

# **KINGSWAY REGIONAL SCHOOL DISTRICT**

213 Kings Highway  
Woolwich, New Jersey 08085

[www.krsd.org](http://www.krsd.org)

**2019-2020  
BUDGET**



**“Committed to Excellence”**

# 2019-2020 Budget

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### **BOARD OF EDUCATION**

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Jason Schimpf, Business Administrator

Patricia Calandro, Chief Academic Officer

# 2019-2020 Budget

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## **Introductory Section**

# 2019-2020 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, 2019 through June 30, 2020.

The budget is the annual financial blueprint for the effectuation of the educational plan for 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 which 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.

## 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 more than \$8.8 over the next six years.

In FY19, Kingsway received an additional \$2.129 million in state aid. This additional aid allowed the district to add 21.5 additional positions including 18.5 teachers, 2 educational support professionals, and 1 instructional supervisor.

In FY20, Kingsway Regional will receive an additional \$1.152 million in state aid. This additional state aid continues to pave our financial path towards full funding, allowing our district to fully implement the measures necessary to provide our students with the best possible educational opportunities to ensure they are equipped with the knowledge, skills and experience to succeed in an evolving global society.

## Restoring Fiscal Sustainability

With the passage of S2 and the Governor’s pledge for the state of NJ to fully fund the state aid formula, the district can more accurately predict future revenues and dedicate funds to priority initiatives. FY19 laid the groundwork for the districts seven year path towards full funding while finally restoring long-term fiscal sustainability.

## 2019-2020 Budget

### 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 FY20, the districts adequacy budget as calculated by the State of NJ is \$39.6 million. The districts FY20 adequacy spending, equalization aid plus local tax levy, is tentatively set at \$31.2 million. This places the district at \$8.3 million under adequacy, or the amount the state defines as appropriate for providing a thorough and efficient education, for FY20.

### State Aid Distribution

In FY20, the district will receive \$12.8 million in state aid, or roughly 62% of what we are entitled. The district received approximately 58% of its state aid entitlement in FY19. For FY20, the districts full uncapped state aid entitlement comes to approximately \$20.5 million. Therefore, we will receive about \$7.7 million less than what we are owed per the School Funding Reform Act (SFRA), or state aid formula. Prior to the redistribution of state aid in July of 2018, the district was scheduled to receive just \$10.1 million of its uncapped SFRA aid entitlement of \$20.2 million, or 49.8%.

### Local Fair Share (“LFS”)

The district’s tentative budget was prepared with a 3.08%, or \$666,098 increase in the general fund tax levy. To exceed the state’s 2% tax levy cap, the district has requested the use of an enrollment waiver of \$37,800 and employee health benefits waiver in the amount of \$195,589. The tentative general fund tax levy for FY20 is \$22,263,737. The district’s local fair share as calculated by the state of NJ is \$23,210,793. Therefore, the district’s proposed levy for FY20 is \$947,056 under its LFS. Approximately 95.9% of what the state calculates the district can contribute towards its adequacy budget.

## Financial Summary

### Revenue Overview

The Kingsway Regional School District’s operating budget (General Fund) totals \$41,062,423 for FY20. 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.).

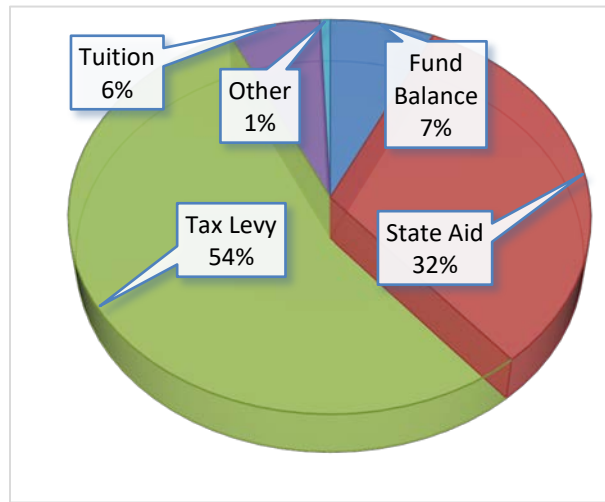
	<u>2018-19</u>	<u>2019-20</u>	<u>% Inc/(Dec)</u>	<u>\$ Inc/(Dec)</u>
Fund Balance	\$1,227,250	\$2,901,656	136.43%	\$1,674,406
State Aid	11,869,113	13,056,174	10.00%	1,187,061
Tax Levy	21,597,639	22,263,737	3.08%	666,098
Tuition	2,436,982	2,555,716	4.87%	118,734
Miscellaneous	<u>485,707</u>	<u>285,140</u>	<u>-(41.29%)</u>	<u>-(200,567)</u>
Total Operating Budget	<u>\$37,616,691</u>	<u>\$41,062,423</u>	<u>9.16%</u>	<u>\$3,445,732</u>



## 2019-2020 Budget

**Fund Balance.** The FY20 operating budget utilizes \$2.9 million of fund balance. The district has recommended the withdrawal and use of \$1,775,000 from the district’s capital reserve account. The budget also includes the transfer of \$350,000 from the district’s proprietary fund. These funds will be used exclusively for the stadium and track renovation. An additional \$776,656 of excess surplus has also been dedicated in FY20.

**State Aid.** On March 5, 2019 Governor Murphy delivered his first budget address to a joint session of the Legislature. Two days later, school districts throughout the State received their preliminary state aid figures for FY20. Kingsway will receive an increase of \$1.152 million from FY19. Total state aid is projected at \$12,881,174, excluding extraordinary (\$140,000) and non-public transportation aid (\$35,000), roughly \$7.7 million short of full uncapped SFRA funding, or 62.5%.



**Local Tax Levy.** The FY20 general fund is tentatively supported by \$22,263,737 in local property taxes. This represents an increase of \$666,098 or 3.08%. The district has chosen to utilize the health benefit cap waiver in the amount of \$195,589, and an enrollment waiver of \$37,800. The proposed tax levy would decrease the tax rate in three of the district’s four regional communities due to the reduction in the debt service tax levy.

**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 230 Logan students will make their way on to our campus next year at a regular education per pupil rate of \$10,861. This equates to \$2,555,716 when adjusted for prior year tuition assessments and additional support for students with special needs. This represents an increase of \$118,734 over FY19, or 4.87%.

**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 FY20 tentative budget includes anticipated revenue from registration fees in the amount of \$120,000. In addition, the operating budget includes estimated revenue of \$10,500 for interest on investments, \$50,000 for facility rental, \$17,000 in athletic gate receipts an additional \$87,640 from miscellaneous sources consistent with prior years.

## 2019-2020 Budget

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### Appropriation Overview

The Fiscal Year 2020 budget has preliminary appropriations of \$45.036 million. The preliminary appropriations represent an increase of 7.7%, or \$3.23 million from the adjusted appropriations for the current fiscal year ending June 30, 2019.

	<u>2018-19</u>	<u>2019-20</u>	<u>% Inc/(Dec)</u>	<u>\$ Inc/(Dec)</u>
General Fund	\$37,616,691	\$41,062,423	9.16%	\$3,445,732
Special Revenue Fund	\$746,203	\$612,000	(17.98%)	(\$134,203)
Debt Service Fund	<u>\$3,441,422</u>	<u>\$3,361,722</u>	<u>(2.32%)</u>	<u>(\$79,700)</u>
<b>Total All Funds</b>	<u>\$41,804,316</u>	<u>\$45,036,145</u>	<u>7.73%</u>	<u>\$3,231,829</u>

### Highlights

The General Fund appropriations total \$41,062,423 for FY20. An increase of 9.16% from FY19. The vast majority of the increase can be attributed to the high school stadium/track renovation project. The project is being funded via the district's capital reserve fund (\$1,775,000) and a transfer from the district's proprietary fund balance (\$350,000). The additional increase is the result of increased state aid and local tax levy.

### Personnel

The tentative FY20 budget includes the addition of ten (11) middle school classroom teachers, one (1) high school guidance counselor, and one (1) district maintenance position.

#### *Middle School Classroom Teachers*

In accordance with the district's personnel needs assessment that was prepared in FY19, the district is recommending the addition of two (2) full instructional teams at the middle school. Each team consists of five (5) core subject area teachers. By adding a 7<sup>th</sup> and 8<sup>th</sup> grade team, the middle school will reduce the average class size in 7<sup>th</sup> grade to twenty-five (25) from thirty (30), and the average 8<sup>th</sup> grade class size to twenty-three (23) from thirty-one (31).

The FY20 budget also includes the addition of one (1) special education teacher that will allow for continued growth in our multiple disabilities ("MD") STEP program.

#### *Support Services*

The FY20 budget includes the addition of one (1) high school guidance counselor position. Due to continued enrollment growth our counselors' student caseloads have increased significantly. The addition of a counselor will reduce the average counselor caseload to 250 students per counselor which is in line with industry standard.

Due to budgetary constraints in the past our buildings and grounds department has been hit hard. We added over 100,000 square feet of building space during the last building renovation in 2012 and are operating with fewer custodians and maintenance personnel than before the most recent building additions. This budget includes the addition of one (1) district maintenance position that will service the middle school, high school, and South Harrison Elementary School.

## 2019-2020 Budget

### Instructional Technology

The FY20 budget continues our investment in instructional technology. Since 2010, the district has added nearly 2,000 additional devices. This includes Chromebooks, desktops, laptops, and iPads/iMacs (Apple devices). This budget includes an appropriation of \$136,000 for new devices and the replacement of end of life equipment.

### Textbooks

In accordance with the district's textbook replacement schedule, the FY20 budget includes nearly \$200,000 for the purchase of new textbook series for middle and high school math as well as high school world language and technology.

### High School Stadium/Track Renovation

Kingsway Regional High School's track was deemed unusable for competition in the fall of 2014 by the NJSIAA. After two failed attempts at addressing the issue through referendum, this budget includes the funding necessary to finally complete the renovation. The project will include the construction of a new 8-lane rubberized track, addition of new field event areas (long-jump, high-jump, pole vault, discuss and shotput), and a synthetic turf field that will be able to accommodate football, lacrosse, field hockey, soccer, and marching band.

### Equipment

As per our school bus replacement schedule, this budget includes a lease purchase for five (5) 54-passenger school buses that have reached end of life. The lease purchase will also include funds for a replacement forklift, grounds truck to assist with snow removal and a replacement audiometer for the school nurse's office.

## Informational Summary

### Enrollment

By September of 2019, the Middle School's enrollment is projected to increase by 4.6% to 1,024 7<sup>th</sup> and 8<sup>th</sup> grade students. The district is anticipating an increase of 2.6% to 1,791 9<sup>th</sup> through 12<sup>th</sup> grade students. In total, enrollment is expected to increase by 90 students to 2,815, or 3.3%.

	<b>Current FY '19</b>	<b>Projected FY '20</b>	<b>Percentage Inc/Dec</b>
7 <sup>th</sup>	496	530	+36
8 <sup>th</sup>	492	494	+9
<b>Sub Total (MS)</b>	<b>988</b>	<b>1,024</b>	<b>+45</b>
9 <sup>th</sup>	436	469	+33
10 <sup>th</sup>	438	436	-1
11 <sup>th</sup>	449	437	-12
12 <sup>th</sup>	424	449	+25
<b>Sub Total (HS)</b>	<b>1,747</b>	<b>1,791</b>	<b>+45</b>
<b>District Total</b>	<b>2,735</b>	<b>2,815</b>	<b>+90</b>

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### 9<sup>th</sup> Grade Enrollment Calculation

Current 8 <sup>th</sup> Grade Students	Regional Loss Rate 15%	Logan Twp. Capture Rate 72%	Projected 9 <sup>th</sup> Grade Enrollment
485	(-73)	57	469

### Staffing Levels

Due to the nature of our industry, more than 70% of our budget consists of employee compensation and benefits. Total compensation is projected at \$21,636,884 for FY20 with another \$7,085,773 for employee benefits. Compensation totals nearly 53% of our total operating budget while employee benefits total 17%. The tentative budget reflects an increase of 11.0 FTE positions from FY19.

Full Time Equivalent Positions	Actual			Budget	Proposed
	FY16	FY17	FY18	FY19	FY20
Teachers (Grades 6-8)	65.0	65.0	65.0	68.0	79.0
Teachers (Grades 9-12)	119.0	117.0	120.5	130.5	128.5
Other Instruction	31.0	32.0	25.0	29.0	29.0
Support Services	17.5	167.5	160.5	162.0	164.0
Administration	14.0	14.0	14.0	15.0	15.0
	396.5	395.5	385.0	404.5	415.5

### Shared Services

The District entered into an inter-local shared services agreement with the South Harrison Elementary School District (“SHES”) in August of 2012 for Superintendent services which was the official beginning of the partnership. In FY14, information technology, facility maintenance, and curriculum & instruction services were added. Supervision of special services (CST) was added in FY15 along with business administration in FY16. The below illustrates the revenue received from SHES for shared services and the proposed rates for FY20.

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### *Savings Achieved Through the Sharing of Services*

	Actual			Budget	Proposed
	FY16	FY17	FY18	FY19	FY20
Superintendent	\$43,575	\$43,575	\$43,575	\$37,360	\$38,039
Business Administration	58,183	58,183	58,183	59,347	60,534
Information Technology	35,000	35,000	35,000	35,000	36,050
Facility Maintenance	60,000	60,000	60,000	60,000	61,800
Curriculum & Instruction	60,000	60,000	60,000	60,000	61,800
Special Services	16,000	16,000	16,000	16,000	16,480
<b>Total</b>	<b>\$272,758</b>	<b>\$272,758</b>	<b>\$272,758</b>	<b>\$267,707</b>	<b>\$274,703</b>

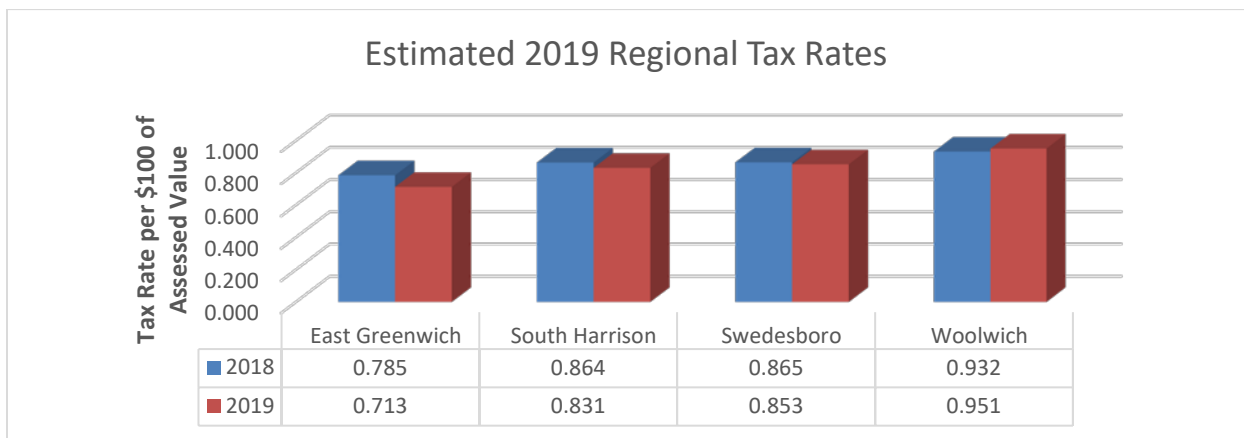
### **Tax Impact**

The FY20 general fund is supported by \$22,263,737 in local property taxes. This represents an increase of \$666,098 or 3.08%. The district has chosen to utilize the health benefit cap waiver in the amount of \$195,589, and an enrollment waiver of \$37,800. The tax levy would decrease the tax rate in three of the district's four regional communities due to the reduction in the debt service tax levy.

The below charts represent the impact the proposed tax levy for FY20 has on the tax rates for each municipality within the region as well as the dollar impact on the average assessed home.

#### Impact on Tax Rate

	2019	Percentage	Total 2019	Tax Rate	Tax Rate	Rate
	Net Valuation Taxable	19-20	Tax Levy	2019-20	2018-19	Change
EAST GREENWICH	1,197,729,300	34.7726675	8,545,549	0.713	0.785	-0.072
SOUTH HARRISON	387,628,200	12.6768634	3,219,873	0.831	0.864	-0.033
SWEDESBORO	173,094,200	5.9253325	1,475,649	0.853	0.865	-0.012
WOOLWICH	1,176,248,210	46.6251366	11,185,320	0.951	0.932	0.019



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### **Organizational Section**

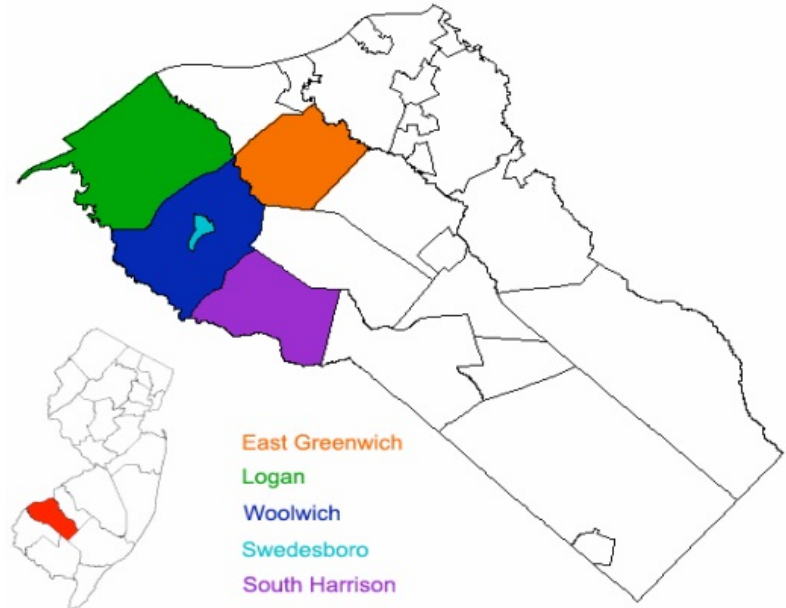
## 2019-2020 Budget

### 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 29,000 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 over 2,800 students is multicultural and reflects the diversity of the communities it serves.

#### Overview of Instructional Program

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

As we continue to work to provide our students with a rigorous and relevant experience in math and work to close identified achievement gaps, teachers will continue to work within their PLTs to revise and align the curricula and related local assessments to ensure alignment to NJSLS. Next year, the use of data to make informed instructional decisions in math for individual students will be a large PD focus (LinkIT!). The district will also expand its purchase of Big Ideas to support Algebra I, II, and Geometry 7-12 and continue to use iXL to support individual student through targeted practice. The middle school will be expanding its advanced math offerings by implementing a geometry course at the 8<sup>th</sup> grade level and BSI needs will be facilitated through iReady diagnostic and program in grades 7&8.

