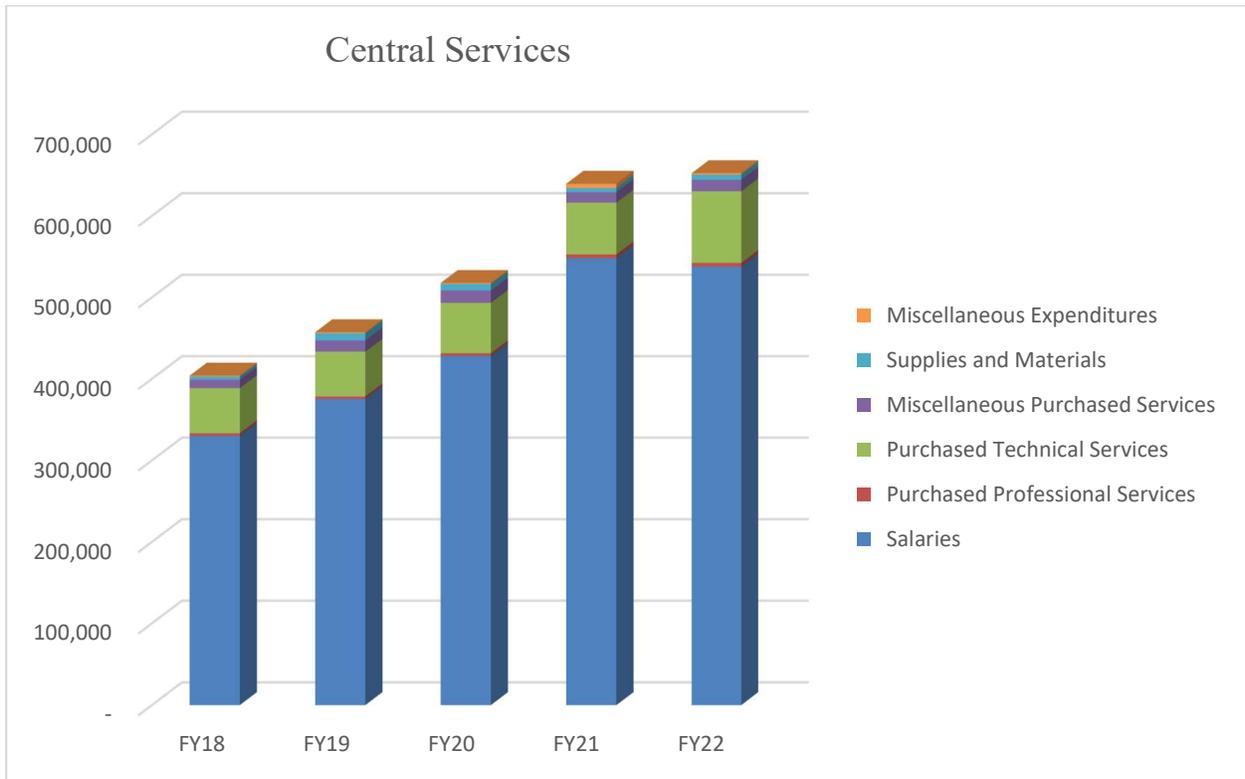


## 2021-2022 Budget

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

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Salaries	330,096	375,244	428,058	548,153	537,756
Purchased Professional Services	3,230	3,230	3,400	4,500	4,500
Purchased Technical Services	55,290	54,826	61,784	63,500	87,800
Miscellaneous Purchased Services	10,398	14,027	15,282	12,972	14,200
Supplies and Materials	3,810	8,758	8,057	5,175	6,500
Miscellaneous Expenditures	1,090	1,092	1,115	5,100	1,678
	<b>403,914</b>	<b>457,177</b>	<b>517,696</b>	<b>639,400</b>	<b>652,434</b>

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.

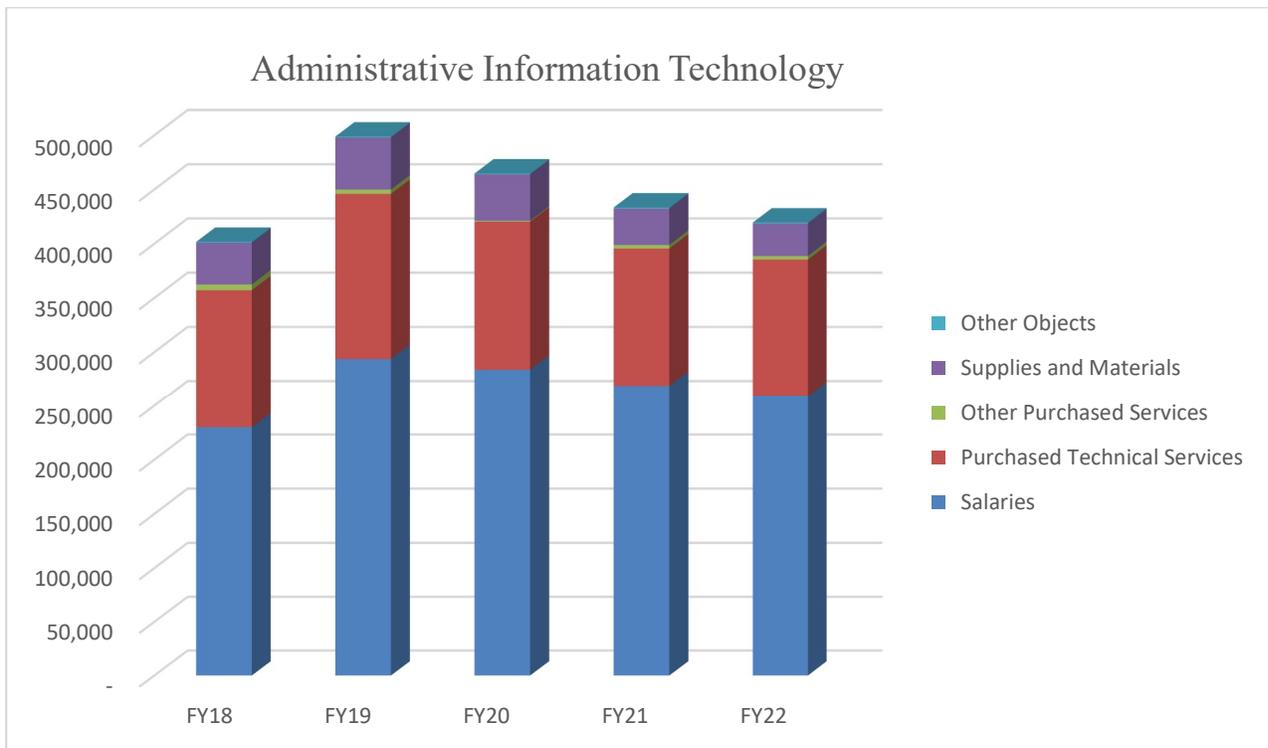


## 2021-2022 Budget

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

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Salaries	229,904	293,665	283,753	268,776	259,020
Purchased Technical Services	127,197	152,339	136,500	126,805	126,350
Other Purchased Services	5,389	3,923	997	3,300	3,300
Supplies and Materials	38,434	48,078	42,666	33,571	30,000
Other Objects	728	731	773	900	850
	<b>401,652</b>	<b>498,736</b>	<b>464,689</b>	<b>433,352</b>	<b>419,520</b>

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.

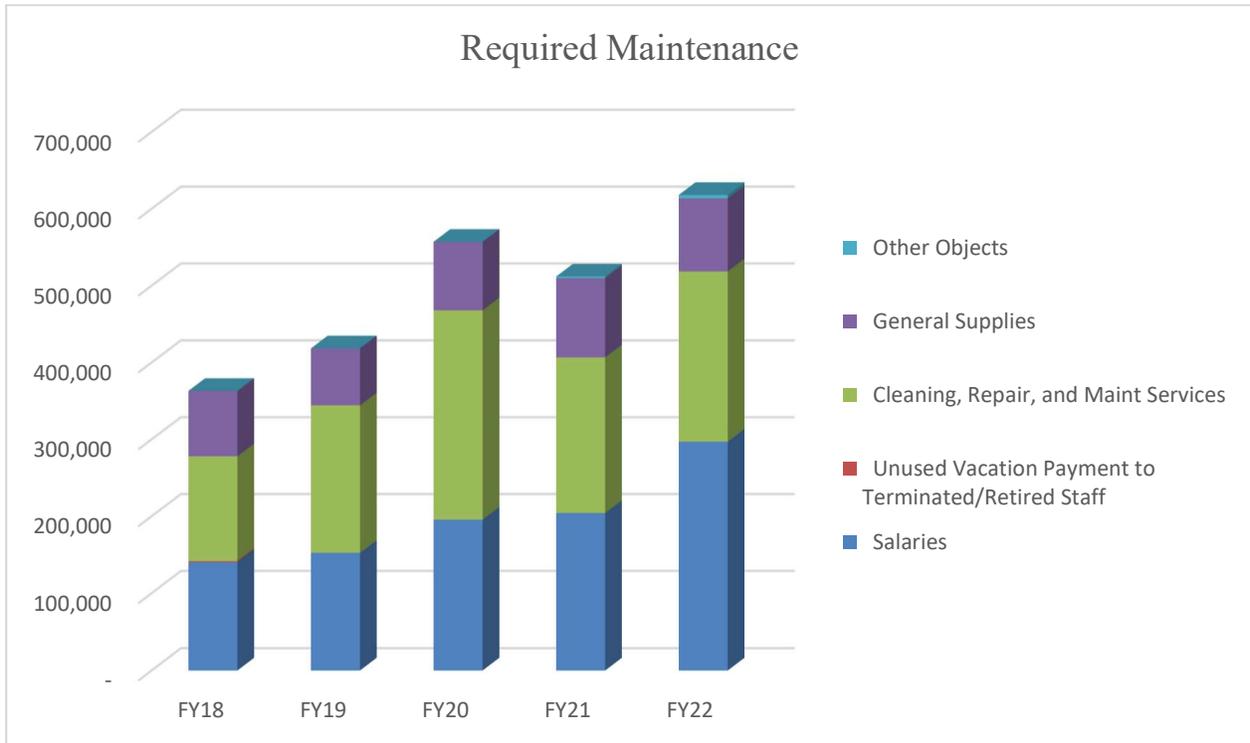


## 2021-2022 Budget

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

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Salaries	140,185	152,280	195,490	204,204	296,972
Unused Vacation Payment to Terminated/Retired Staff	1,343	-	-	-	-
Cleaning, Repair, and Maint Services	136,474	191,921	272,368	202,452	221,500
General Supplies	85,082	74,244	89,192	103,133	95,000
Other Objects	-	-	-	2,080	4,500
	<b>363,084</b>	<b>418,445</b>	<b>557,050</b>	<b>511,869</b>	<b>617,972</b>

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.