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

As we continue to work to provide our students with a rigorous and relevant experience in science and work to close identified achievement gaps, teachers will continue to work within their PLTs to revise and align the curricula and related local assessments to ensure alignment to NJSLS. Next year, the use of data to make informed instructional decisions in science for individual students will be a large PD focus (LinkIT!). The district will continue to enhance instruction through the purchase of Gizmos, Project Lead

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the Way's Engineering curriculum, and related lab supplies & materials. The middle school will also be piloting a science program in grades 7 and 8 in the 2019-2020 with the goal of implementation in Sept. 2020.

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

As we continue to work to provide our students with a rigorous and relevant experience in ELA and work to close identified achievement gaps, teachers will continue to work within their PLTs to revise and align the curricula and related local assessments to ensure alignment to NJSLS. Next year, the use of data to make informed instructional decisions in ELA for individual students will be a large PD focus (LinkIT!). The district will also expand its purchase of novels that reflect diversity to allow student choice in an effort to increase student engagement and get them excited about literacy through connection. We will also continue to use TurnItIn throughout all high school English classes as well as MyAccess & iXL in ELA BSI courses.

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

As we continue to work to provide our students with a rigorous and relevant experience in Social Studies and work to close identified achievement gaps, teachers will continue to work within their PLTs to revise and align the curricula and related local assessments to ensure alignment to NJSLS. Next year, the use of data to make informed instructional decisions in ELA for individual students will be a large PD focus (LinkIT!). The district will also work to support social studies teachers to ensure diverse perspectives within the conversations had in the history classroom, which will be supported through Hard History professional development 7-12. Additional subscription-based supplemental materials will also be purchased to supplement classroom instruction at the middle school and two AP history teachers will attend AP training this summer to support instruction of these courses in the classroom.

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

As we continue to work to provide our students with a rigorous, relevant, and tailored educational experience teachers will continue to work within their PLTs to revise and align the 21<sup>st</sup> Century Life & Careers curricula to ensure alignment to NJSLS. In continued support for this work, teachers will engage in professional learning related to differentiated instruction, assessment literacy, and student-centered instruction. The district will bring on an *Honors Capstone Course* for all senior Academy students as well as an *Exploring the Digital World* course at the middle school. We continue to offer college & career focused academies and programs, including *the STEM Academy*, *Business Leadership Academy*, *Animal Science partnership with St. Francis*, and *the Allied Health program with Rothman*. Kingsway also continues to include a *Career Explorations* course as a graduation requirement for all its high school students. Additionally, this budget continues to support DECA participation of all BLA student at the high school.

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

As we continue to work to provide our students with a rigorous and relevant educational experience and work to close identified achievement gaps, this summer, the world language department at the high school will revise all curricula 9-12 to ensure alignment to the NJSLS. This revision will include a resequencing of the courses that contains a new Advanced Level II, Honors Level III, and Honors Level IV for all offered languages. As a result of this work, textbooks and online resources will be purchased to support the new curricula as we work to prepare students for graduation. The middle school will continue to



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evaluate their current curricula and resources as they work to prepare students for this new sequencing next year.

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

To ensure we are offering a well-rounded educational experience for the students for which the V&P Arts are a component, the district continues to implement a variety of course offerings aligned to the NJSLS. Funds will support the effective implementation of these, including the purchase of Smart Music Software Subscription, typical consumables needed to run the arts courses, typical supplies needed to instruct the music courses, related PD, and a music synthesizer.

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

As we continue to work to provide our students with a PE & Health curricula that not only enhances physical but also the social and emotional, this summer the PE & Health departments at the middle school and high school will revise all curricula 9-12 to ensure alignment to the NJSLS. This revision will include an emphasis on the integration of social/emotional supports for students (i.e. understanding and coping with stress, anxiety, mental health issues, etc.). As a result of this work, supplemental materials to deliver this new curriculum will be purchased in addition to replacement of old equipment.

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

As we continue to work to integrate technology effectively and through a blended approach there continues to be a focus on technology integration into all curricula and instruction through the use of the SAMR method. We believe this helps to reinforce the NJSLS technology standards effectively and in a responsible manner. Additionally, the district will allocate funds to the revision of the Video Game Design course this summer. Funds will also be allocated to necessary resources to support this course as well as other technology courses throughout the district. Funds will also be dedicated to PD related to computer science as we work to build our future technology course offerings as well as related equipment updates needed for our TV Production Program.

# 2019-2020 Budget

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## Financial Section

# 2019-2020 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

## 2019-2020 Budget

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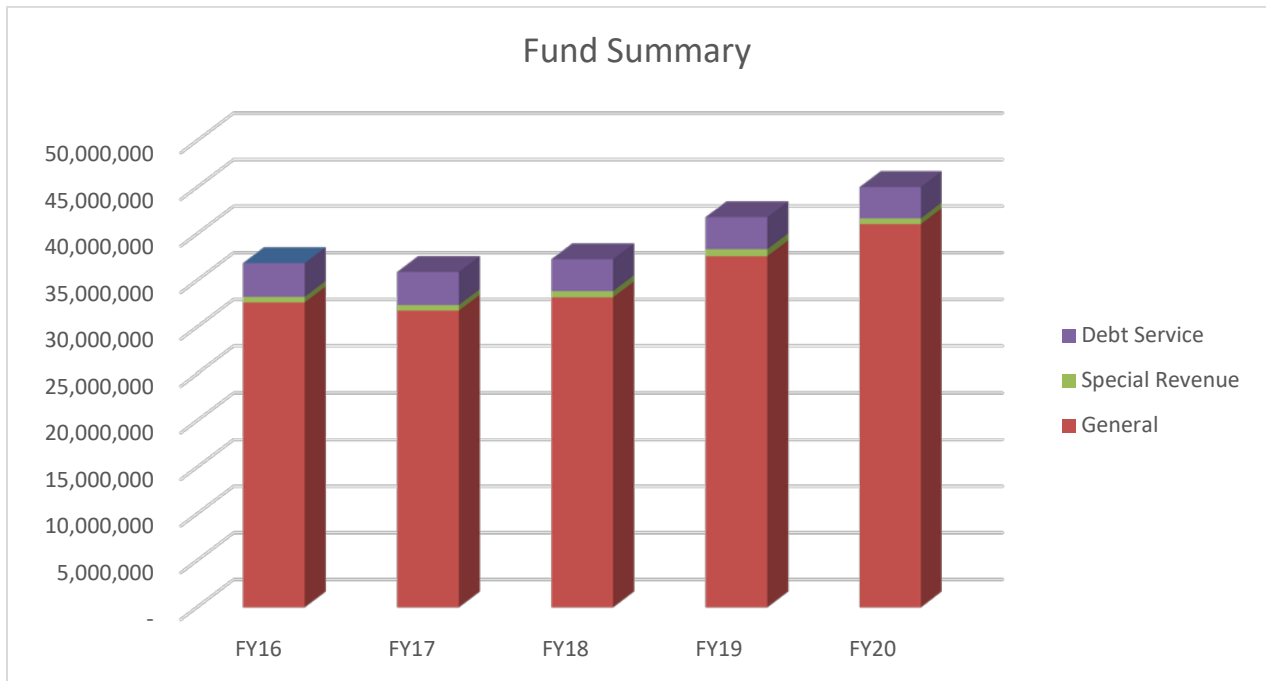
A fund is a fiscal and accounting entity with a self-balancing set of accounts regarding cash and other financial resources. It also contains all related liabilities and residual equities or balances, or changes therein. Funds are established to carry on specific activities or attain certain objectives of a school district according to legislation, regulations, or other restrictions. Programs are activities and procedures designed to accomplish an objective or set of objects. The function describes the activity for which a service or material object is required. Functions consist of activities, which have the same general objectives. The object is the service or commodity purchased. The uniform minimum chart of accounts is located in the index.

## 2019-2020 Budget

### Revenue Summary by Fund

	Actual			Revised FY19	Proposed FY20
	FY16	FY17	FY18		
General	32,654,334	31,777,270	33,202,993	37,616,691	41,062,423
Special Revenue	598,886	595,973	662,887	746,203	612,000
Debt Service	3,613,915	3,544,616	3,420,821	3,441,422	3,361,722
	36,867,135	35,917,859	37,286,701	41,804,316	45,036,145

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.



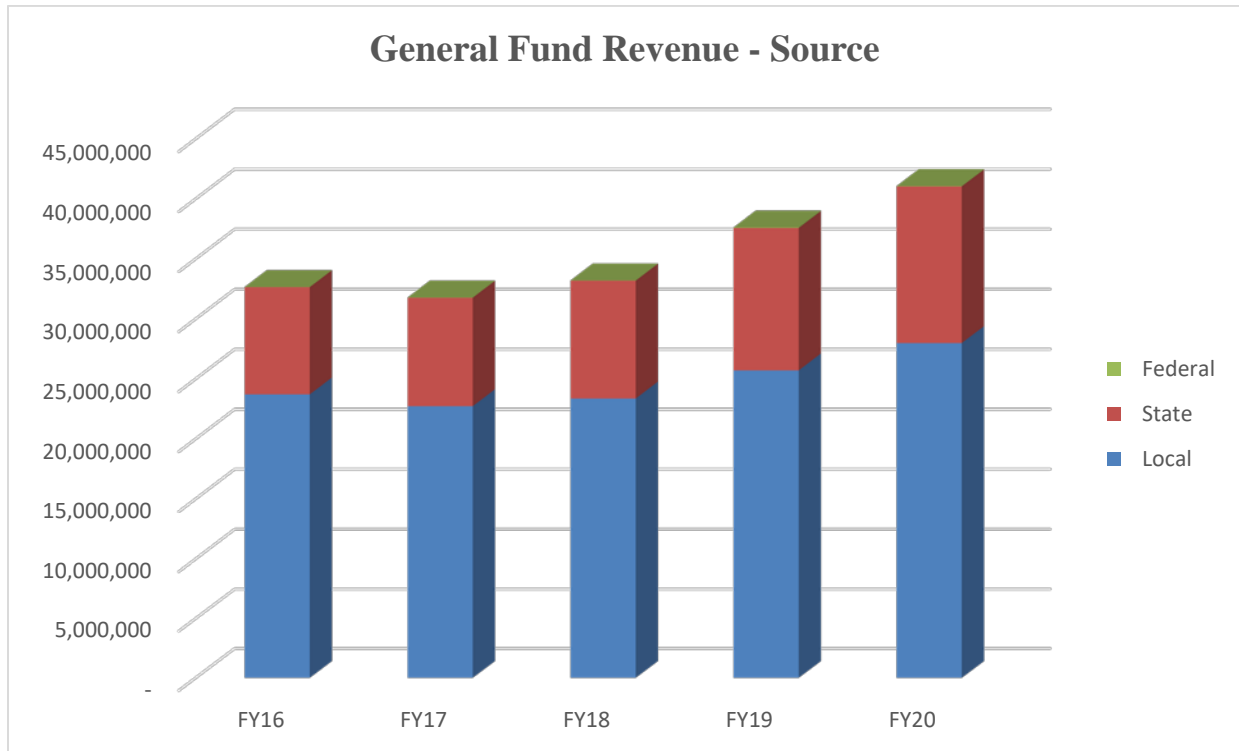
## 2019-2020 Budget

### Sources of Revenue by Fund

#### General Fund (10)

	Actual			Revised FY19	Proposed FY20
	FY16	FY17	FY18		
Local	23,703,834	22,721,107	23,360,573	25,705,264	27,983,609
State	8,940,318	9,041,359	9,823,133	11,869,113	13,056,174
Federal	10,182	14,804	19,287	42,314	22,640
<b>Total</b>	32,654,334	31,777,270	33,202,993	37,616,691	41,062,423

The Kingsway Regional School District’s operating budget (General Fund) totals \$41,062,423 for FY20. 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.).

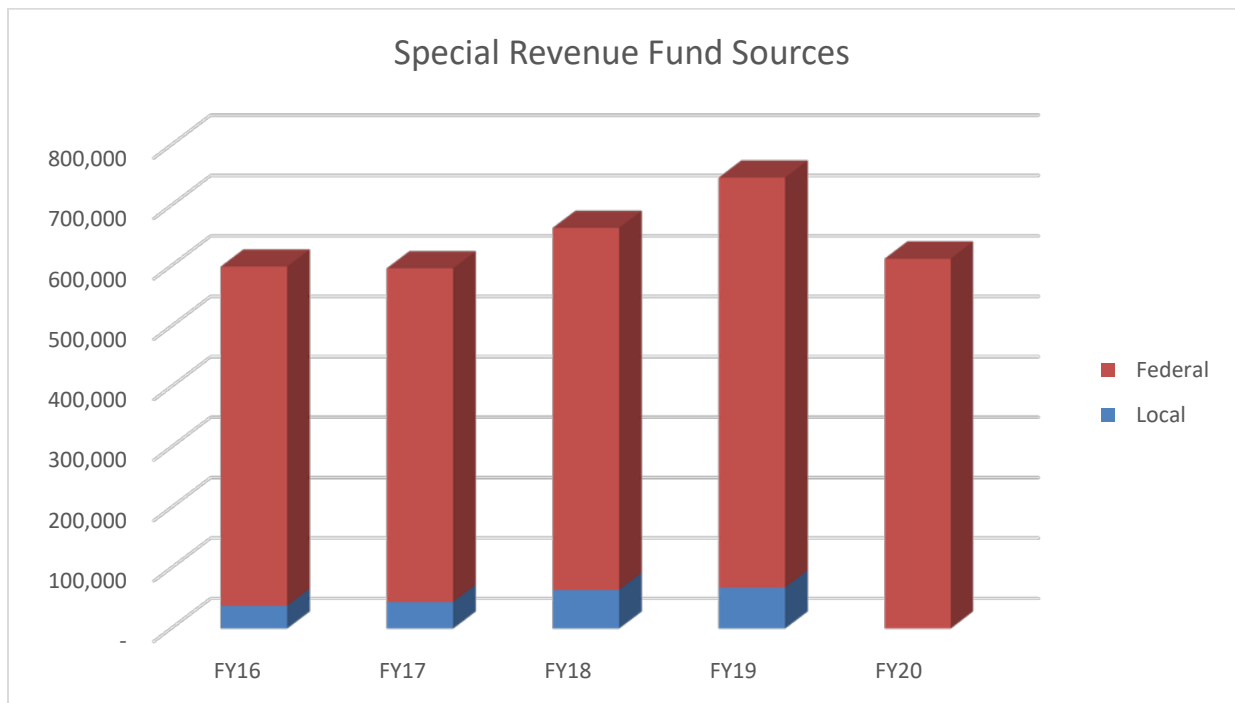


## 2019-2020 Budget

### Special Revenue Fund (20)

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Local	37,659	44,109	64,062	67,910	-
Federal	561,227	551,864	598,825	678,293	612,000
<b>Total</b>	598,886	595,973	662,887	746,203	612,000

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).

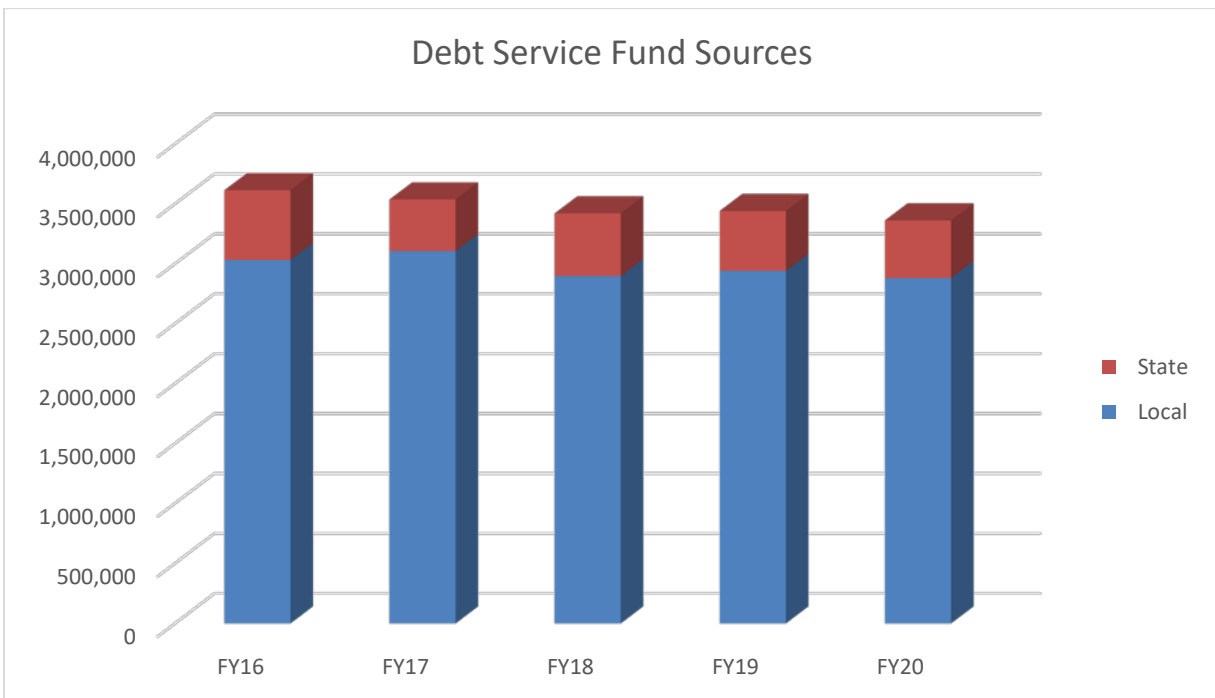


## 2019-2020 Budget

### Debt Service Fund (40)

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Local	3,031,482	3,106,510	2,897,957	2,940,930	2,880,641
State	582,433	430,348	522,864	500,492	481,081
<b>Total</b>	<b>3,613,915</b>	<b>3,536,858</b>	<b>3,420,821</b>	<b>3,441,422</b>	<b>3,361,722</b>

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.





## 2019-2020 Budget

### Revenue Detail by Source

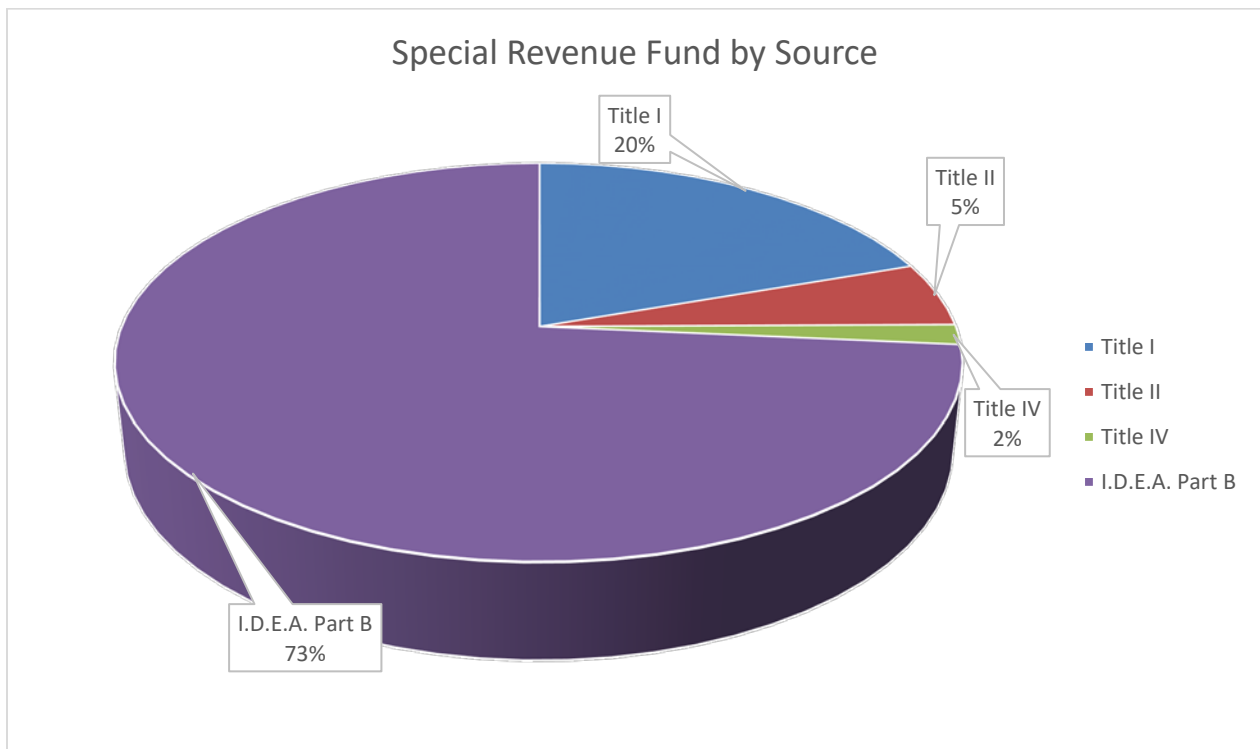
#### General Fund

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Local Sources					
Local Tax Levy	19,605,356	20,226,031	20,630,552	21,597,639	22,263,737
Fund Balance	-	-	1,328,350	1,227,250	776,656
Tuition	2,931,041	2,652,264	2,677,133	2,436,982	2,555,716
Miscellaneous	311,506	389,075	350,011	258,000	262,500
Total Local Sources	22,847,903	23,267,370	24,986,046	25,519,871	25,858,609
State Sources					
Transportation Aid	255,495	293,272	293,272	1,518,262	1,518,262
Extraordinary Aid	160,867	144,531	169,480	120,000	140,000
Special Education Aid	1,121,086	1,152,423	1,152,423	2,148,364	2,148,364
Under Adequacy Aid	133,057	133,057	133,057	-	-
Equalization Aid	6,107,281	6,135,572	6,867,815	7,829,675	8,981,736
Security Aid	158,030	160,339	160,339	232,812	232,812
Supplemental Enrollment Growth Aid	921,670	921,670	921,670	-	-
Non-Public Transportation Aid	37,072	29,928	52,780	20,000	35,000
PARCC Readiness Aid	22,880	22,880	22,880	-	-
Per Pupil Growth Aid	22,880	22,880	22,880	-	-
Professional Learning Community Aid	-	24,530	24,530	-	-
State Reimbursement for Lead Testing	-	-	1,730	-	-
Host District Support Aid	-	277	277	-	-
Total State Sources	8,940,318	9,041,359	9,823,133	11,869,113	13,056,174
Federal Sources					
Medicaid Reimbursement	10,182	14,804	19,287	42,314	22,640
Total Federal Sources	10,182	14,804	19,287	42,314	22,640
Transfers from Other Funds	178,382	5,407	33,940	-	350,000
Withdraw from Capital Reserve	-	-	-	-	1,775,000
Prior Year Encumbrances	-	-	-	185,393	-
Actual Revenues (Over)/Under Expenditures	677,549	(551,670)	(1,659,413)	-	-
Total General Fund	32,654,334	31,777,270	33,202,993	37,616,691	41,062,423

## 2019-2020 Budget

### Special Revenue Fund

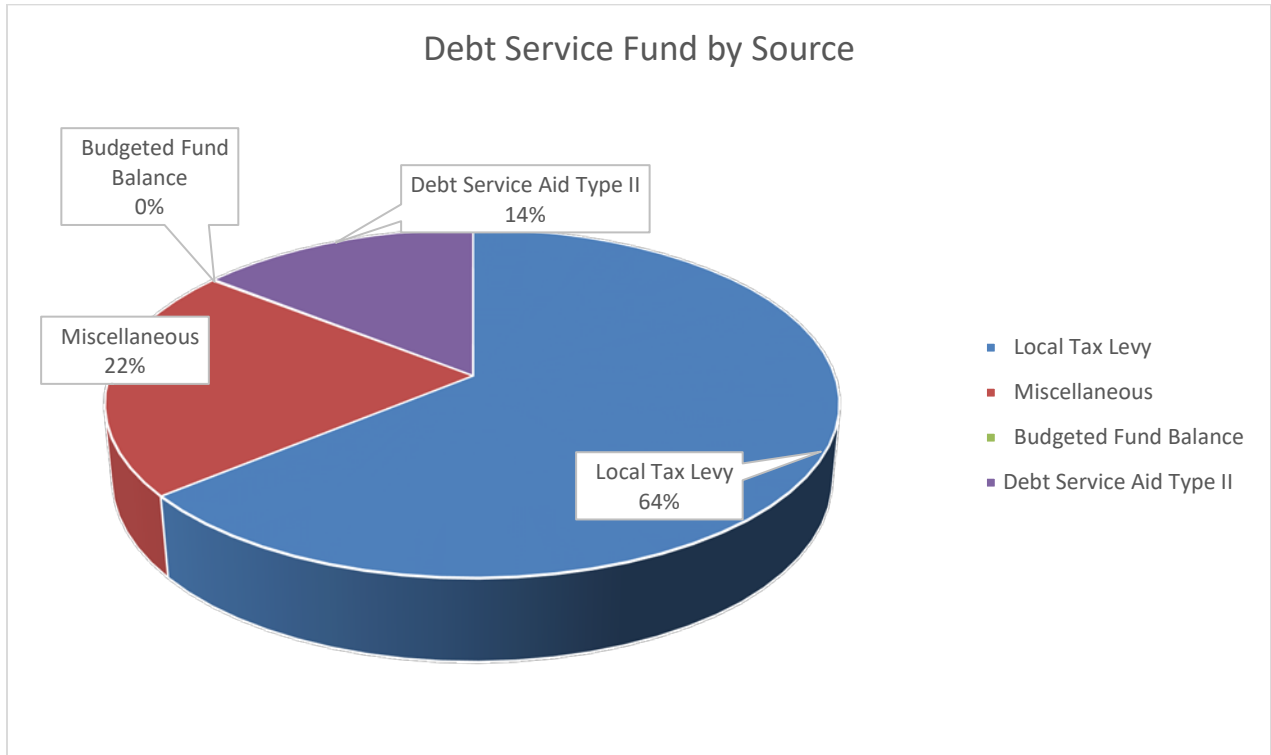
	Actual			Revised FY19	Proposed FY120
	FY16	FY17	FY18		
<b>Local Sources</b>					
Miscellaneous	37,659	44,109	64,062	67,910	-
<b>Total Local Sources</b>	<b>37,659</b>	<b>44,109</b>	<b>64,062</b>	<b>67,910</b>	-
<b>Federal Sources</b>					
Title I	101,415	101,569	130,695	140,319	120,000
Title II	15,499	19,157	11,413	67,732	32,000
Title III	-	2,475	3,300	4,807	-
Title IV	-	-	10,000	10,000	10,000
I.D.E.A. Part B	444,313	428,663	443,417	455,435	450,000
<b>Total Federal Sources</b>	<b>561,227</b>	<b>551,864</b>	<b>598,825</b>	<b>678,293</b>	<b>612,000</b>
<b>Total Special Revenue Fund</b>	<b>598,886</b>	<b>595,973</b>	<b>662,887</b>	<b>746,203</b>	<b>612,000</b>



## 2019-2020 Budget

### Debt Service Fund

	Actual			Revised FY19	Proposed FY20
	FY16	FY17	FY18		
<b>Local Sources</b>					
Local Tax Levy	3,031,482	2,993,976	2,896,054	2,839,575	2,151,832
Miscellaneous	1,904	112,534			725,000
Budgeted Fund Balance			1,904	101,355	3,809
<b>Total Local Sources</b>	<b>3,033,386</b>	<b>3,106,510</b>	<b>2,897,958</b>	<b>2,940,930</b>	<b>2,880,641</b>
<b>State Sources</b>					
Debt Service Aid Type II	582,433	430,348	522,864	500,492	481,081
<b>Total State Sources</b>	<b>582,433</b>	<b>430,348</b>	<b>522,864</b>	<b>500,492</b>	<b>481,081</b>
Actual Revenues (Over)/Under Expenditures	(1,904)	7,758	(1)	-	-
<b>Total Debt Service Fund</b>	<b>3,613,915</b>	<b>3,544,616</b>	<b>3,420,821</b>	<b>3,441,422</b>	<b>3,361,722</b>



## 2019-2020 Budget

**General Fund Appropriations – By Program/Function**

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Regular Programs	9,331,660	9,553,432	9,860,048	11,032,919	11,750,403
Special Education - Behavioral Disabilities	72,185	75,027	-	-	-
Special Education - Multiple Disabilities	413,485	329,498	263,835	506,742	535,948
Special Education - Resource Room/Resource Center	1,821,833	1,968,229	2,015,462	2,166,050	2,174,230
Special Education - Home Instruction	24,964	14,923	13,979	19,400	18,400
Basic Skills/Remedial	738	881	1,392	20,169	62,700
Bilingual Education	-	-	44,217	53,400	-
School-Sponsored Extra Curricular Activities	167,509	159,981	154,926	236,701	239,526
School-Sponsored Athletics	761,511	860,483	829,084	897,369	904,388
Before/After School Programs	6,534	4,894	4,320	15,000	8,880
Alternative Education Program	127,380	110,671	-	-	-
Undistributed Instruction (Tuition)	2,060,413	1,896,551	2,221,880	2,278,165	2,635,171
Attendance	80,209	70,556	76,056	129,400	128,639
Health Services	278,791	256,928	266,445	302,307	304,839
Speech/OT/PT and Related Services	114,181	110,744	155,325	216,625	220,328
Extraordinary Services	331,704	352,566	355,730	409,710	544,458
Guidance	758,751	785,466	752,814	852,988	917,508
Child Study Team	502,324	524,816	528,411	622,109	626,064
Improvement of Instruction Services	553,413	573,196	411,766	439,064	425,623
Educational Media Services/Library	242,387	250,957	219,947	249,610	247,148
Instructional Staff Training Services	93,006	89,645	75,955	109,117	119,185
General Administration	617,914	594,294	488,884	579,139	541,712
School Administration	1,569,181	1,497,752	1,595,467	1,559,836	1,593,489
Central Services	490,367	495,402	403,914	467,472	507,191
Administrative Information Technology	383,364	314,145	401,652	515,700	465,022
Required Maintenance for School Facilities	411,048	381,520	363,084	395,376	421,290
Custodial Services	2,030,964	1,986,624	2,086,326	2,162,397	2,182,932
Care and Upkeep of Grounds	269,135	283,888	278,671	352,314	326,145
Security	150,127	71,778	87,381	181,770	161,710
Student Transportation Services	2,930,429	2,498,207	2,689,692	3,156,015	3,405,146
Personal Services - Allocated Employee Benefits	5,230,633	5,436,775	-	20,060	24,495
Personal Services - Unallocated Employee Benefits	83,956	63,286	5,728,938	6,610,498	7,061,278
Equipment	106,825	38,585	624,850	899,782	2,500
Facilities Acquisition and Construction Services	637,413	116,737	198,822	158,487	2,422,360
Increase in Capital Reserve	-	-	-	1,000	500
Charter Schools	-	8,833	3,720	-	83,215
	32,654,334	31,777,270	33,202,993	37,616,691	41,062,423

## 2019-2020 Budget

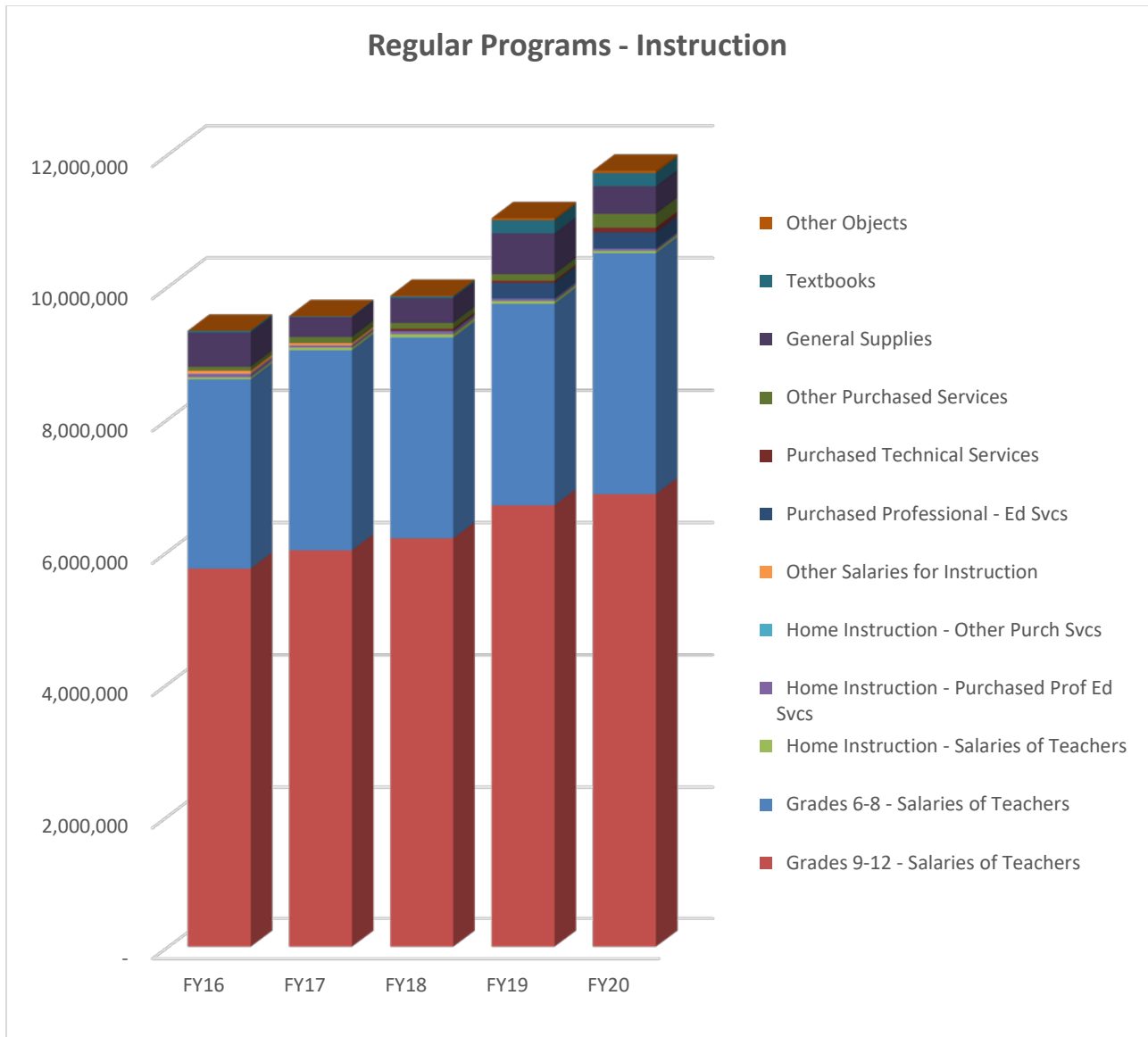
### General Fund Appropriations – By Program/Function at Object Level

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

	Actual			Revised FY19	Proposed FY20
	FY16	FY17	FY18		
Grades 6-8 - Salaries of Teachers	2,860,486	3,024,213	3,033,939	3,047,100	3,642,153
Grades 9-12 - Salaries of Teachers	5,736,044	6,012,231	6,193,764	6,691,325	6,861,614
Home Instruction - Salaries of Teachers	33,002	41,442	51,630	41,064	35,000
Home Instruction - Purchased Prof Ed Svcs	50,306	31,122	42,254	35,000	30,000
Home Instruction - Other Purch Svcs	1,580	1,460	1,661	1,622	2,000
Other Salaries for Instruction	45,929	35,960	107	-	-
Purchased Professional - Ed Svcs	-	507	6,509	240,149	245,349
Purchased Technical Services	2,860	2,923	32,642	31,200	72,754
Other Purchased Services	56,567	87,430	86,717	99,871	209,476
General Supplies	516,155	298,228	375,226	617,716	418,448
Textbooks	28,140	13,402	26,172	197,665	198,775
Other Objects	591	4,514	9,427	30,207	34,834
	<u>9,331,660</u>	<u>9,553,432</u>	<u>9,860,048</u>	<u>11,032,919</u>	<u>11,750,403</u>

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).