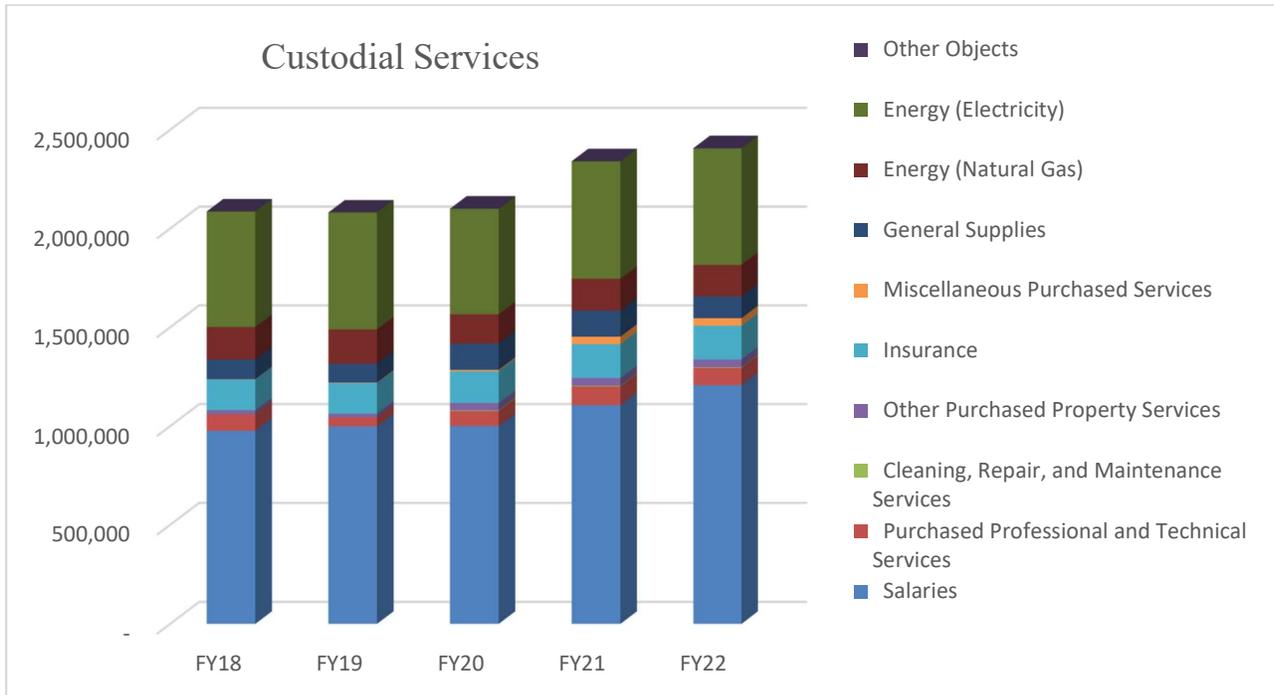


## 2021-2022 Budget

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

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Salaries	976,367	998,782	1,000,307	1,105,992	1,207,548
Purchased Professional and Technical Services	82,967	45,175	76,081	94,614	87,000
Cleaning, Repair, and Maintenance Services	-	214	3,797	3,121	3,000
Other Purchased Property Services	20,883	18,769	36,411	40,078	40,000
Insurance	155,387	154,767	161,216	171,343	170,500
Miscellaneous Purchased Services	1,710	2,714	7,045	37,334	38,084
General Supplies	99,226	95,287	132,115	132,059	110,000
Energy (Natural Gas)	165,296	174,494	149,397	162,000	160,000
Energy (Electricity)	584,170	590,985	533,613	593,657	590,000
Other Objects	320	-	676	750	1,000
	<u>2,086,326</u>	<u>2,081,187</u>	<u>2,100,658</u>	<u>2,340,948</u>	<u>2,407,132</u>

Custodial services (11-000-262-XXX) is used for 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, routine maintenance and other operational costs. Custodial services include expenditures for the cleaning of a school facility and the cleaning or repair of movable furnishings or equipment.

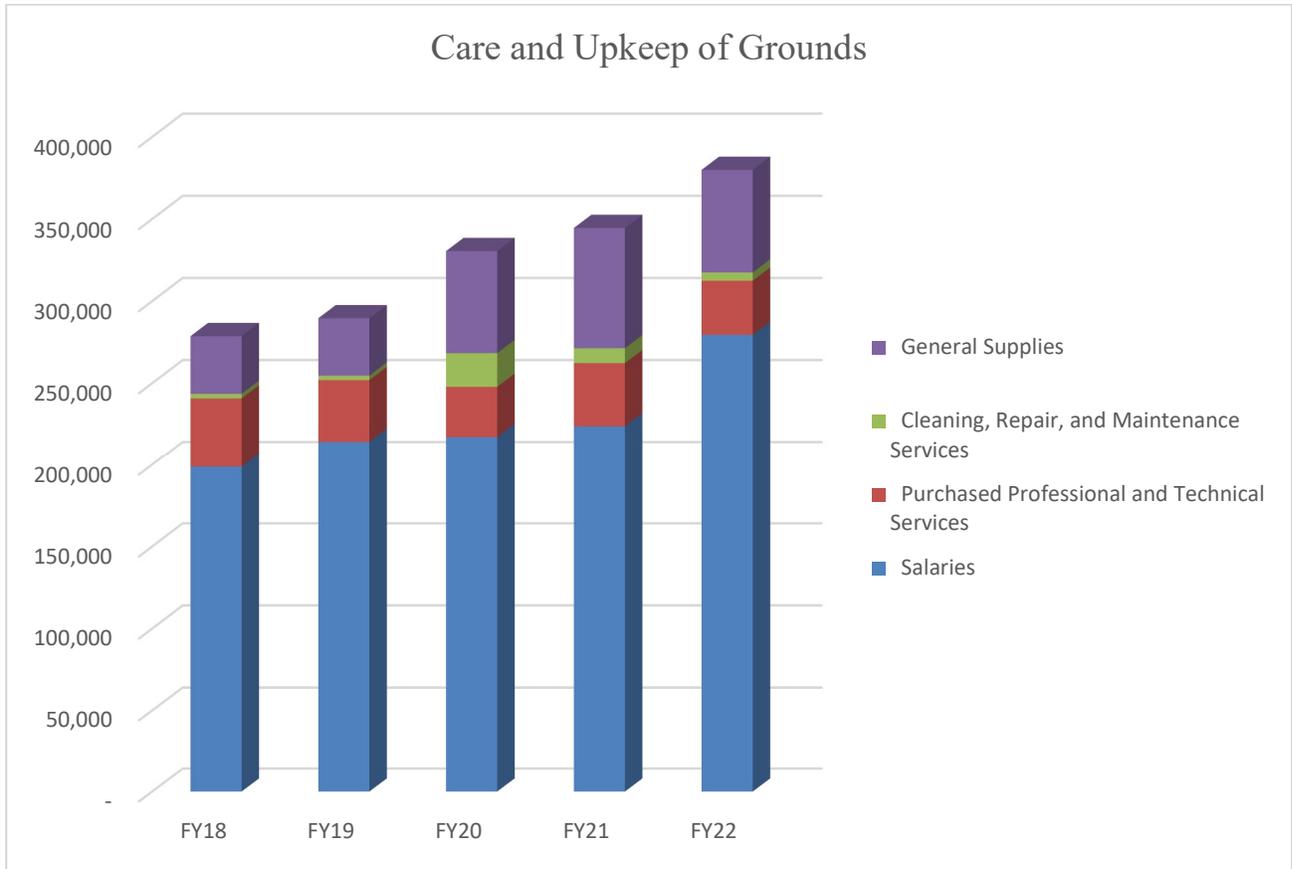


## 2021-2022 Budget

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

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Salaries	198,758	214,191	217,180	223,760	279,458
Purchased Professional and Technical Services	41,987	37,725	30,652	38,500	33,000
Cleaning, Repair, and Maintenance Services	2,816	2,750	20,507	9,085	5,000
General Supplies	35,110	34,909	62,162	73,190	62,500
	<u>278,671</u>	<u>289,575</u>	<u>330,501</u>	<u>344,535</u>	<u>379,958</u>

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.