## 2019-2020 Budget



## 2019-2020 Budget

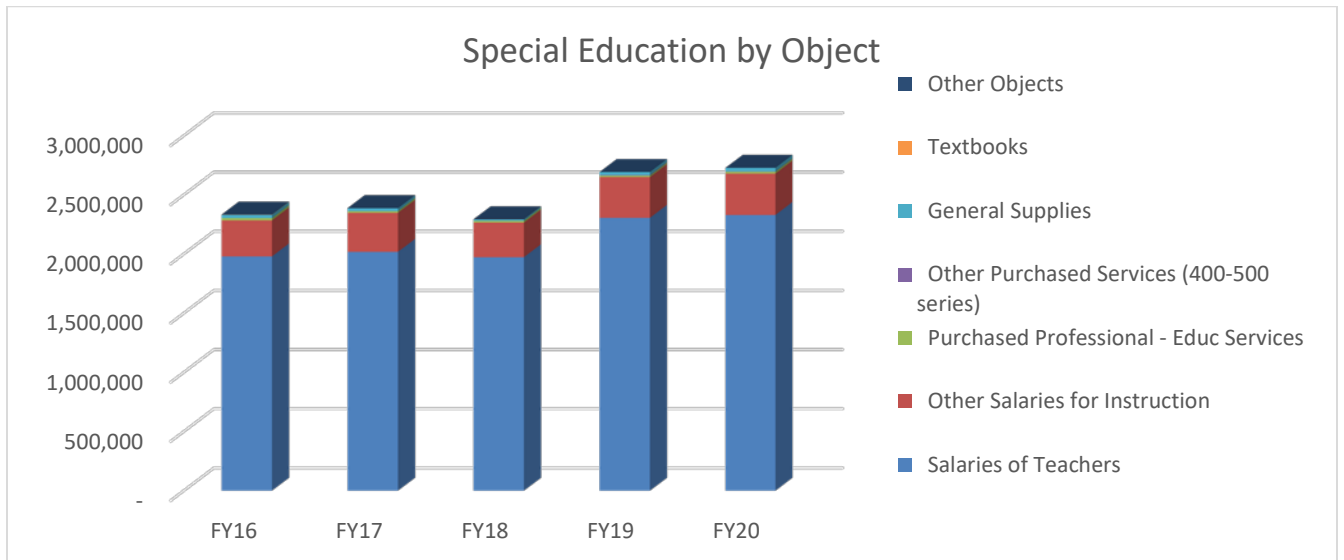
### Special Education – Instruction (11-2xx-100-xxx)

Program Level	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Behavioral Disabilities	72,185	75,027	-	-	-
Multiple Disabilities	413,485	329,498	263,835	506,742	535,948
Resource Room/Resource Center	1,821,833	1,968,229	2,015,462	2,166,050	2,174,230
Home Instruction	24,964	14,923	13,979	19,400	18,400
	<b>2,332,467</b>	<b>2,387,677</b>	<b>2,293,276</b>	<b>2,692,192</b>	<b>2,728,578</b>

Object Level	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Salaries of Teachers	1,979,548	2,017,988	1,973,082	2,305,530	2,329,806
Other Salaries for Instruction	304,716	330,030	293,008	344,200	349,815
Purchased Professional - Educ Services	18,627	14,203	13,813	13,000	15,600
Purchased Technical Services	-	-	-	-	750
Other Purchased Services (400-500 series)	478	252	349	4,400	2,400
General Supplies	27,592	23,707	12,152	25,062	30,037
Textbooks	1,506	319	872	-	-
Other Objects	-	1,178	-	-	170
	<b>2,332,467</b>	<b>2,387,677</b>	<b>2,293,276</b>	<b>2,692,192</b>	<b>2,728,578</b>

Special Education – Instruction (11-2xx-100-xxx) is used to record the classroom costs of providing services as a result 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.

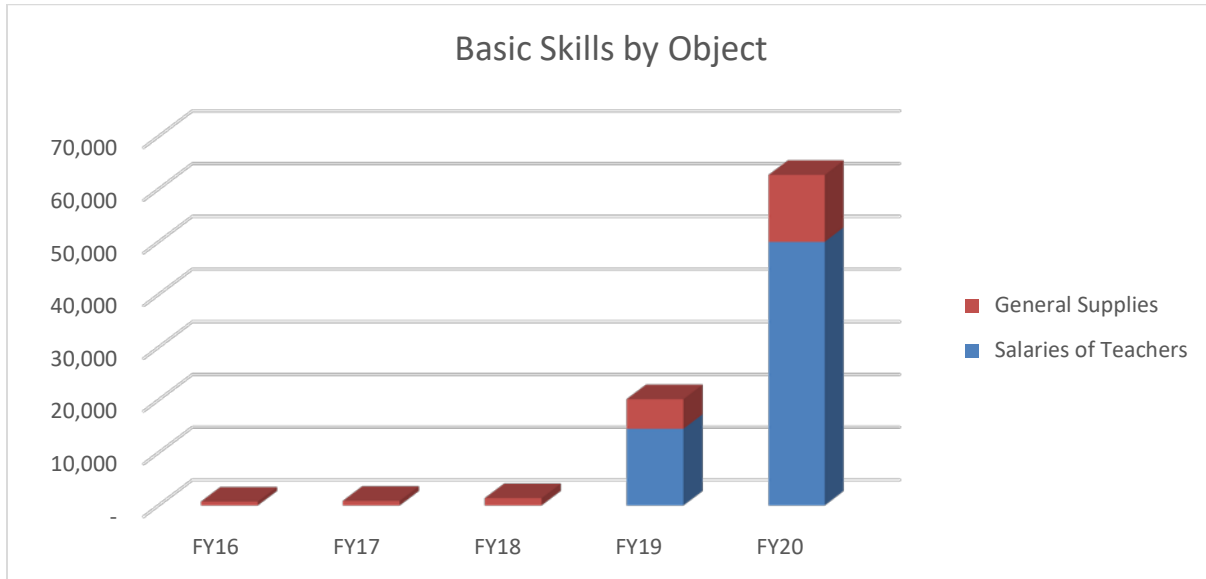


## 2019-2020 Budget

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

	Actual			Revised FY19	Proposed FY20
	FY16	FY17	FY18		
Salaries of Teachers	-	-	-	14,544	50,000
General Supplies	738	881	1,392	5,625	12,700
	738	881	1,392	20,169	62,700

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.



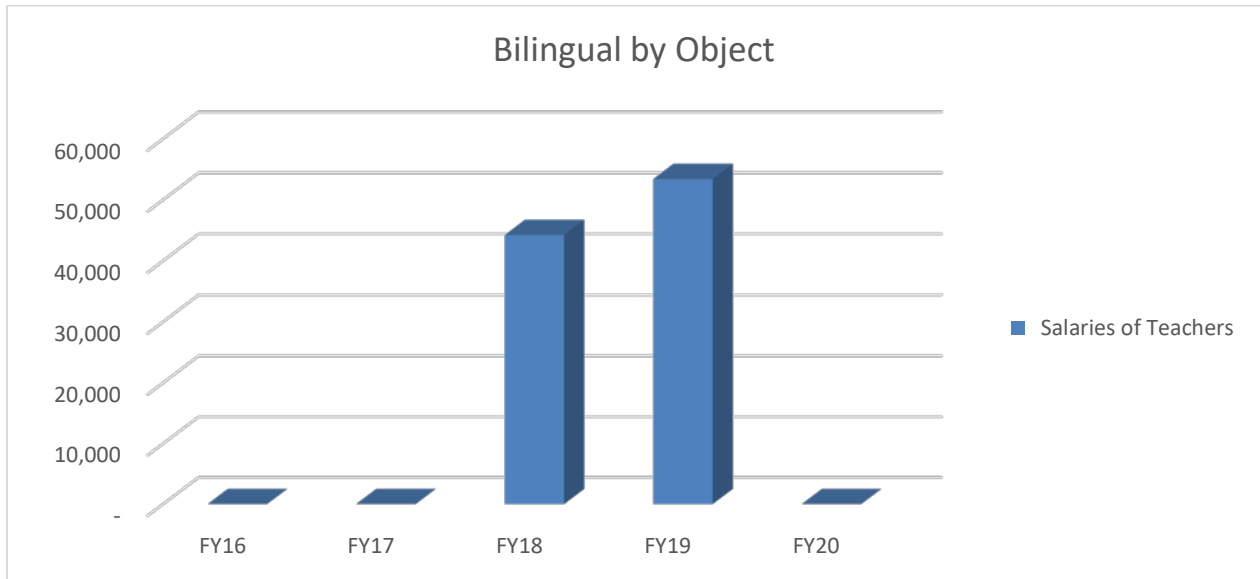


## 2019-2020 Budget

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

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Salaries of Teachers	-	-	44,217	53,400	-
	-	-	44,217	53,400	-

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

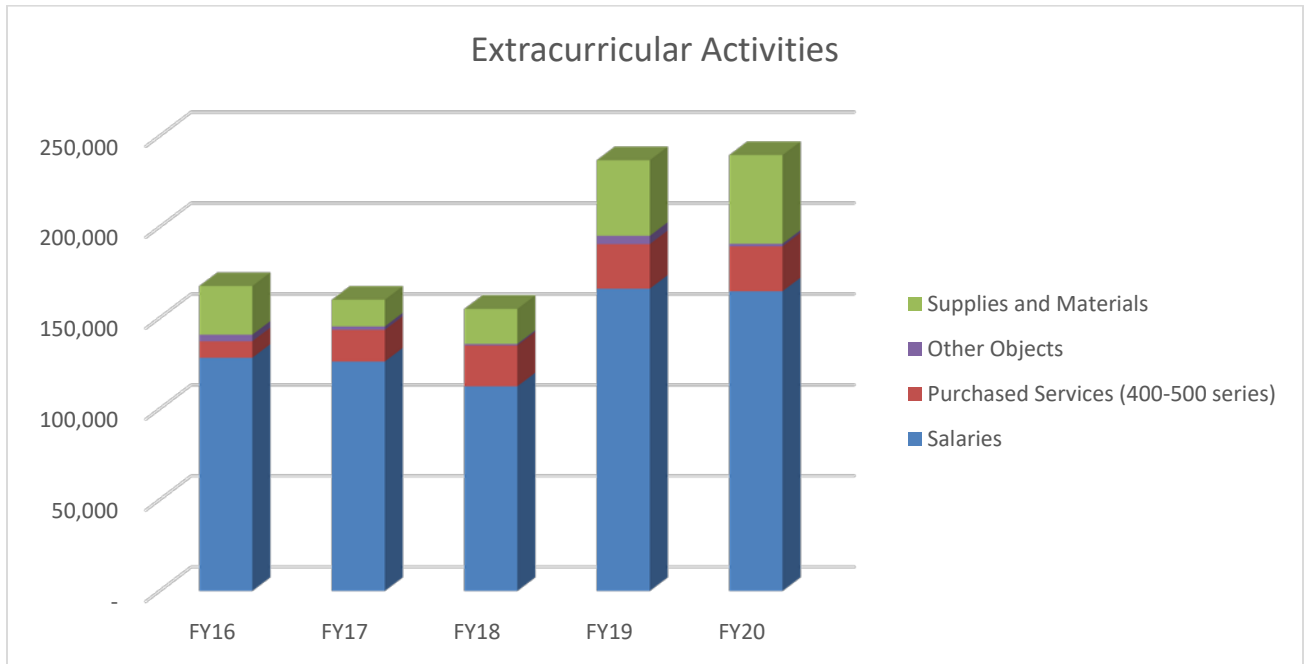


## 2019-2020 Budget

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

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Salaries	128,067	126,007	112,372	166,059	164,641
Purchased Services (400-500 series)	9,097	17,443	22,501	24,523	24,695
Supplies and Materials	26,723	14,656	19,218	41,563	48,730
Other Objects	3,622	1,875	835	4,556	1,460
	167,509	159,981	154,926	236,701	239,526

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.

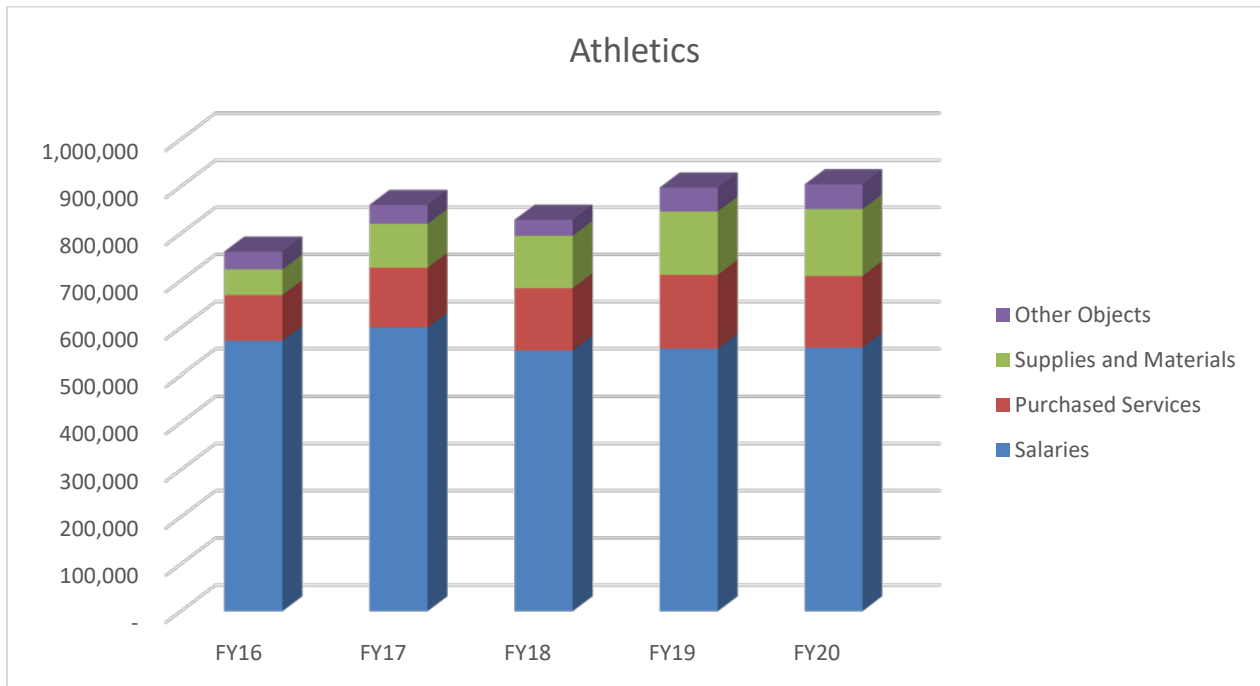


## 2019-2020 Budget

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

	Actual			Revised FY19	Proposed FY20
	FY16	FY17	FY18		
Salaries	572,238	600,604	551,814	555,625	557,648
Purchased Services	97,108	126,694	132,196	156,842	152,045
Supplies and Materials	54,592	93,154	111,077	134,424	142,050
Other Objects	37,573	40,031	33,997	50,478	52,645
	761,511	860,483	829,084	897,369	904,388

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.

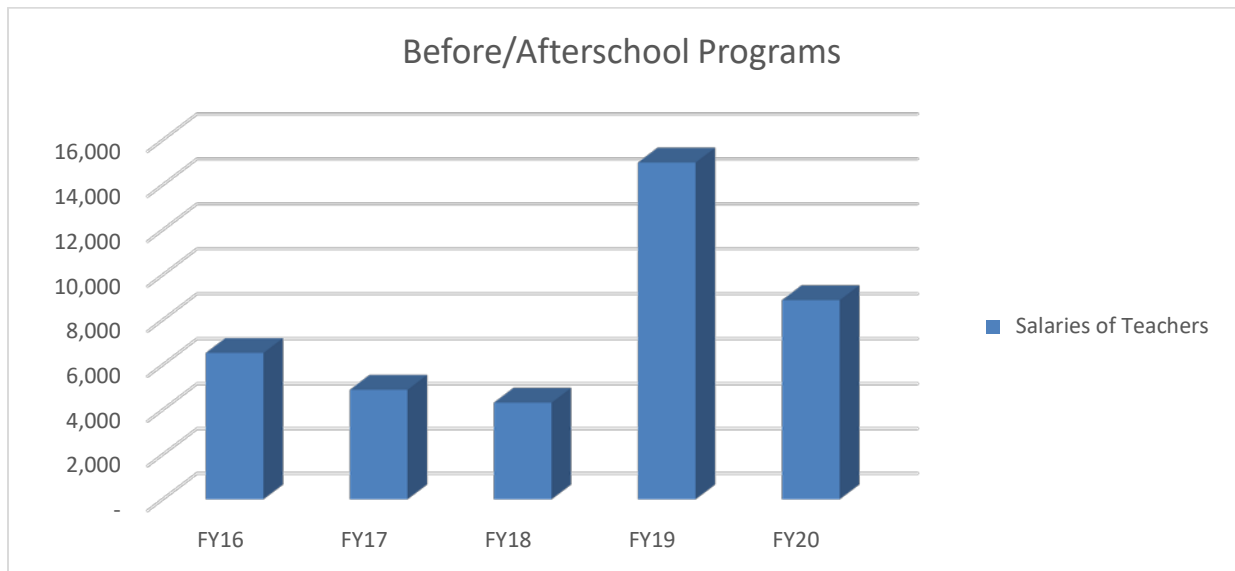


## 2019-2020 Budget

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

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Salaries of Teachers	6,534	4,894	4,320	15,000	8,880
	<u>6,534</u>	<u>4,894</u>	<u>4,320</u>	<u>15,000</u>	<u>8,880</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.

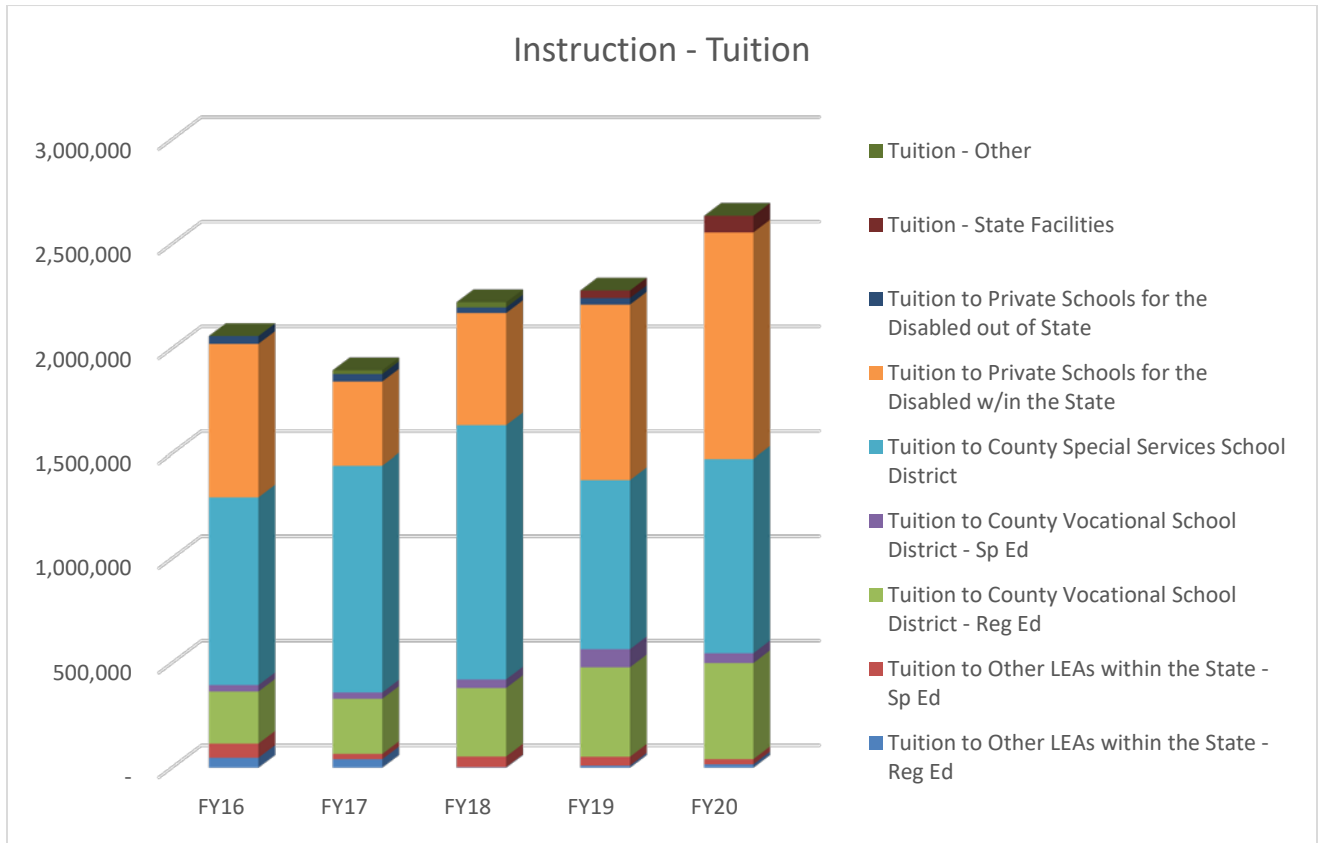


## 2019-2020 Budget

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

	Actual			Revised FY19	Proposed FY20
	FY16	FY17	FY18		
Tuition to Other LEAs within the State - Reg Ed	47,506	40,727	1,580	10,020	16,053
Tuition to Other LEAs within the State - Sp Ed	67,918	25,348	52,187	42,414	25,000
Tuition to County Vocational School District - Reg Ed	248,614	263,340	327,249	427,508	459,000
Tuition to County Vocational School District - Sp Ed	31,191	30,394	41,160	86,478	47,085
Tuition to County Special Services School District	896,833	1,083,302	1,212,207	807,962	927,568
Tuition to Private Schools for the Disabled w/in the State	730,907	399,741	535,772	836,256	1,080,721
Tuition to Private Schools for the Disabled out of State	37,444	36,000	26,950	31,100	-
Tuition - State Facilities	-	-	-	36,427	79,744
Tuition - Other	-	17,699	24,775	-	-
	2,060,413	1,896,551	2,221,880	2,278,165	2,635,171

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.

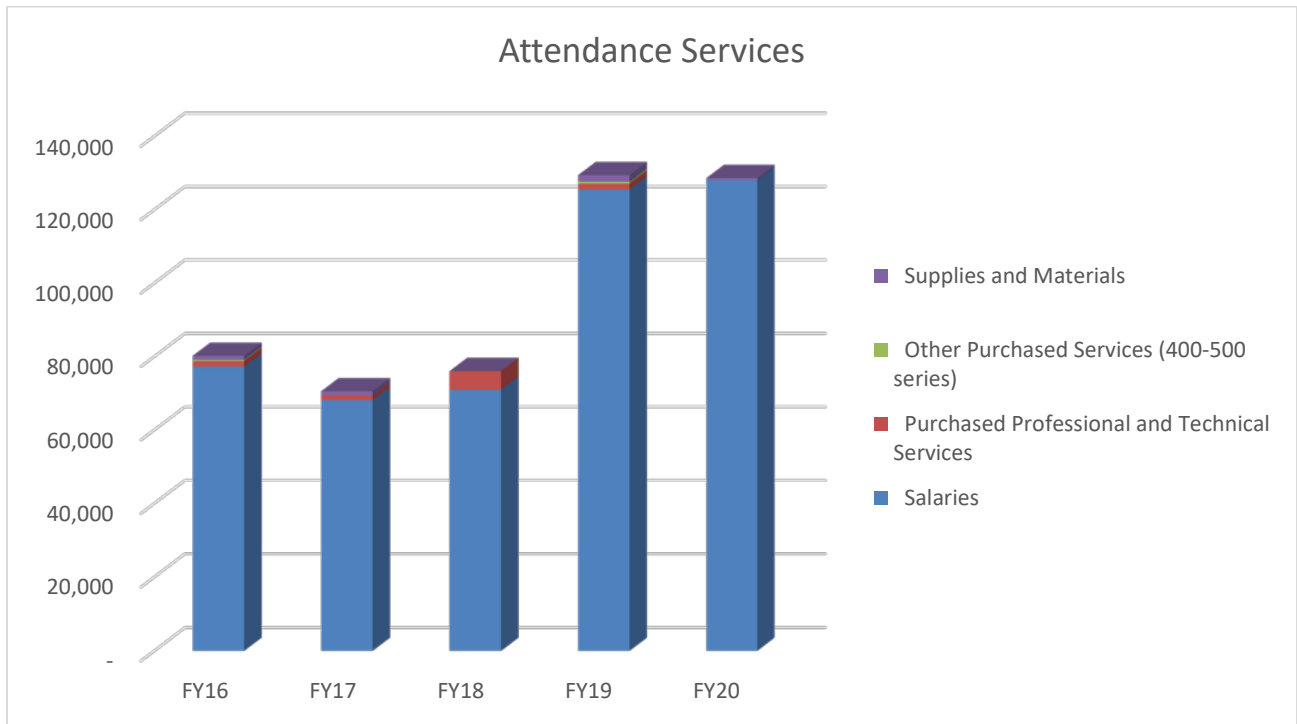


## 2019-2020 Budget

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

	Actual			Revised FY19	Proposed FY20
	FY16	FY17	FY18		
Salaries	77,284	68,155	70,968	125,500	128,039
Purchased Professional and Technical Services	1,518	1,198	5,088	1,600	-
Other Purchased Services (400-500 series)	300	-	-	500	-
Supplies and Materials	1,107	1,203	-	1,800	600
	80,209	70,556	76,056	129,400	128,639

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.

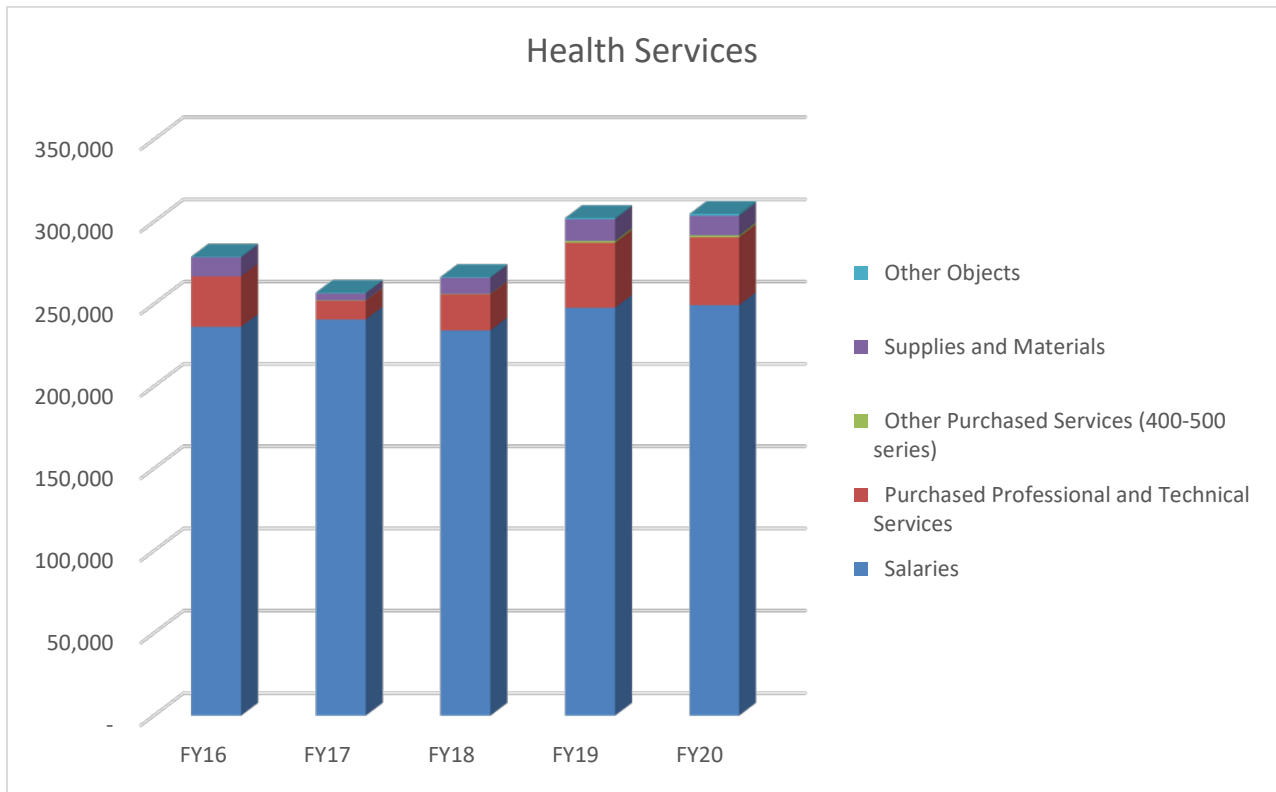


## 2019-2020 Budget

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

	Actual			Revised FY19	Proposed FY20
	FY16	FY17	FY18		
Salaries	236,200	240,632	233,990	247,780	249,309
Purchased Professional and Technical Services	30,635	11,374	21,907	39,485	41,305
Other Purchased Services (400-500 series)	-	249	259	1,094	1,155
Supplies and Materials	11,605	4,263	9,829	13,228	11,920
Other Objects	351	410	460	720	1,150
	278,791	256,928	266,445	302,307	304,839

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.

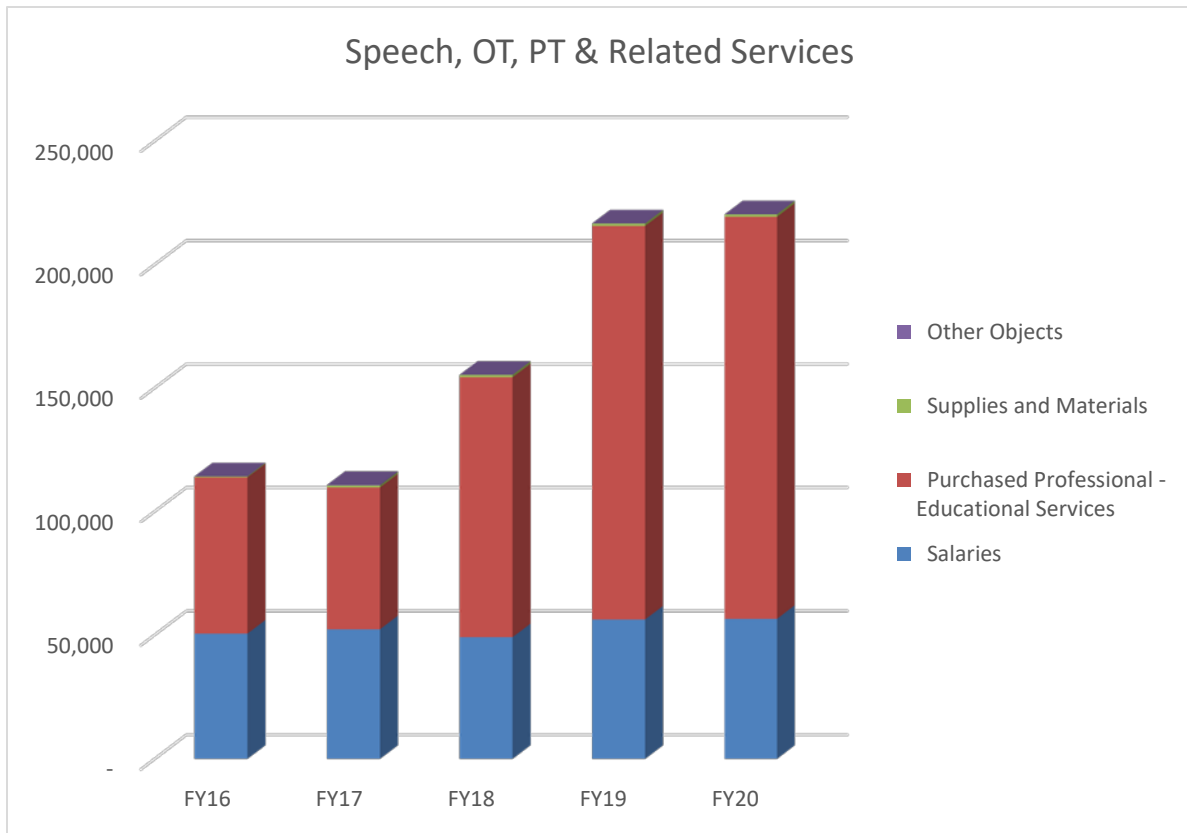


## 2019-2020 Budget

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

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Salaries	50,537	52,294	49,078	56,250	56,505
Purchased Professional - Educational Services	63,276	57,443	105,264	159,375	162,823
Supplies and Materials	368	815	983	1,000	1,000
Other Objects	-	192	-	-	-
	<b>114,181</b>	<b>110,744</b>	<b>155,325</b>	<b>216,625</b>	<b>220,328</b>

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.



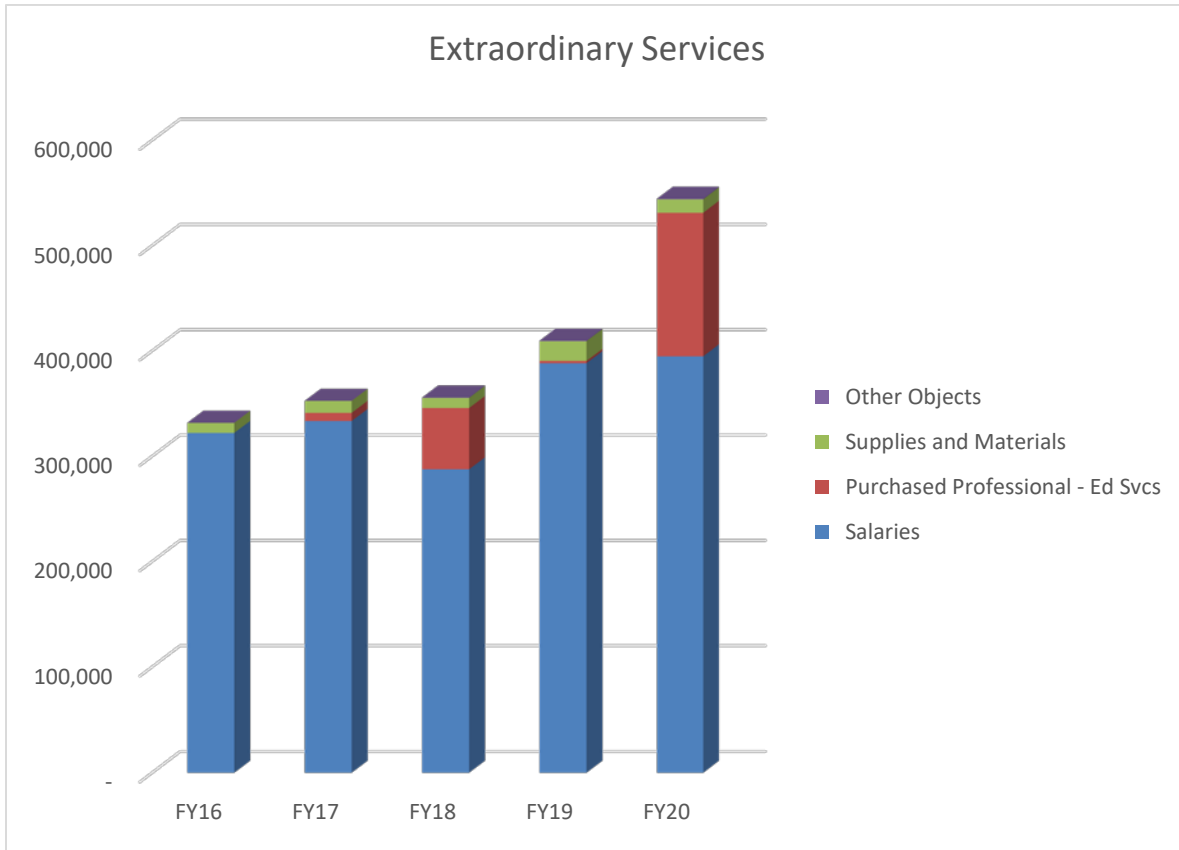


## 2019-2020 Budget

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

	Actual			Revised FY19	Proposed FY20
	FY16	FY17	FY18		
Salaries	322,147	333,404	287,590	388,350	394,860
Purchased Professional - Ed Svcs	-	7,816	58,224	2,160	136,298
Supplies and Materials	9,557	11,346	9,623	18,800	12,800
Other Objects	-	-	293	400	500
	331,704	352,566	355,730	409,710	544,458

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.

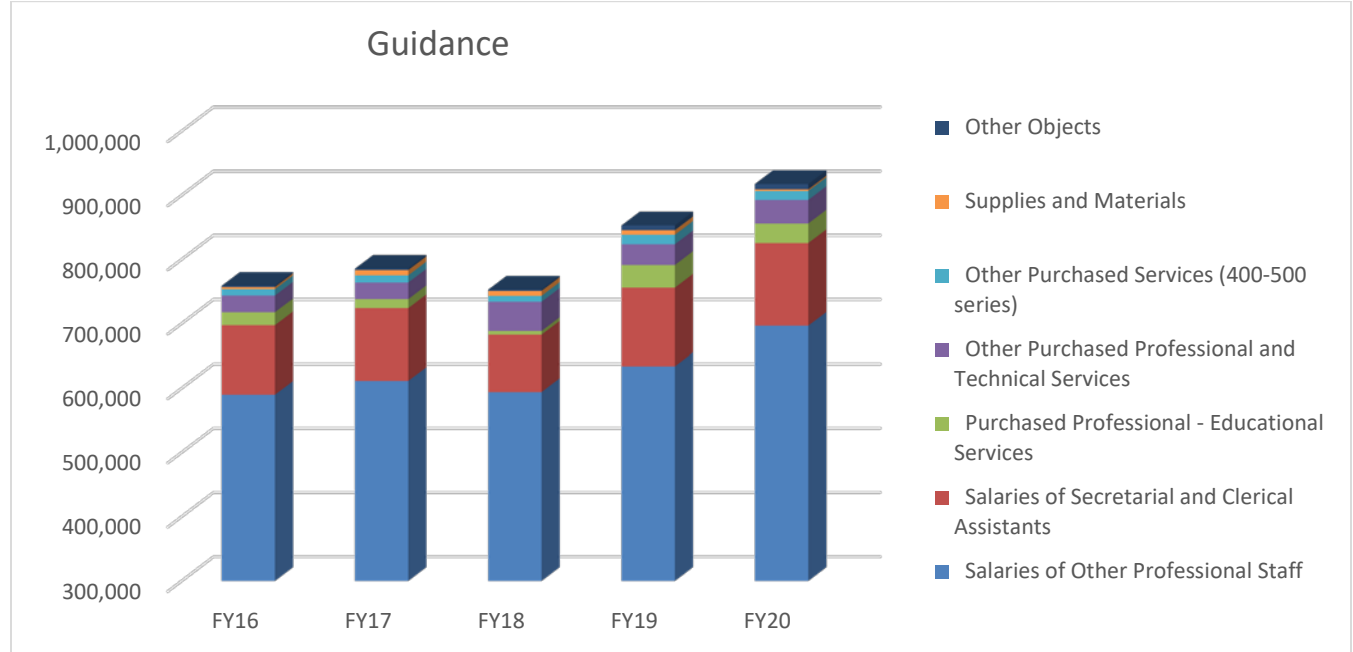


## 2019-2020 Budget

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

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Salaries of Other Professional Staff	589,838	611,307	594,048	633,947	696,700
Salaries of Secretarial and Clerical Assistants	107,677	112,725	88,719	122,085	128,808
Purchased Professional - Educational Services	20,118	14,009	5,626	35,215	30,450
Other Purchased Professional and Technical Services	26,062	25,900	45,577	32,360	36,830
Other Purchased Services (400-500 series)	9,862	11,229	9,183	14,810	13,880
Supplies and Materials	3,361	8,196	7,779	7,126	2,570
Other Objects	1,833	2,100	1,882	7,445	8,270
	<b>758,751</b>	<b>785,466</b>	<b>752,814</b>	<b>852,988</b>	<b>917,508</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.