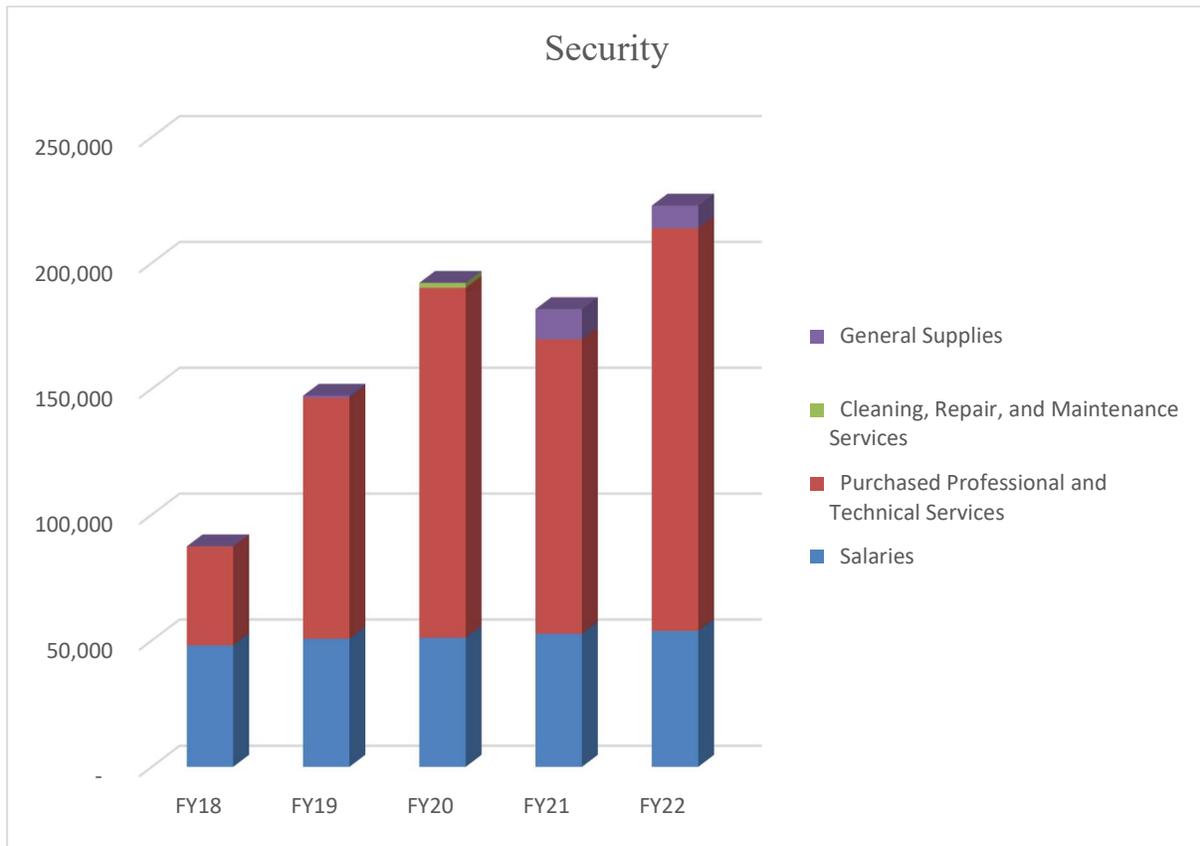


## 2021-2022 Budget

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

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Salaries	48,064	50,677	51,104	52,640	53,762
Purchased Professional and Technical Services	39,317	95,802	139,000	117,000	160,000
Cleaning, Repair, and Maintenance Services	-	-	1,950	-	-
General Supplies	-	734	-	12,000	9,000
	<u>87,381</u>	<u>147,213</u>	<u>192,054</u>	<u>181,640</u>	<u>222,762</u>

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. Costs include installation of security monitoring devices (e.g., cameras), security personnel, purchase of security vehicles and communication equipment, and related costs.



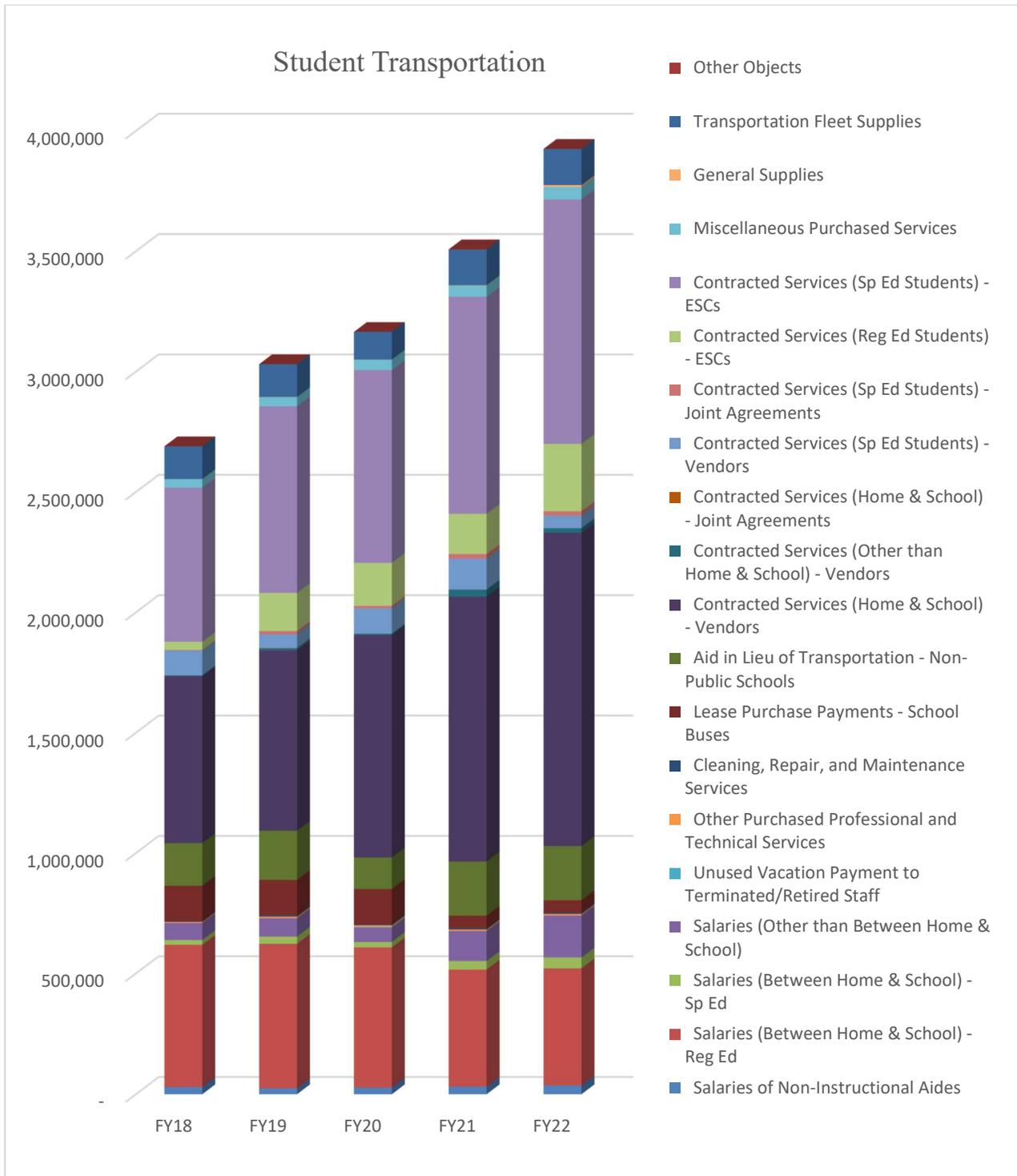
## 2021-2022 Budget

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

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Salaries of Non-Instructional Aides	29,593	24,394	27,103	30,910	36,000
Salaries (Between Home & School) - Reg Ed	589,368	598,557	580,896	485,353	485,315
Salaries (Between Home & School) - Sp Ed	19,705	30,405	22,667	35,000	45,000
Salaries (Other than Between Home & School)	71,372	76,228	60,387	125,000	174,500
Unused Vacation Payment to Terminated/Retired Staff	-	-	2,420	-	-
Other Purchased Professional and Technical Services	3,973	6,057	6,075	6,312	6,315
Cleaning, Repair, and Maintenance Services	3,331	6,159	4,348	5,750	5,750
Lease Purchase Payments - School Buses	146,625	146,625	146,625	51,501	51,501
Aid in Lieu of Transportation - Non-Public Schools	177,293	204,335	131,082	225,000	225,000
Contracted Services (Home & School) - Vendors	694,742	748,677	924,655	1,100,200	1,301,061
Contracted Services (Other than Home & School) - Vendors	1,719	8,912	5,051	29,224	19,400
Contracted Services (Home & School) - Joint Agreements	-	1,425	-	-	-
Contracted Services (Sp Ed Students) - Vendors	103,202	57,223	105,346	128,640	51,604
Contracted Services (Sp Ed Students) - Joint Agreements	2,749	13,100	10,038	19,514	18,500
Contracted Services (Reg Ed Students) - ESCs	34,204	158,396	178,944	167,000	279,489
Contracted Services (Sp Ed Students) - ESCs	640,292	775,356	800,864	901,371	1,015,546
Miscellaneous Purchased Services	34,644	37,998	42,877	46,416	52,120
General Supplies	747	488	509	1,425	7,500
Transportation Fleet Supplies	135,900	136,578	115,096	148,175	150,000
Other Objects	233	-	-	1,000	500
	<u>2,689,692</u>	<u>3,030,913</u>	<u>3,164,983</u>	<u>3,507,791</u>	<u>3,925,101</u>

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.

## 2021-2022 Budget

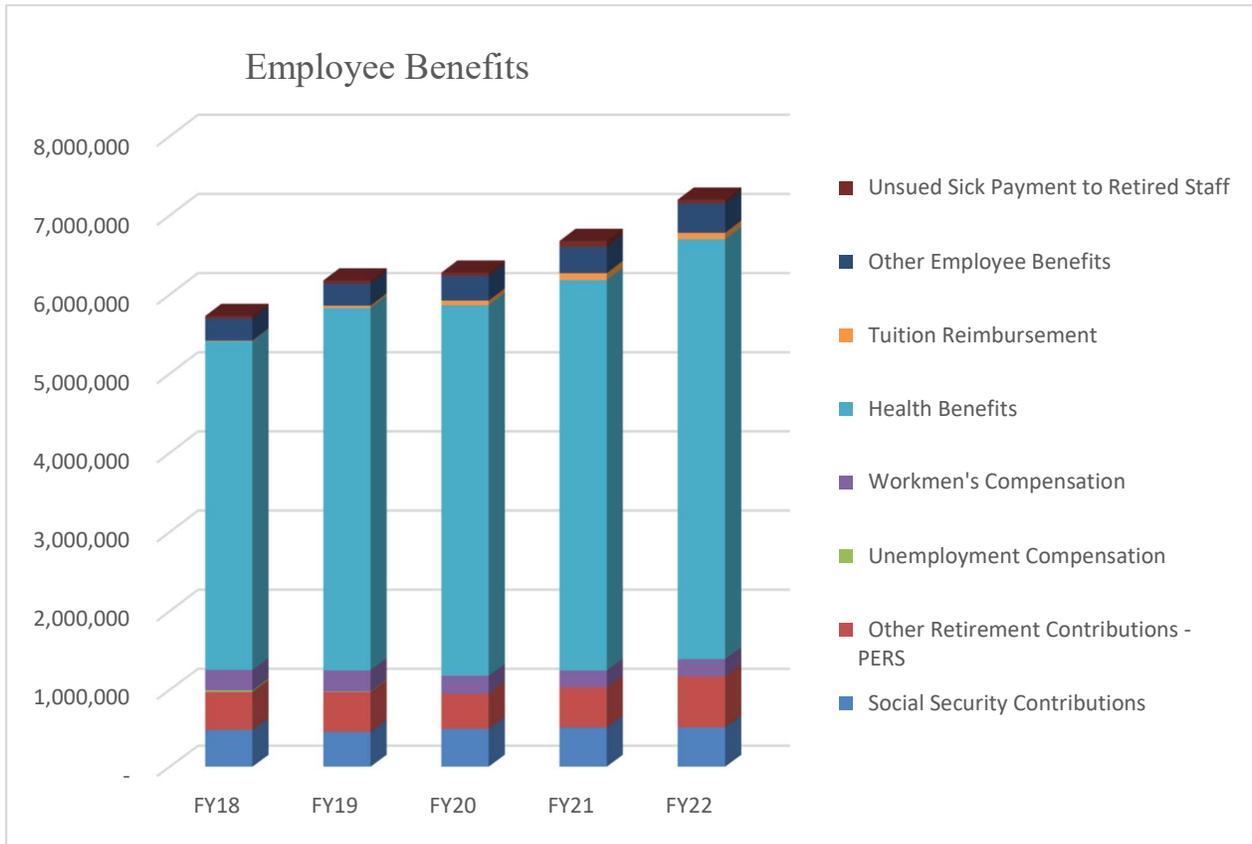


## 2021-2022 Budget

### Employee Benefits (11-xxx-xxx-2xx)

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Social Security Contributions	478,279	451,175	491,718	509,845	511,828
Other Retirement Contributions - PERS	493,926	519,876	457,484	520,605	663,500
Unemployment Compensation	20,000	7,500	-	-	-
Workmen's Compensation	266,981	275,000	234,421	220,000	219,700
Health Benefits	4,149,950	4,576,973	4,682,864	4,934,203	5,305,243
Tuition Reimbursement	8,451	30,018	57,621	85,810	80,000
Other Employee Benefits	279,791	279,821	314,172	333,200	372,855
Unsued Sick Payment to Retired Staff	31,560	37,380	39,180	73,830	45,000
	<u>5,728,938</u>	<u>6,177,743</u>	<u>6,277,460</u>	<u>6,677,493</u>	<u>7,198,126</u>

Personal services – Employee Benefits (11-XXX-XXX-2XX) is used to report the employee benefits for district staff whose salaries are reported in the general fund.

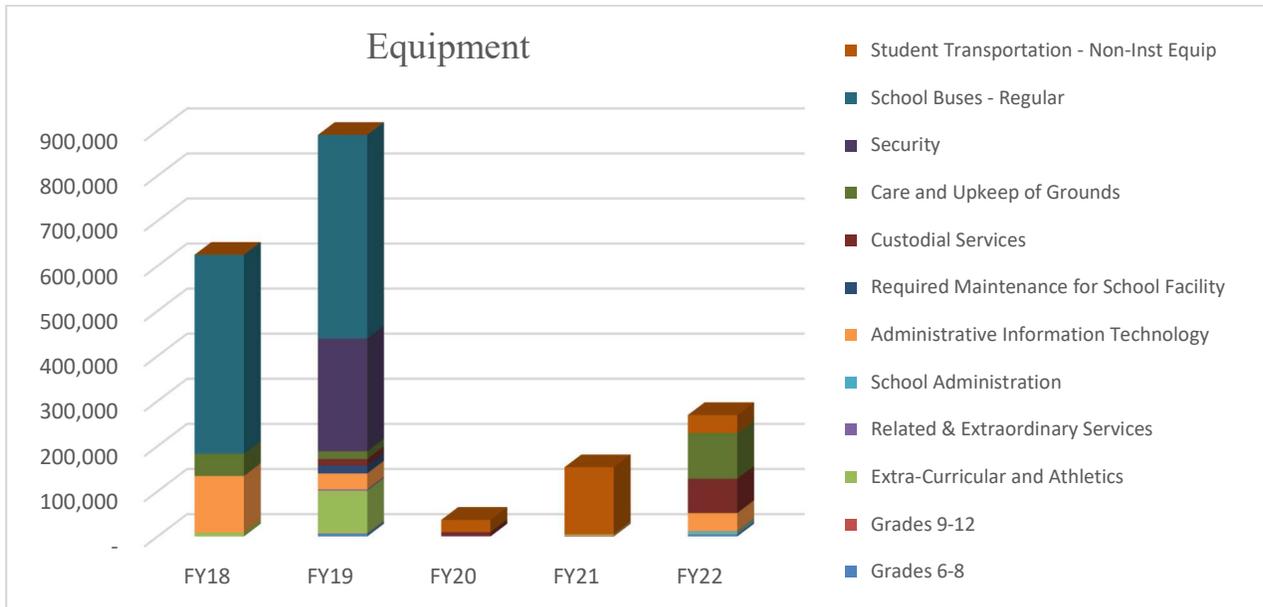


## 2021-2022 Budget

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

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Grades 6-8	-	5,862	-	-	5,390
Grades 9-12	-	790	-	2,000	-
Extra-Curricular and Athletics	8,930	94,850	-	2,500	2,500
Related & Extraordinary Services	-	2,950	1,019	-	-
School Administration	-	-	-	-	4,055
Administrative Information Technology	125,000	35,100	-	-	40,000
Required Maintenance for School Facility	-	16,950	-	-	-
Custodial Services	-	15,201	8,936	-	76,000
Care and Upkeep of Grounds	49,229	16,796	-	-	101,000
Security	-	250,025	-	-	-
School Buses - Regular	441,691	452,226	-	-	-
Student Transportation - Non-Inst Equip	-	-	26,801	148,750	40,000
	624,850	890,750	36,756	153,250	263,555

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.

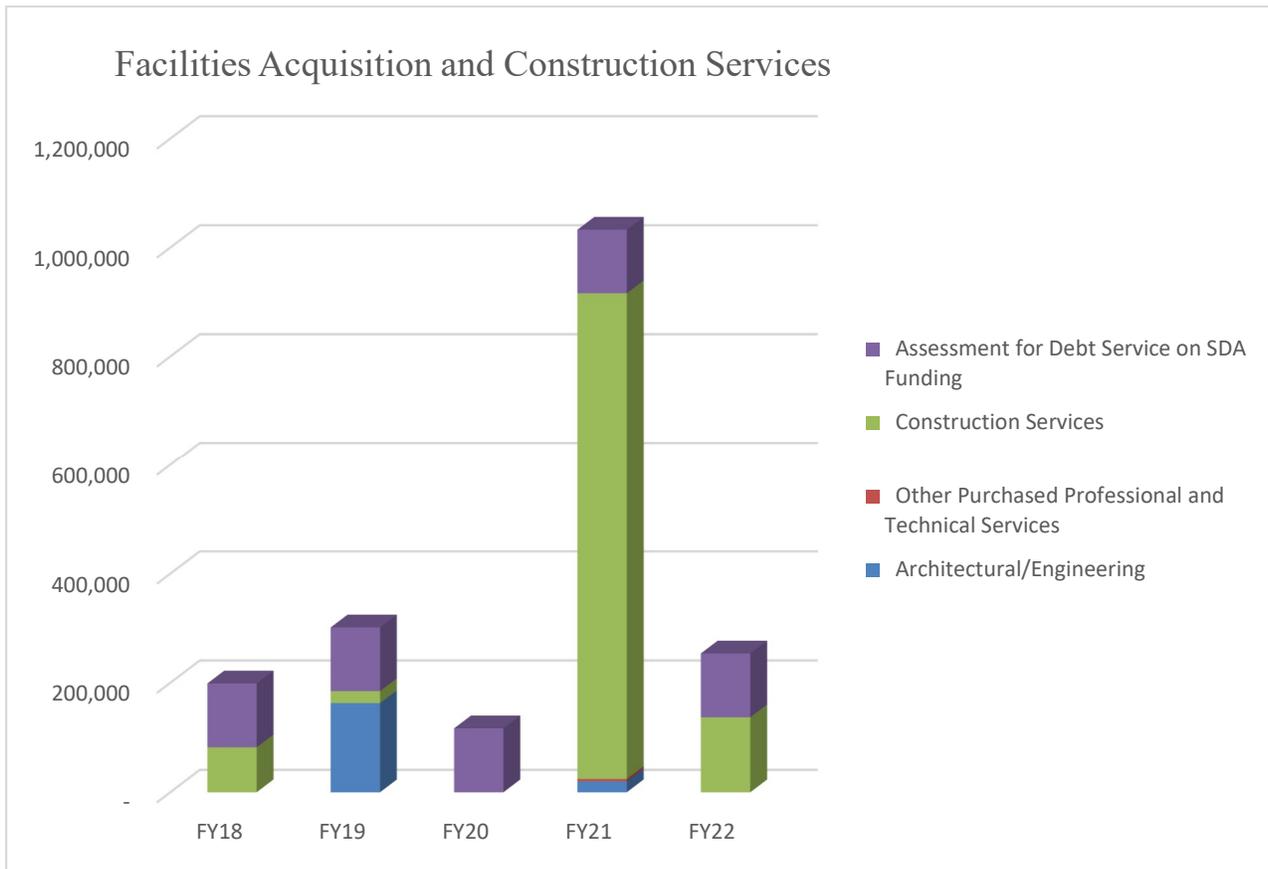


## 2021-2022 Budget

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

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Architectural/Engineering	-	162,861	-	20,000	-
Other Purchased Professional and Technical Services	-	-	-	4,260	-
Construction Services	82,085	21,937	-	891,828	137,091
Assessment for Debt Service on SDA Funding	116,737	116,737	116,737	116,737	116,737
	<b>198,822</b>	<b>301,535</b>	<b>116,737</b>	<b>1,032,825</b>	<b>253,828</b>

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.