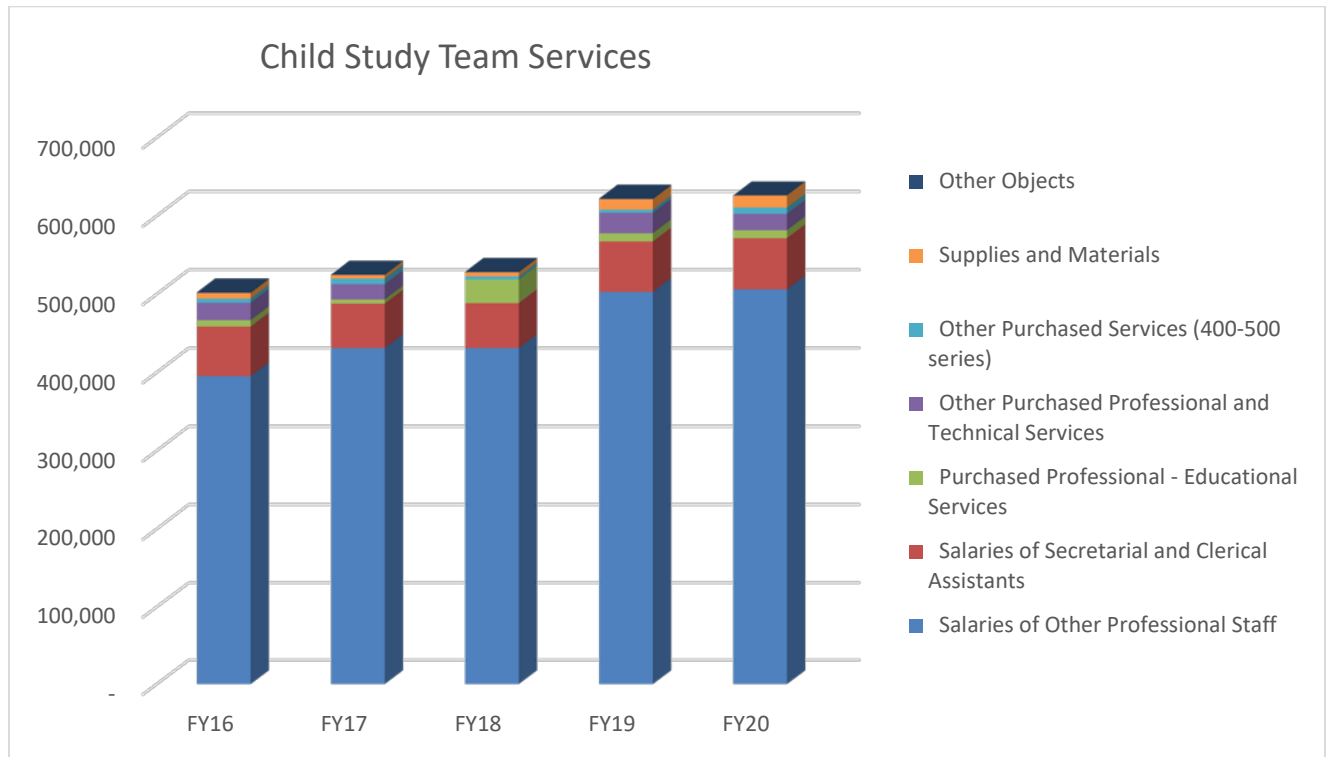


## 2019-2020 Budget

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

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Salaries of Other Professional Staff	395,097	431,037	430,994	502,820	505,991
Salaries of Secretarial and Clerical Assistants	63,428	56,747	57,432	64,410	65,473
Purchased Professional - Educational Services	8,097	5,271	30,036	10,500	10,100
Other Purchased Professional and Technical Services	22,366	19,669	-	26,094	21,000
Other Purchased Services (400-500 series)	5,238	7,116	4,158	4,140	8,000
Supplies and Materials	7,278	4,665	5,291	13,325	15,500
Other Objects	820	311	500	820	-
	<b>502,324</b>	<b>524,816</b>	<b>528,411</b>	<b>622,109</b>	<b>626,064</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 also provide the actual services for the implementation of the I.E.P.s.

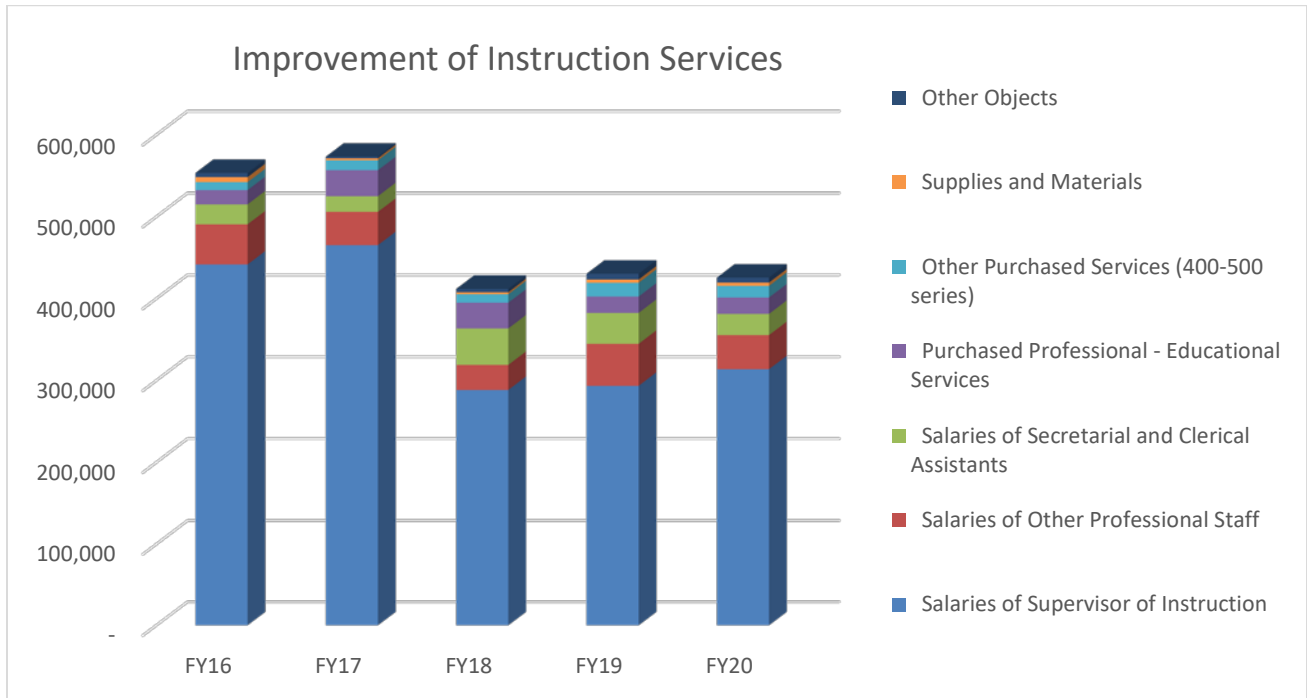


## 2019-2020 Budget

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

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Salaries of Supervisor of Instruction	441,641	465,264	288,396	293,460	313,726
Salaries of Other Professional Staff	49,062	40,681	30,618	51,297	41,680
Salaries of Secretarial and Clerical Assistants	24,365	19,099	44,496	37,750	25,850
Unused Vacation Payment to Terminated/Retired Staff	-	-	-	8,790	-
Purchased Professional - Educational Services	17,449	31,761	31,471	20,000	20,100
Other Purchased Services (400-500 series)	9,659	12,017	10,262	16,767	14,167
Supplies and Materials	6,171	2,588	2,513	4,000	4,000
Other Objects	5,066	1,786	4,010	7,000	6,100
	<b>553,413</b>	<b>573,196</b>	<b>411,766</b>	<b>439,064</b>	<b>425,623</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.

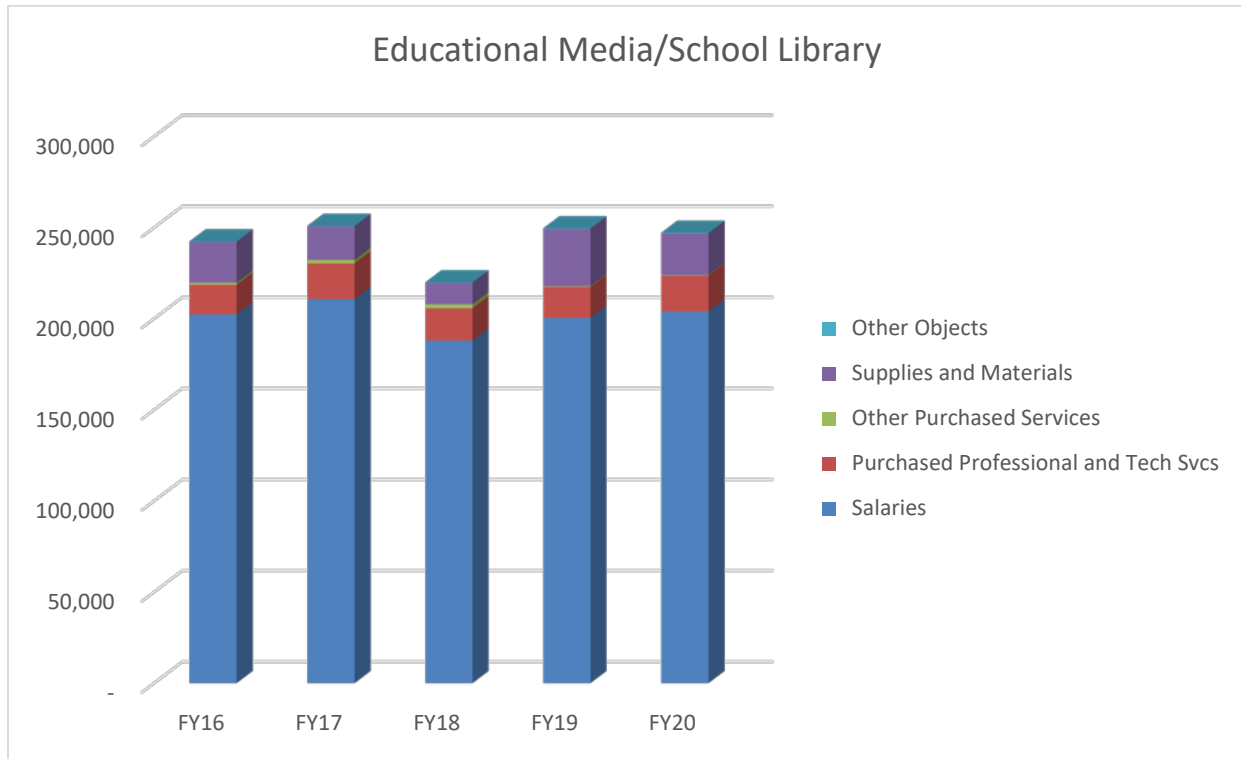


## 2019-2020 Budget

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

	Actual			Revised FY19	Proposed FY20
	FY16	FY17	FY18		
Salaries	202,419	210,724	187,971	200,507	203,996
Purchased Professional and Tech Svcs	16,169	19,589	17,727	16,913	19,632
Other Purchased Services	1,100	1,934	2,204	434	300
Supplies and Materials	22,504	18,515	11,850	31,492	22,865
Other Objects	195	195	195	264	355
	<b>242,387</b>	<b>250,957</b>	<b>219,947</b>	<b>249,610</b>	<b>247,148</b>

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.

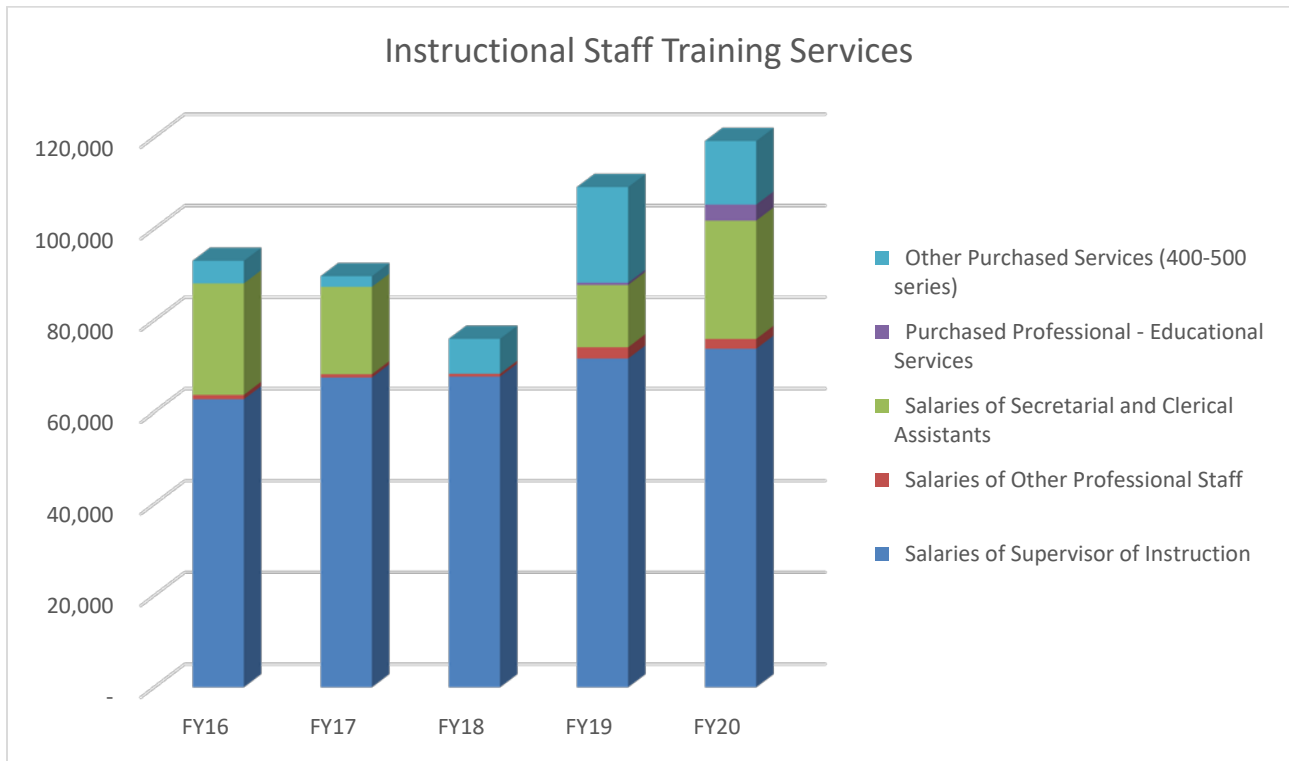


## 2019-2020 Budget

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

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Salaries of Supervisor of Instruction	62,753	67,500	67,703	71,640	73,786
Salaries of Other Professional Staff	954	720	612	2,480	2,154
Salaries of Secretarial and Clerical Assistants	24,365	19,099	2	13,600	25,850
Purchased Professional - Educational Services	-	-	-	500	3,500
Other Purchased Services (400-500 series)	4,934	2,326	7,638	20,897	13,895
	93,006	89,645	75,955	109,117	119,185

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 which the district itself sponsors. The reimbursed development costs include registration reimbursement, travel costs, overnight accommodations, and meals.

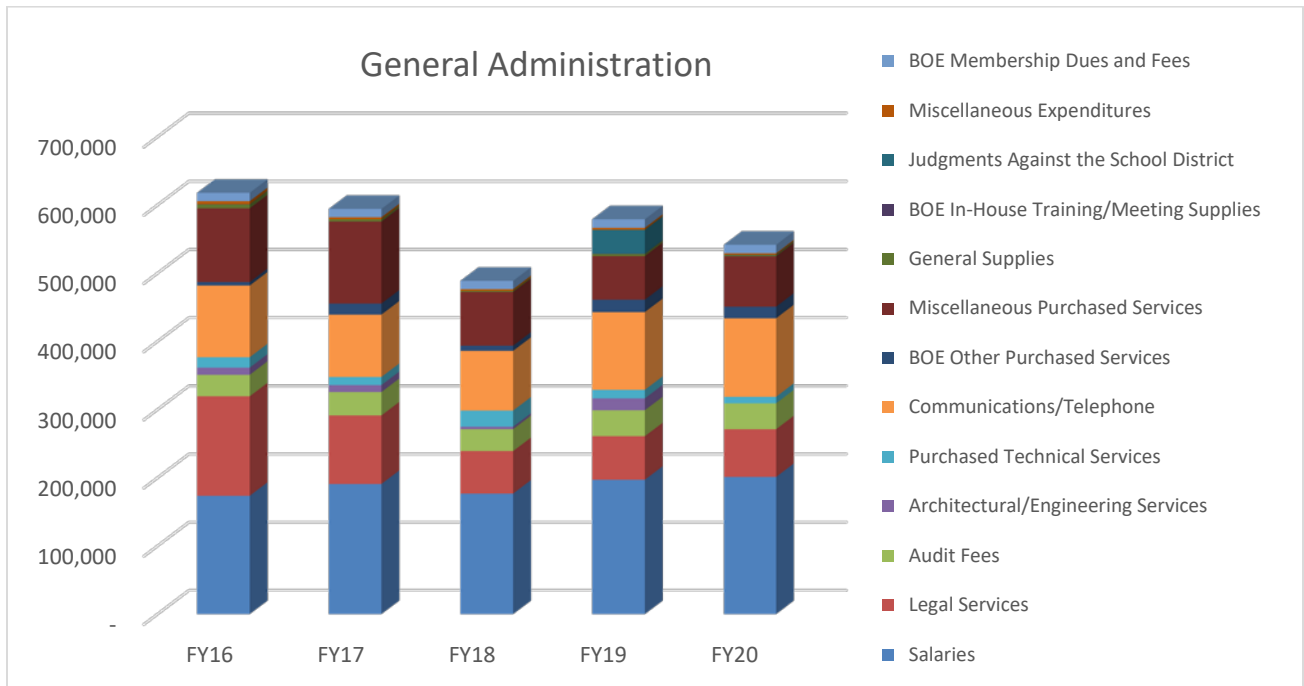


## 2019-2020 Budget

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

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Salaries	173,552	190,917	176,823	197,150	201,195
Legal Services	145,985	100,509	62,386	63,853	70,000
Audit Fees	31,500	34,284	32,184	38,000	38,000
Architectural/Engineering Services	10,560	10,272	3,481	17,500	-
Purchased Technical Services	15,232	11,859	23,750	12,500	9,600
Communications/Telephone	105,088	91,497	87,489	113,970	115,150
BOE Other Purchased Services	5,092	16,197	7,628	18,200	17,000
Miscellaneous Purchased Services	108,231	120,314	78,816	63,966	73,967
General Supplies	5,671	3,137	1,626	3,090	2,000
BOE In-House Training/Meeting Supplies	288	114	26	410	500
Judgments Against the School District	-	-	-	35,000	-
Miscellaneous Expenditures	4,525	3,004	2,485	3,000	1,800
BOE Membership Dues and Fees	12,190	12,190	12,190	12,500	12,500
	617,914	594,294	488,884	579,139	541,712

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.)