## 2021-2022 Budget

### Capital Outlay – Increase in Capital Reserve

	Actual			Budget	Proposed
	FY18	FY19	FY20	FY21	FY22
Beginning Balance at July 1	1,013,600	1,794,885	1,966,049	691,049	232,875
Increase in Capital Reserve	781,285	171,164	500,000	500	500
Capital Reserve - Transfer to Capital Projects	-	-	-	-	-
Withdrawal from Capital Reserve	-	-	(1,775,000)	(458,674)	-
Ending Balance at June 30	1,794,885	1,966,049	691,049	232,875	233,375

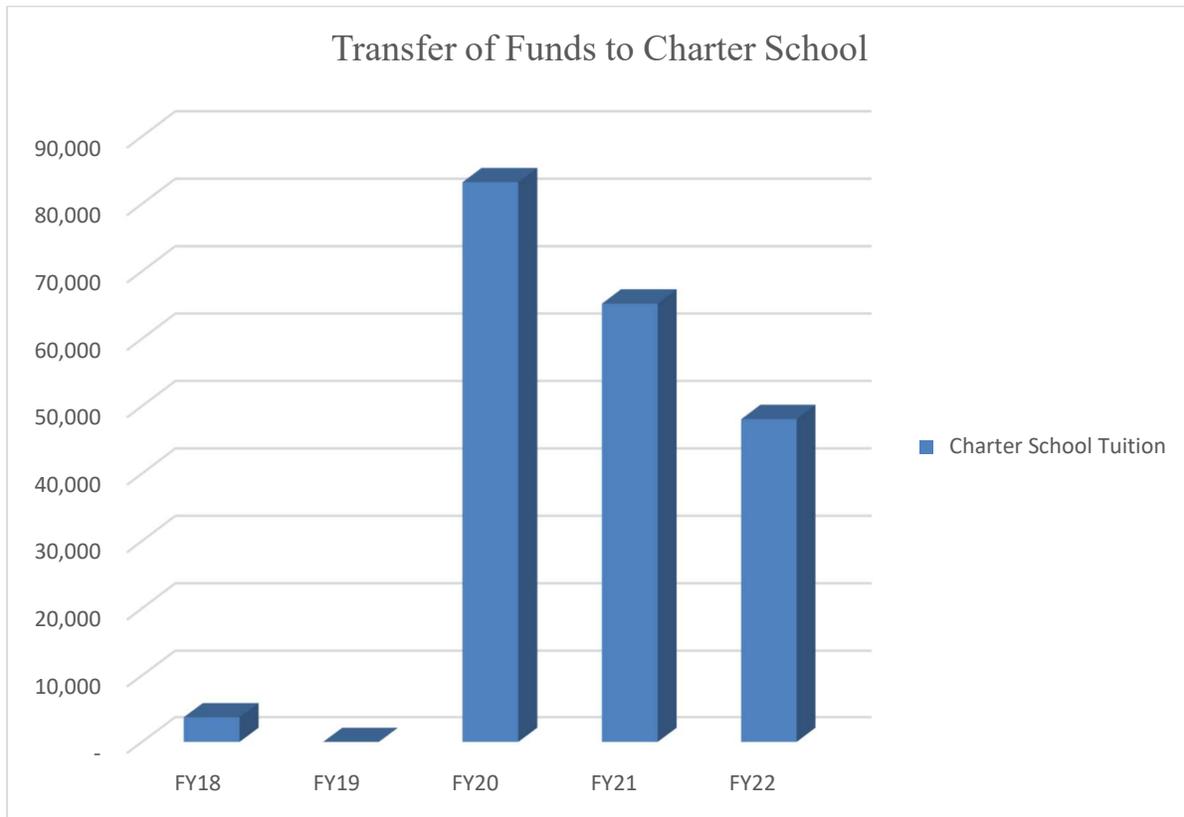
Increase in Capital Reserve (10-604) is used to record a budgeted increase in the capital reserve account to help finance the local share of the District's Long Range Facilities Plan (LRFP). Investment income is listed separately at the object level.

## 2021-2022 Budget

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

	Actual			Revised FY21	Proposed FY22
	FY18	FY19	FY20		
Charter School Tuition	3,720	-	83,215	65,199	48,070
	<u>3,720</u>	<u>-</u>	<u>83,215</u>	<u>65,199</u>	<u>48,070</u>

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.

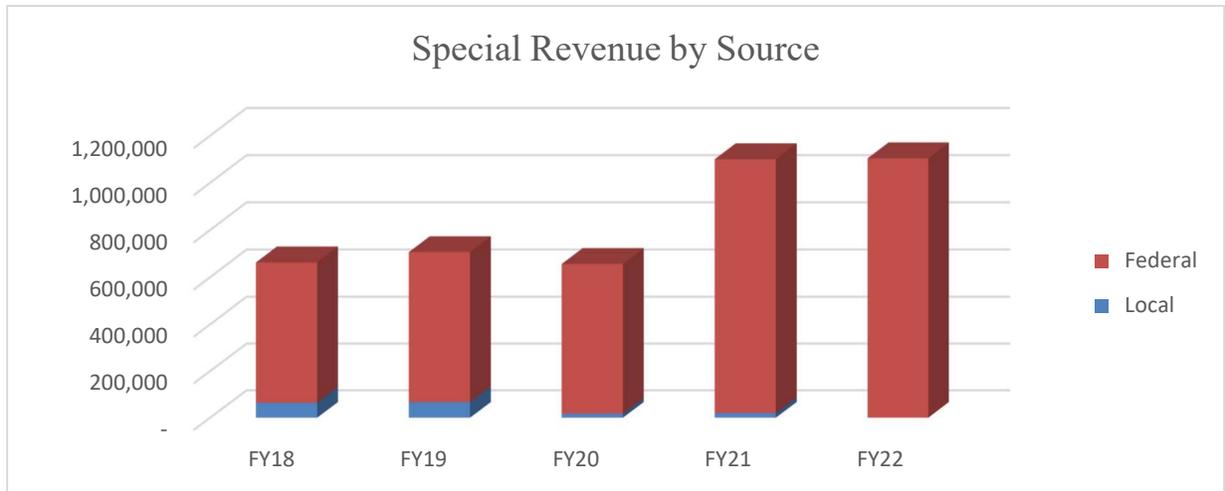


## 2021-2022 Budget

### Special Revenue Fund Appropriations by Program

	Actual			Revised FY21	Proposed FY22
	FY18	FY19	FY20		
<b>Local Sources</b>					
Safety Grant (NJSIG)	5,996	7,610	16,288	16,955	-
KEF Mini-Grants	58,066	22,119	-	-	-
Other	-	37,832	822	3,245	-
	<b>64,062</b>	<b>67,561</b>	<b>17,110</b>	<b>20,200</b>	<b>-</b>
<b>Federal Sources</b>					
Title I	130,695	126,109	141,412	148,720	118,030
Title II	11,413	44,775	31,445	48,416	21,820
Title III	3,300	3,300	2,690	2,985	-
Title IV	10,000	9,365	3,250	17,511	8,607
CARES Act - ESF	-	-	-	115,091	-
Bridging the Digital Divide	-	-	-	134,507	-
Coronavirus Relief Fund (CRF)	-	-	-	107,512	-
CRSSA Act - ESSER II	-	-	-	-	452,305
CRSSA Act - Learning Acceleration	-	-	-	-	29,026
CRSSA Act - Mental Health	-	-	-	-	45,000
I.D.E.A. Part B	443,417	455,435	460,414	505,041	429,285
	<b>598,825</b>	<b>638,984</b>	<b>639,211</b>	<b>1,079,783</b>	<b>1,104,073</b>

The Special Revenue Fund (20-XXX-XXX-XXX) accounts for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Some examples of special revenue funds might include restricted federal grants in aid and local donations. These funds are additionally grouped by local, state and federal sources.