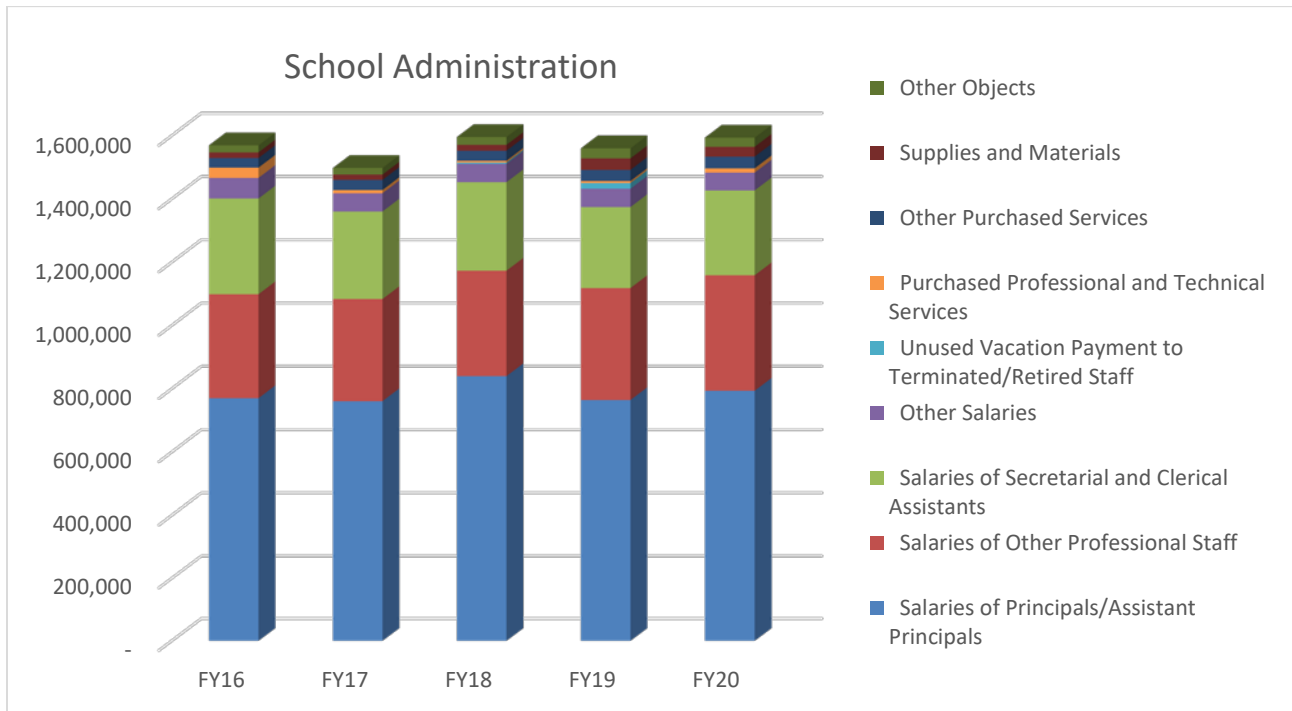


## 2019-2020 Budget

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

	Actual			Revised FY19	Proposed FY20
	FY16	FY17	FY18		
Salaries of Principals/Assistant Principals	770,237	760,808	839,890	764,300	793,531
Salaries of Other Professional Staff	328,568	322,791	333,266	354,060	365,124
Salaries of Secretarial and Clerical Assistants	302,509	276,567	279,606	255,900	268,014
Other Salaries	65,200	57,689	57,959	57,980	56,535
Unused Vacation Payment to Terminated/Retired Staff	-	-	4,095	17,968	-
Purchased Professional and Technical Services	32,322	10,170	5,855	6,372	13,375
Other Purchased Services	30,376	32,058	31,601	35,240	37,000
Supplies and Materials	17,833	16,896	18,427	36,364	31,225
Other Objects	22,136	20,773	24,768	31,652	28,685
	<b>1,569,181</b>	<b>1,497,752</b>	<b>1,595,467</b>	<b>1,559,836</b>	<b>1,593,489</b>

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.



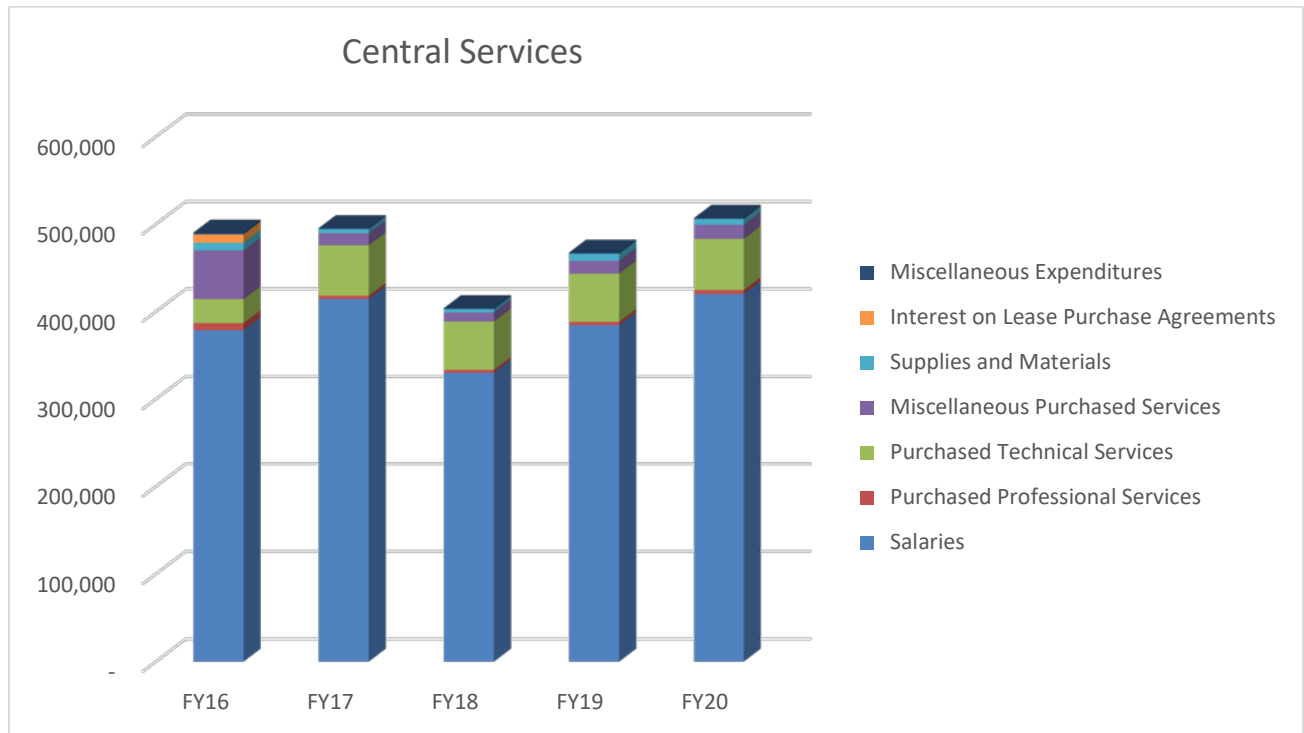


## 2019-2020 Budget

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

	Actual			Revised FY19	Proposed FY20
	FY16	FY17	FY18		
Salaries	378,768	414,468	330,096	384,417	420,127
Purchased Professional Services	8,077	3,695	3,230	4,000	4,500
Purchased Technical Services	27,325	57,623	55,290	54,900	58,500
Miscellaneous Purchased Services	55,740	13,788	10,398	14,716	16,224
Supplies and Materials	8,867	4,703	3,810	8,089	6,500
Interest on Lease Purchase Agreements	9,510	-	-	-	-
Miscellaneous Expenditures	2,080	1,125	1,090	1,350	1,340
	490,367	495,402	403,914	467,472	507,191

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.

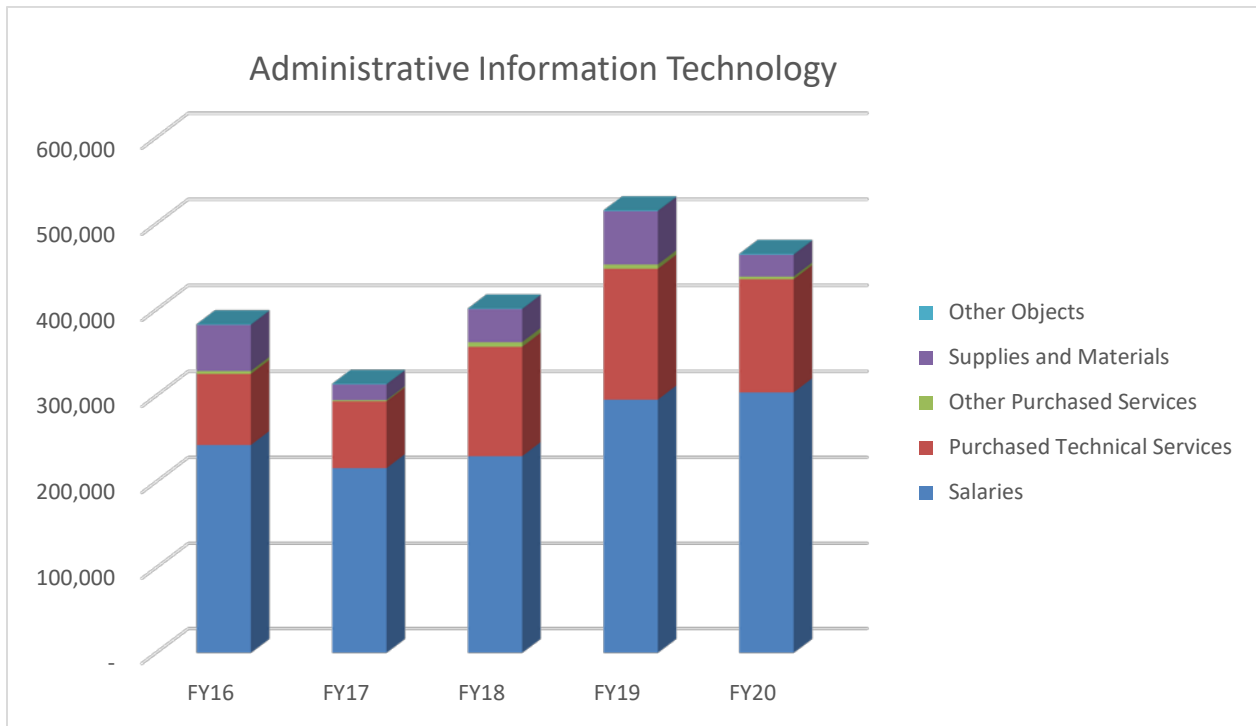


## 2019-2020 Budget

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

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Salaries	242,834	216,033	229,904	295,600	304,062
Purchased Technical Services	82,712	77,644	127,197	152,200	131,560
Other Purchased Services	3,391	1,437	5,389	5,000	3,000
Supplies and Materials	53,662	18,252	38,434	62,000	25,500
Other Objects	765	779	728	900	900
	383,364	314,145	401,652	515,700	465,022

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.

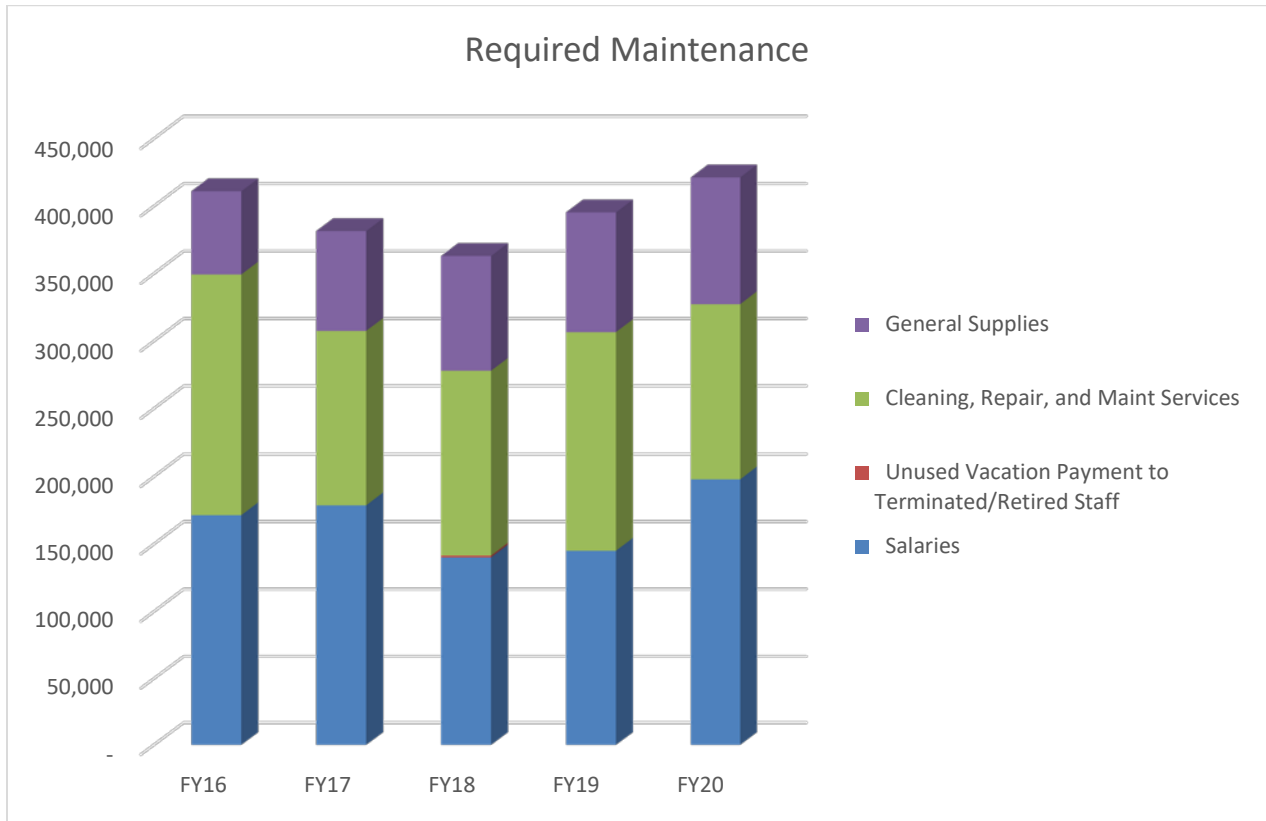


## 2019-2020 Budget

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

	Actual			Revised FY19	Proposed FY20
	FY16	FY17	FY18		
Salaries	171,475	178,778	140,185	145,100	198,000
Unused Vacation Payment to Terminated/Retired Staff	-	-	1,343	-	-
Cleaning, Repair, and Maint Services	177,877	128,766	136,474	161,534	129,335
General Supplies	61,696	73,976	85,082	88,742	93,955
	411,048	381,520	363,084	395,376	421,290

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.

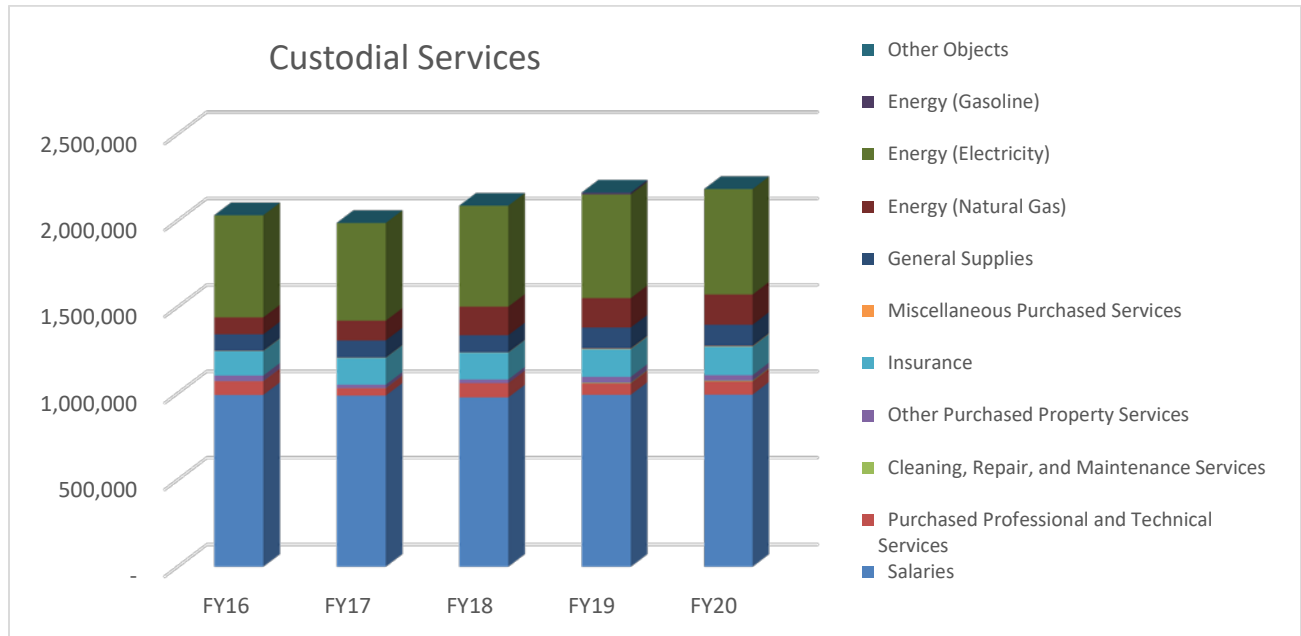


## 2019-2020 Budget

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

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Salaries	991,058	987,014	976,367	991,850	992,942
Purchased Professional and Technical Services	79,252	42,743	82,967	66,396	76,600
Cleaning, Repair, and Maintenance Services	291	668	-	3,400	4,000
Other Purchased Property Services	32,270	19,833	20,883	34,500	31,750
Insurance	141,489	155,000	155,387	160,000	165,850
Miscellaneous Purchased Services	1,935	1,710	1,710	3,615	3,550
General Supplies	95,608	99,382	99,226	121,535	122,440
Energy (Natural Gas)	97,801	114,518	165,296	170,101	175,000
Energy (Electricity)	590,735	565,201	584,170	600,000	610,000
Energy (Gasoline)	-	-	-	10,200	-
Other Objects	525	555	320	800	800
	<u>2,030,964</u>	<u>1,986,624</u>	<u>2,086,326</u>	<u>2,162,397</u>	<u>2,182,932</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.