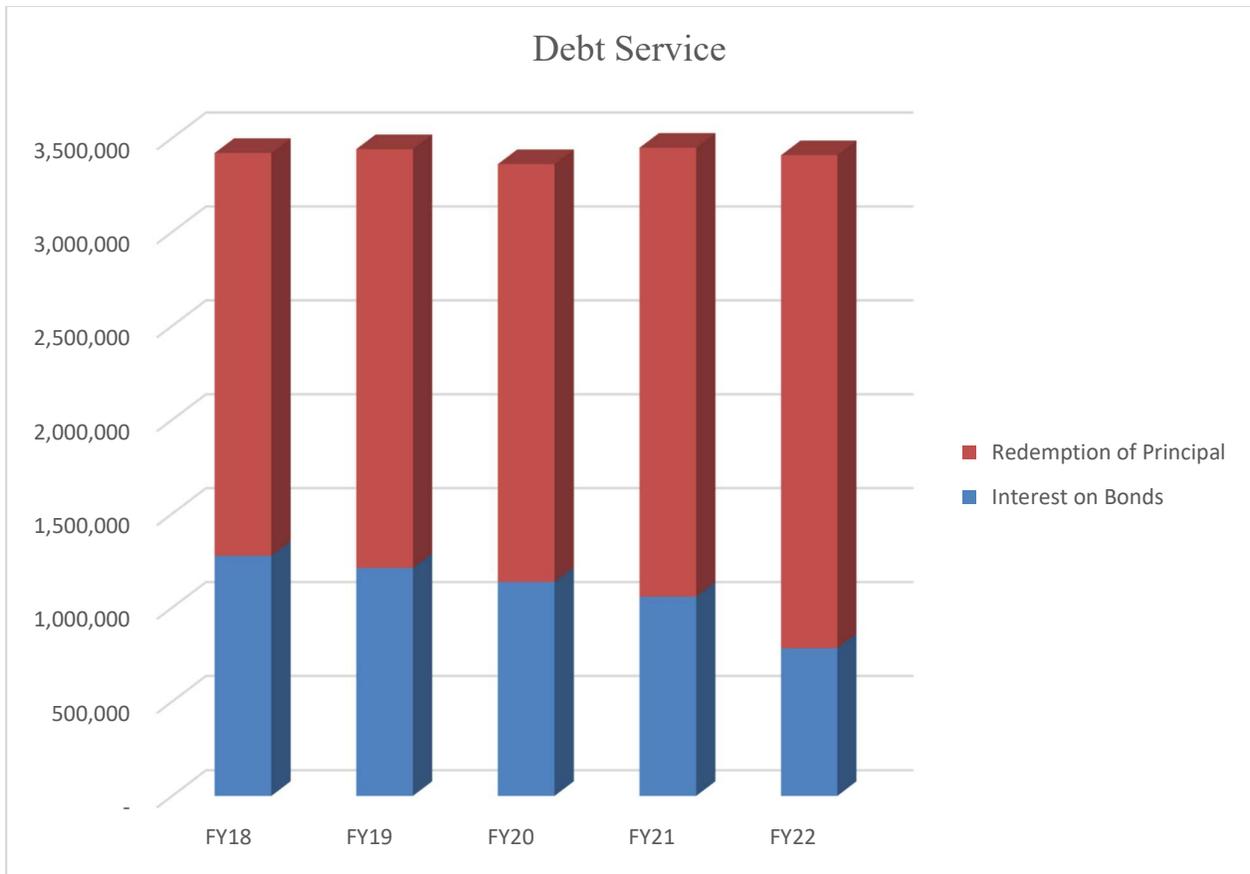


## 2021-2022 Budget

### Debt Service Fund Appropriations at Object Level

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
Interest on Bonds	1,275,821	1,211,421	1,136,721	1,058,597	783,917
Redemption of Principal	2,145,000	2,230,000	2,225,000	2,390,000	2,625,000
	3,420,821	3,441,421	3,361,721	3,448,597	3,408,917

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.



# 2021-2022 Budget

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## **Informational Section**

## 2021-2022 Budget

## State Aid Analysis

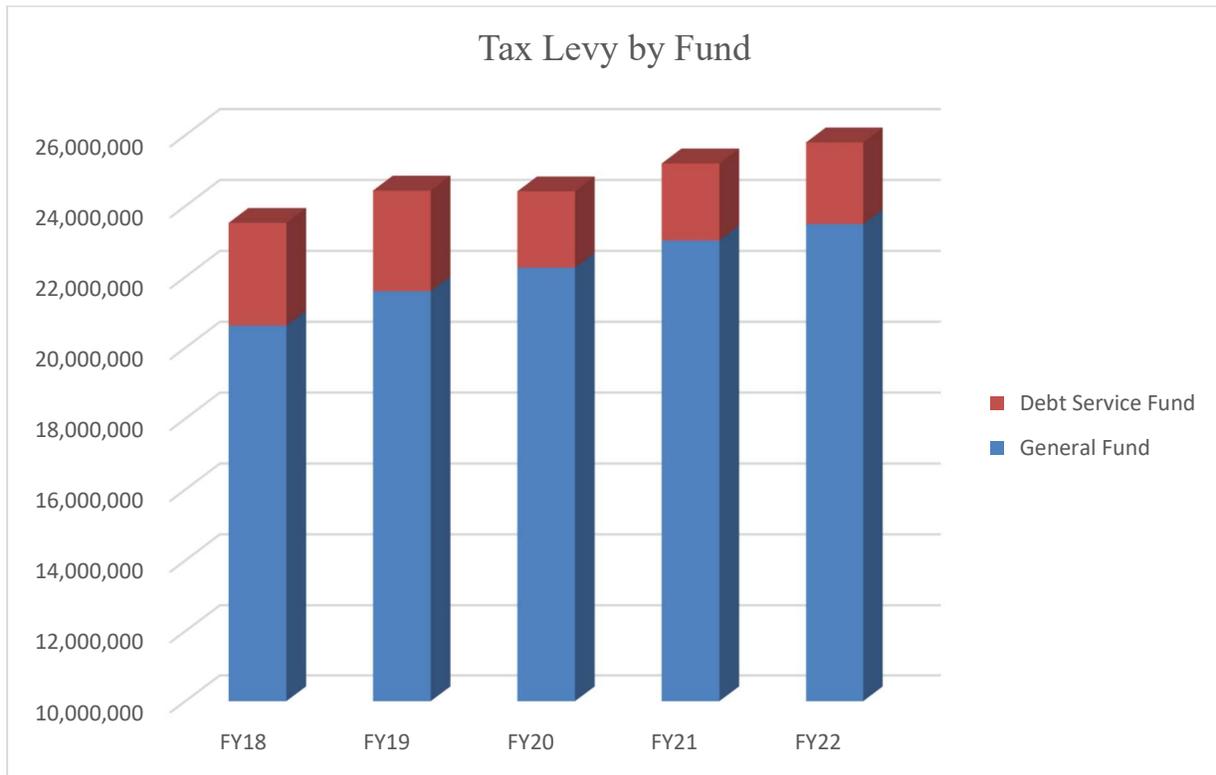
	FY18	Actual FY19	FY20	Revised FY21	Proposed FY22
Equalized Aid	6,867,815	7,829,675	8,981,736	9,664,908	13,051,854
Transportation Aid	293,272	1,518,262	1,518,262	1,518,262	1,518,262
Special Education Aid	1,152,423	2,148,364	2,148,364	2,148,364	2,148,364
Security Aid	160,339	232,812	232,812	232,812	232,812
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>12,881,174</b>	<b>13,564,346</b>	<b>16,951,292</b>
One Year Aid Change	732,243	2,129,970	1,152,061	683,172	3,386,946
% Aid Change from Prior Year	8.3%	22.2%	9.8%	5.3%	25.0%
% Aid Change since FY09 (SFRA)	25.9%	53.8%	68.9%	77.9%	122.3%
Adequacy Budget	36,344,843	37,179,739	39,620,651	41,964,480	42,316,820
District Spending	27,498,367	29,427,314	31,245,473	32,695,516	36,543,074
Above/(Below) Adequacy	(8,846,476)	(7,752,425)	(8,375,178)	(9,268,964)	(5,773,746)
Total SFRA Due to District	20,069,440	20,222,609	20,591,112	22,228,060	22,718,261
Variance from Actual	10,470,297	8,493,496	7,709,938	8,663,714	5,766,969
% of Actual versus Due	47.8%	58.0%	62.6%	61.0%	74.6%
Local General Fund Tax Levy	20,630,552	21,597,639	22,263,737	23,030,608	23,491,220
One Year Change	404,521	967,087	666,098	766,871	460,612
% Levy Change	2.0%	4.7%	3.1%	3.4%	2.0%
Local Fair Share	20,001,591	20,856,568	23,210,793	24,193,008	24,117,227
% of Local Fair Share	103.14%	103.55%	95.92%	95.20%	97.40%
Resident Enrollment	2,443.0	2,487.0	2,529.0	2,624.0	2,615.5
One Year Change	91.0	44.0	42.0	95.0	-8.5
% Change over prior year	3.9%	1.8%	1.7%	3.8%	-0.3%
% Change since FY09 (SFRA)	43.6%	46.2%	48.6%	54.2%	53.7%

## 2021-2022 Budget

### Tax Levy Analysis

	Actual			Revised	Proposed
	FY18	FY19	FY20	FY21	FY22
General Fund	20,630,552	21,597,640	22,263,737	23,030,608	23,491,220
Debt Service Fund	2,896,054	2,839,575	2,151,832	2,171,632	2,304,530
<b>Total Tax Levy</b>	<b>23,526,606</b>	<b>24,437,215</b>	<b>24,415,569</b>	<b>25,202,240</b>	<b>25,795,750</b>

The district's budget was prepared with a 2.0%, or \$460,612 increase in the general fund tax levy. The general fund tax levy for FY22 totals \$23,491,220. The district's local fair share as calculated by the state of NJ is \$24,117,227. Therefore, the district's proposed levy for FY22 is \$626,007 under its LFS. Approximately 97.4% of what the state calculates the district can contribute towards its adequacy budget. The debt service tax levy is being offset by \$558,011 in capital projects fund balance.



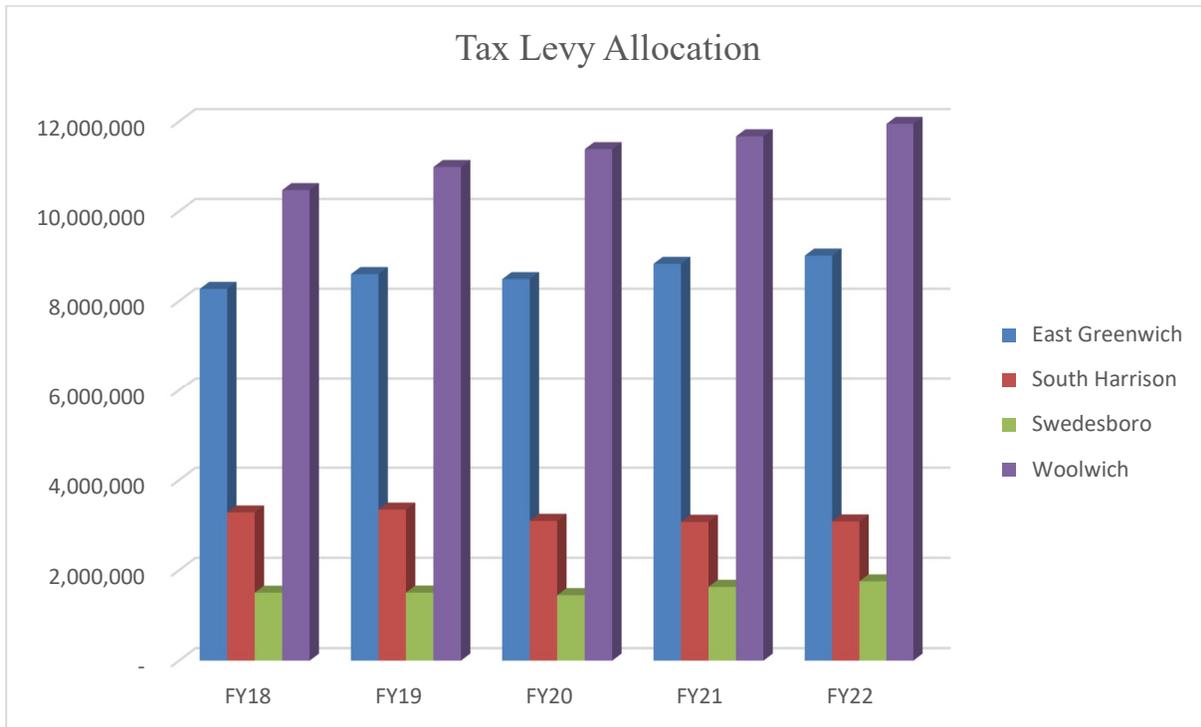
## 2021-2022 Budget

### Tax Levy Regional Allocation

	Actual			Revised FY21	Proposed FY22
	FY18	FY19	FY20		
East Greenwich	8,270,854	8,601,154	8,489,945	8,830,753	9,013,024
South Harrison	3,280,397	3,344,618	3,095,128	3,072,415	3,082,302
Swedesboro	1,502,990	1,504,594	1,446,704	1,630,672	1,753,708
Woolwich	10,472,364	10,986,849	11,383,792	11,668,400	11,946,715
<b>Total Tax Levy</b>	<b>23,526,606</b>	<b>24,437,215</b>	<b>24,415,569</b>	<b>25,202,240</b>	<b>25,795,750</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:

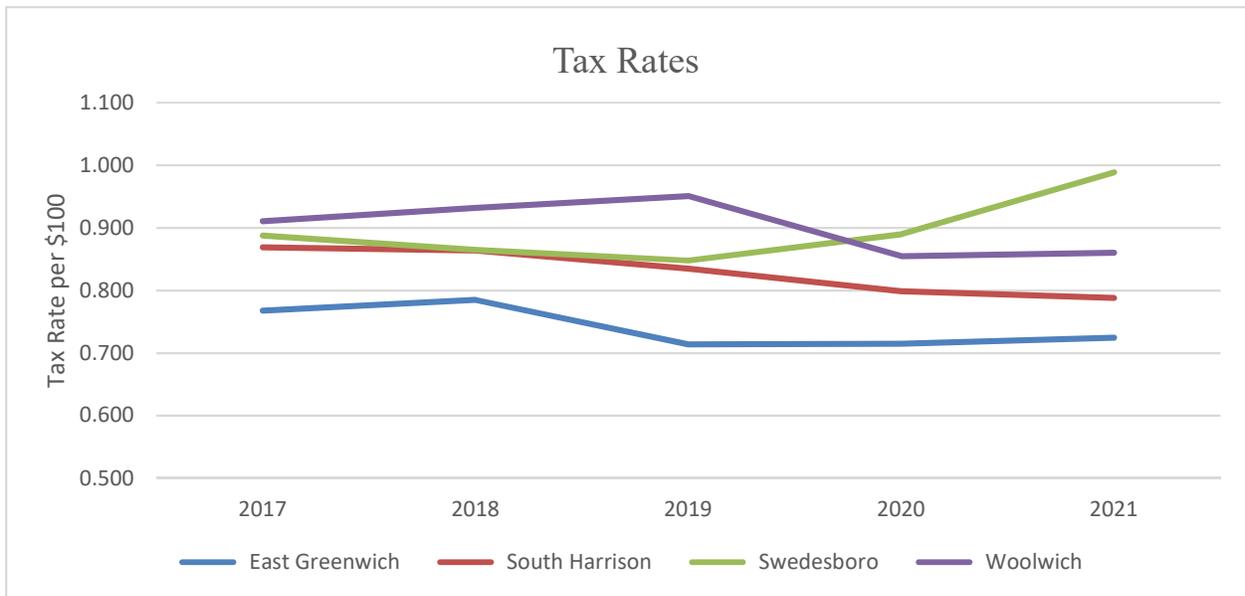
1. Equalized Value (EV) – Common basis of property valuation for comparative purposes
2. Total Enrollment – Elementary vs. regional school district enrollment by town
3. Distribution of EV – EV is split on basis of elementary and regional enrollment



## 2021-2022 Budget

### Regional School District Tax Rates

	2017	2018	2019	2020	2021
East Greenwich	0.768	0.785	0.714	0.715	0.725
South Harrison	0.869	0.864	0.835	0.799	0.788
Swedesboro	0.888	0.865	0.848	0.890	0.989
Woolwich	0.911	0.932	0.951	0.855	0.860

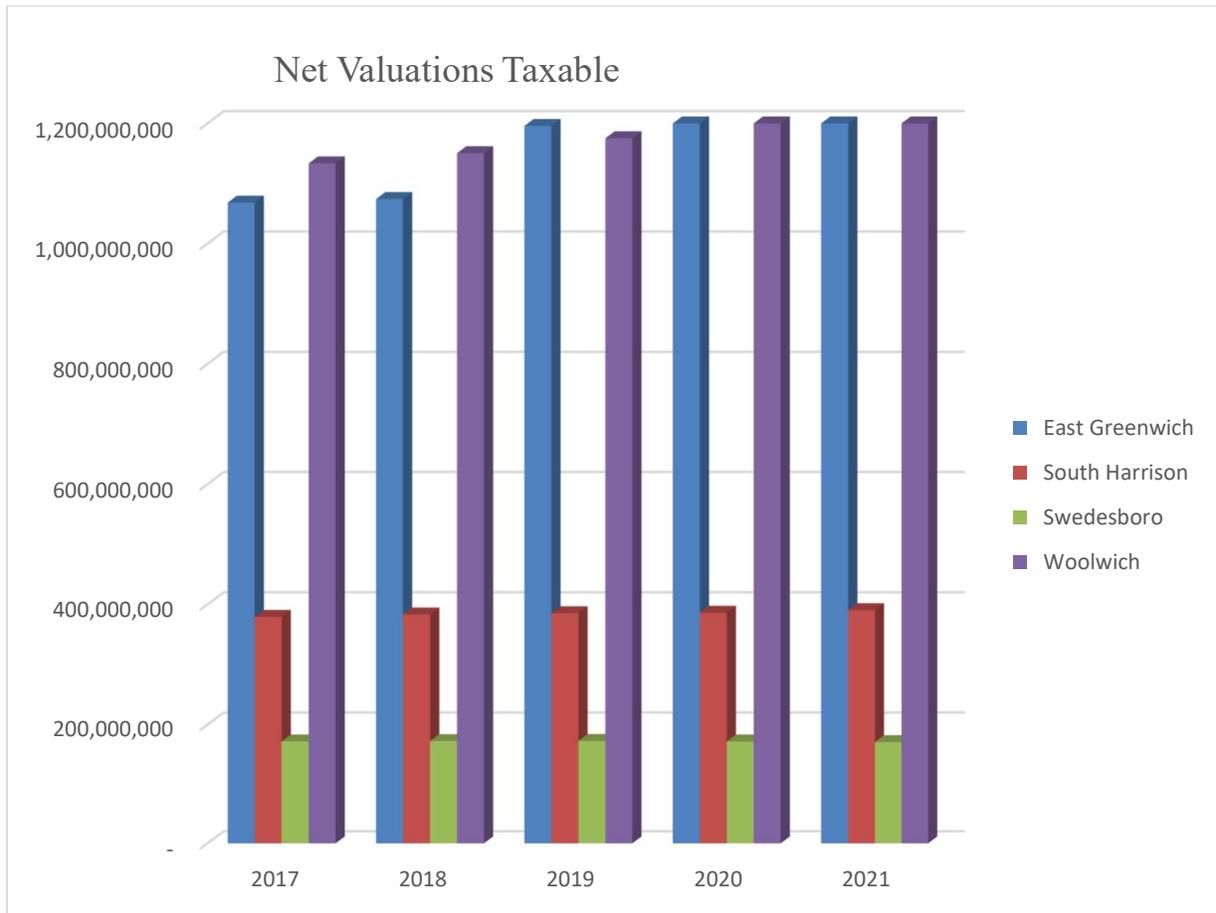


## 2021-2022 Budget

### Net Valuation Taxable by Town

	2017	2018	2019	2020	2021
East Greenwich	1,068,250,300	1,074,152,700	1,195,814,300	1,212,308,000	1,230,842,600
South Harrison	379,454,625	383,385,700	385,373,400	386,337,200	390,482,800
Swedesboro	172,331,900	172,856,900	173,087,400	172,279,200	171,101,300
Woolwich	1,133,399,244	1,150,342,410	1,175,212,910	1,350,895,810	1,372,654,610

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:

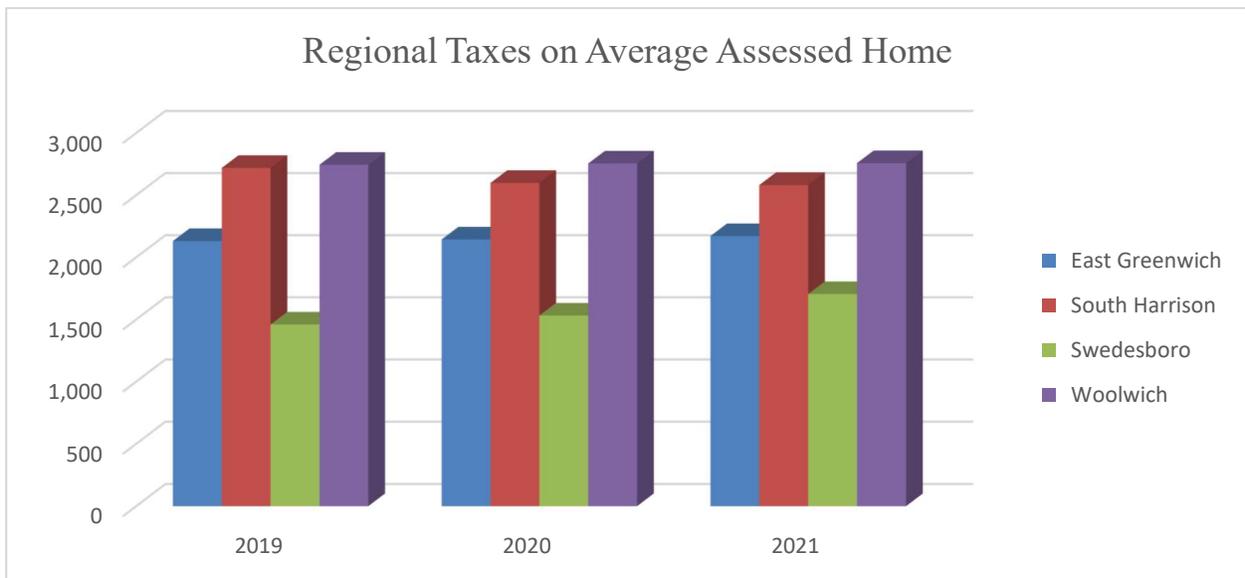


## 2021-2022 Budget

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

	2019	2020	2021
East Greenwich	2,131	2,143	2,171
South Harrison	2,719	2,598	2,581
Swedesboro	1,459	1,531	1,704
Woolwich	2,744	2,755	2,758

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

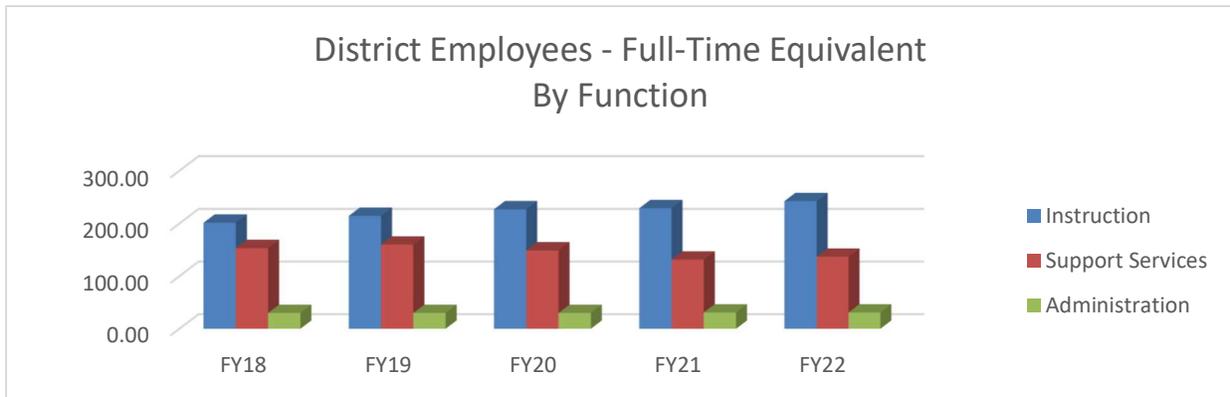
	2019	2020	2021
East Greenwich	298,412	299,767	299,470
South Harrison	325,619	325,169	327,539
Swedesboro	172,088	172,017	172,280
Woolwich	288,583	322,180	320,589

## 2021-2022 Budget

### Staffing Levels

Full Time Equivalent Positions	Actual			Current	Proposed
	FY18	FY19	FY20	FY21	FY22
Regular Programs - Instruction	151.50	159.50	166.00	168.00	177.50
Special Education - Instruction	48.00	53.00	59.00	59.00	63.00
School-Sponsored Athletics	2.00	2.00	2.00	2.00	2.00
Attendance	2.00	3.00	3.00	3.00	3.00
Health Services	3.00	3.00	4.00	4.50	5.50
Speech/OT/PT/Related Services	1.00	1.00	1.00	1.00	1.00
Extraordinary Services	11.00	14.00	9.00	9.00	9.00
Guidance	12.50	12.50	13.00	13.00	14.00
Child Study Team	7.00	7.50	8.00	8.50	9.50
Improvement of Instruction Services	4.00	4.00	4.00	5.00	5.00
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	2.00	2.00	2.00
School Administration	17.00	16.00	16.00	16.00	16.00
Central Services	5.00	6.00	6.00	6.00	6.00
Information Technology	6.00	6.00	6.00	7.00	7.00
Required Maintenance of School Facilities	3.64	4.64	4.64	4.64	4.64
Custodial Services	25.64	25.64	25.64	27.14	28.64
Care and Upkeep of Grounds	3.72	3.72	3.72	3.72	4.72
Security	2.00	2.00	2.00	2.00	2.00
Student Transportation Services	47.00	49.00	42.00	32.00	32.00
Food Services	27.00	26.00	25.00	14.00	14.00
	<b>385.00</b>	<b>404.50</b>	<b>406.00</b>	<b>391.50</b>	<b>410.50</b>

Due to the nature of our industry, more than 71% of the operating budget consists of employee compensation and benefits. Total employee compensation is projected at \$24,795,152 for FY22 with another \$7,198,126 for employee benefits. Compensation totals 55% of our total operating budget while employee benefits total 16%. The budget reflects an increase of 19.0 FTE positions from FY21.

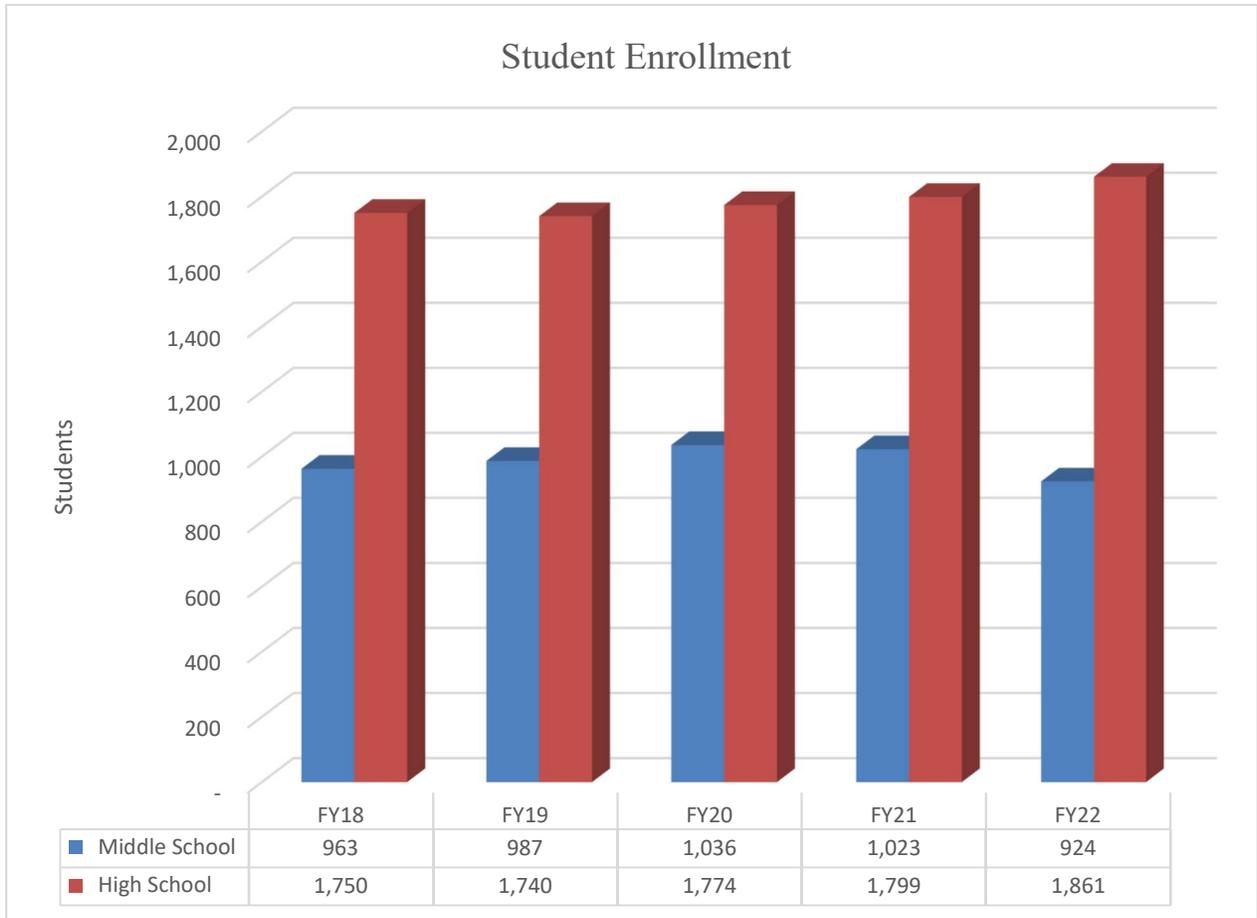


## 2021-2022 Budget

### Student Enrollment

	Actual			Current	Projected
	FY18	FY19	FY20	FY21	FY22
Middle School	963	987	1,036	1,023	924
High School	1,750	1,740	1,774	1,799	1,861
	2,713	2,727	2,810	2,822	2,785

By September of 2022, the Middle School’s enrollment is expected to decrease by nearly 10% to 924 7<sup>th</sup> and 8<sup>th</sup> grade students. The district is also anticipating an increase of 3.4% to its 9<sup>th</sup> through 12<sup>th</sup> grade student population for a total of 1,861. In total, enrollment is expected to decrease by 37 students to 2,785. A decrease of 1.31%.



## 2021-2022 Budget

### Long-Term Debt

As of June 30,	Actual			Revised 2021	Projected 2022
	2018	2019	2020		
2012 Bonds	18,709,000	17,999,000	17,274,000	775,000	-
2012 Refunding Bonds	3,640,000	3,005,000	2,390,000	1,775,000	1,175,000
2014 Refunding Bonds	6,070,000	5,185,000	4,300,000	3,275,000	2,160,000
2016 Refunding Bonds	8,170,000	8,170,000	8,170,000	8,170,000	8,170,000
2020 Refunding Bonds	-	-	-	16,460,000	16,325,000
	36,589,000	34,359,000	32,134,000	30,455,000	27,830,000

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.