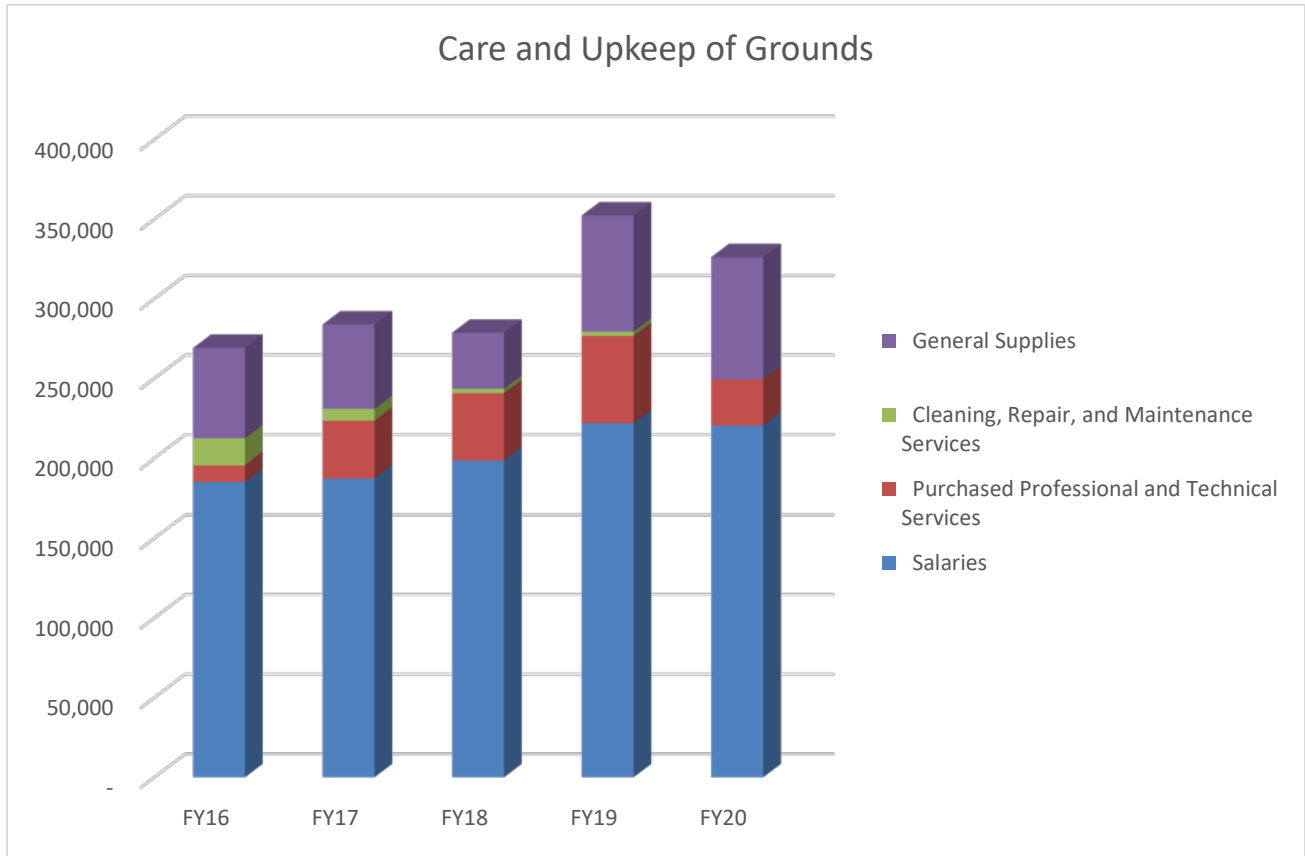


## 2019-2020 Budget

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

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Salaries	185,439	187,597	198,758	221,881	220,440
Purchased Professional and Technical Services	10,368	35,885	41,987	54,769	28,905
Cleaning, Repair, and Maintenance Services	16,613	7,429	2,816	2,750	-
General Supplies	56,715	52,977	35,110	72,914	76,800
	<b>269,135</b>	<b>283,888</b>	<b>278,671</b>	<b>352,314</b>	<b>326,145</b>

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

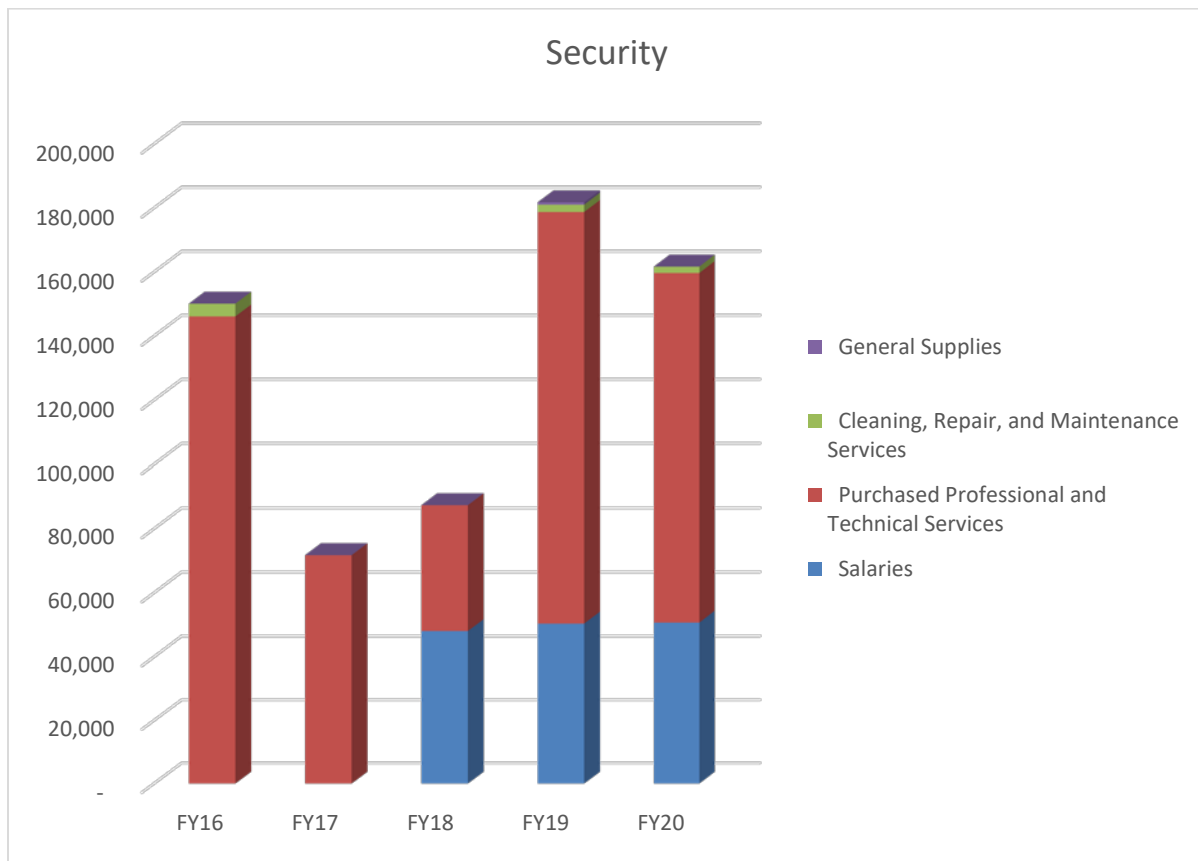


## 2019-2020 Budget

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

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Salaries	-	-	48,064	50,400	50,710
Purchased Professional and Technical Services	146,141	71,778	39,317	128,370	109,000
Cleaning, Repair, and Maintenance Services	3,986	-	-	2,266	2,000
General Supplies	-	-	-	734	-
	<u>150,127</u>	<u>71,778</u>	<u>87,381</u>	<u>181,770</u>	<u>161,710</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.



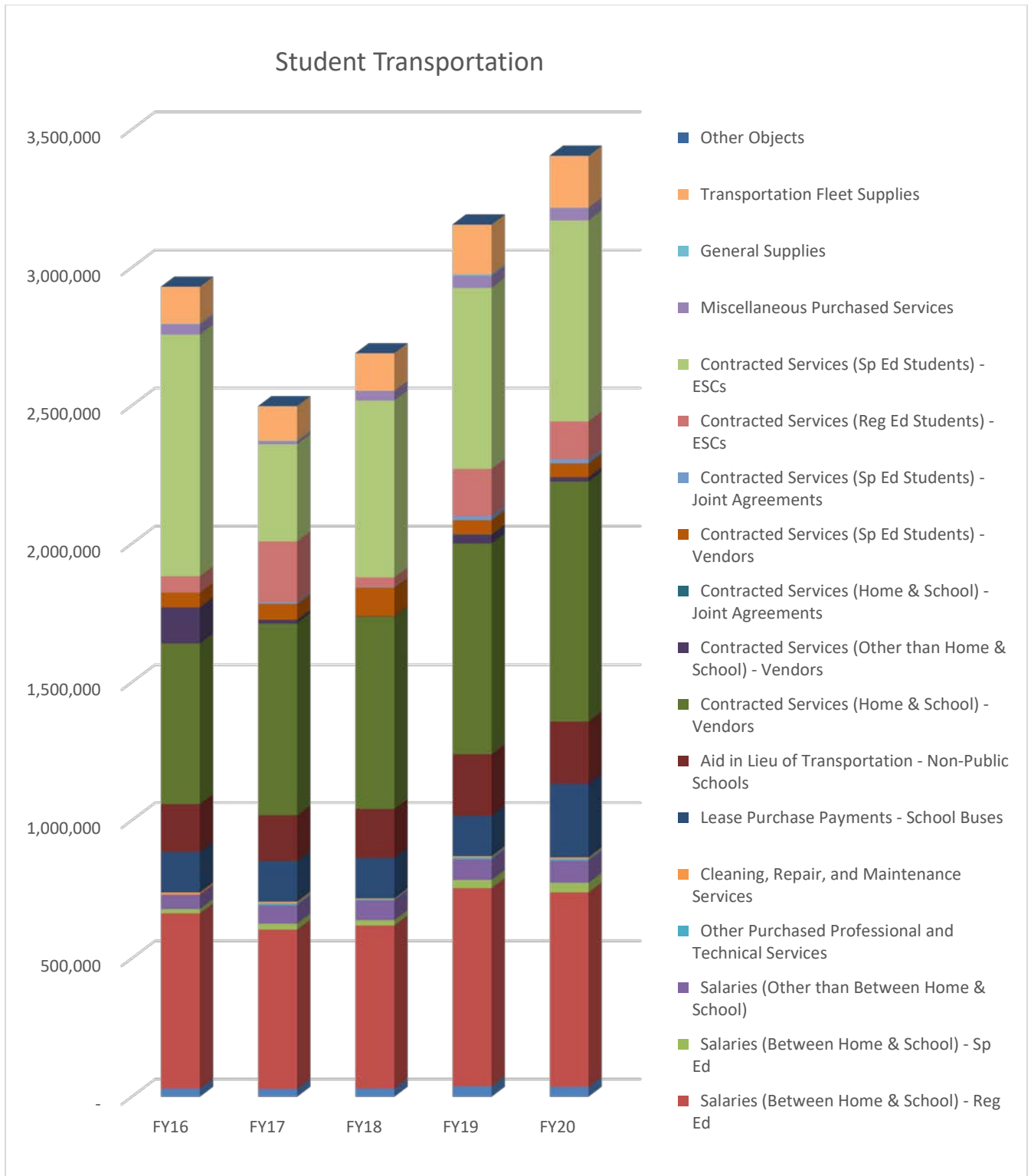
## 2019-2020 Budget

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

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Salaries of Non-Instructional Aides	29,212	27,891	29,593	37,600	35,647
Salaries (Between Home & School) - Reg Ed	634,123	576,076	589,368	716,860	703,273
Salaries (Between Home & School) - Sp Ed	15,302	22,150	19,705	29,600	35,000
Salaries (Other than Between Home & School)	52,009	66,115	71,372	75,000	80,000
Other Purchased Professional and Technical Services	-	6,731	3,973	6,250	6,250
Cleaning, Repair, and Maintenance Services	8,358	6,807	3,331	4,750	5,750
Lease Purchase Payments - School Buses	146,625	146,625	146,625	146,626	266,626
Aid in Lieu of Transportation - Non-Public Schools	172,928	166,260	177,293	222,500	225,000
Contracted Services (Home & School) - Vendors	581,844	693,423	694,742	761,500	867,200
Contracted Services (Other than Home & School) - Vendors	128,935	12,374	1,719	30,880	16,000
Contracted Services (Home & School) - Joint Agreements	-	-	-	2,000	-
Contracted Services (Sp Ed Students) - Vendors	53,555	57,261	103,202	51,520	49,900
Contracted Services (Sp Ed Students) - Joint Agreements	403	6,195	2,749	15,000	15,000
Contracted Services (Reg Ed Students) - ESCs	58,518	220,236	34,204	170,500	137,000
Contracted Services (Sp Ed Students) - ESCs	874,991	351,955	640,292	655,600	727,700
Miscellaneous Purchased Services	37,326	10,175	34,644	43,800	45,300
General Supplies	2,234	2,717	747	5,250	1,000
Transportation Fleet Supplies	134,066	124,930	135,900	179,779	187,500
Other Objects	-	286	233	1,000	1,000
	<u>2,930,429</u>	<u>2,498,207</u>	<u>2,689,692</u>	<u>3,156,015</u>	<u>3,405,146</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. This classification changed in FY15 as prior these costs were recorded in custodial services.

# 2019-2020 Budget



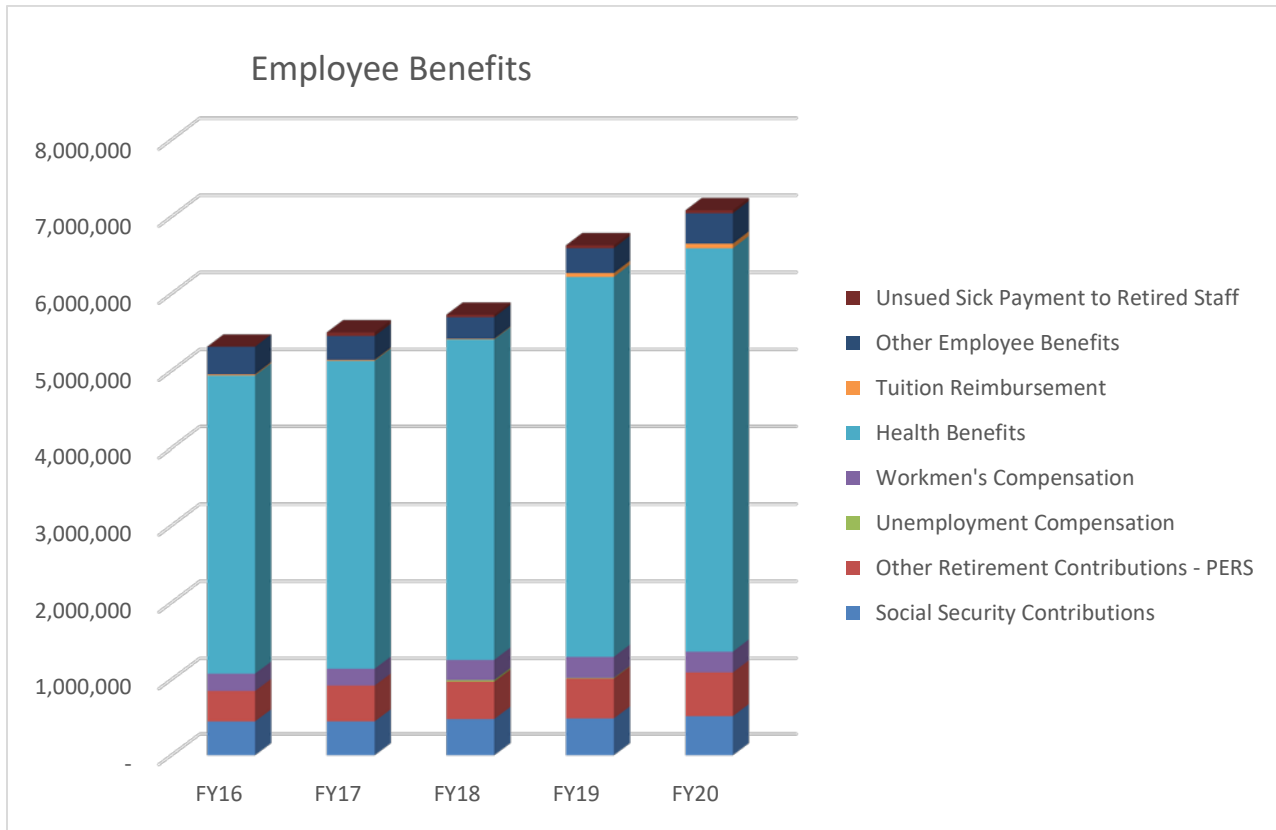


## 2019-2020 Budget

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

	Actual			Revised FY19	Proposed FY20
	FY16	FY17	FY18		
Social Security Contributions	446,118	447,225	478,279	487,000	516,000
Other Retirement Contributions - PERS	403,180	473,212	493,926	527,000	578,000
Unemployment Compensation	-	-	20,000	7,570	-
Workmen's Compensation	229,207	222,924	266,981	277,000	272,000
Health Benefits	3,862,419	3,988,047	4,149,950	4,921,563	5,225,888
Tuition Reimbursement	15,312	11,489	8,451	50,000	60,000
Other Employee Benefits	358,353	310,004	279,791	323,045	394,495
Unused Sick Payment to Retired Staff	-	47,160	31,560	37,380	39,390
	5,314,589	5,500,061	5,728,938	6,630,558	7,085,773

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.

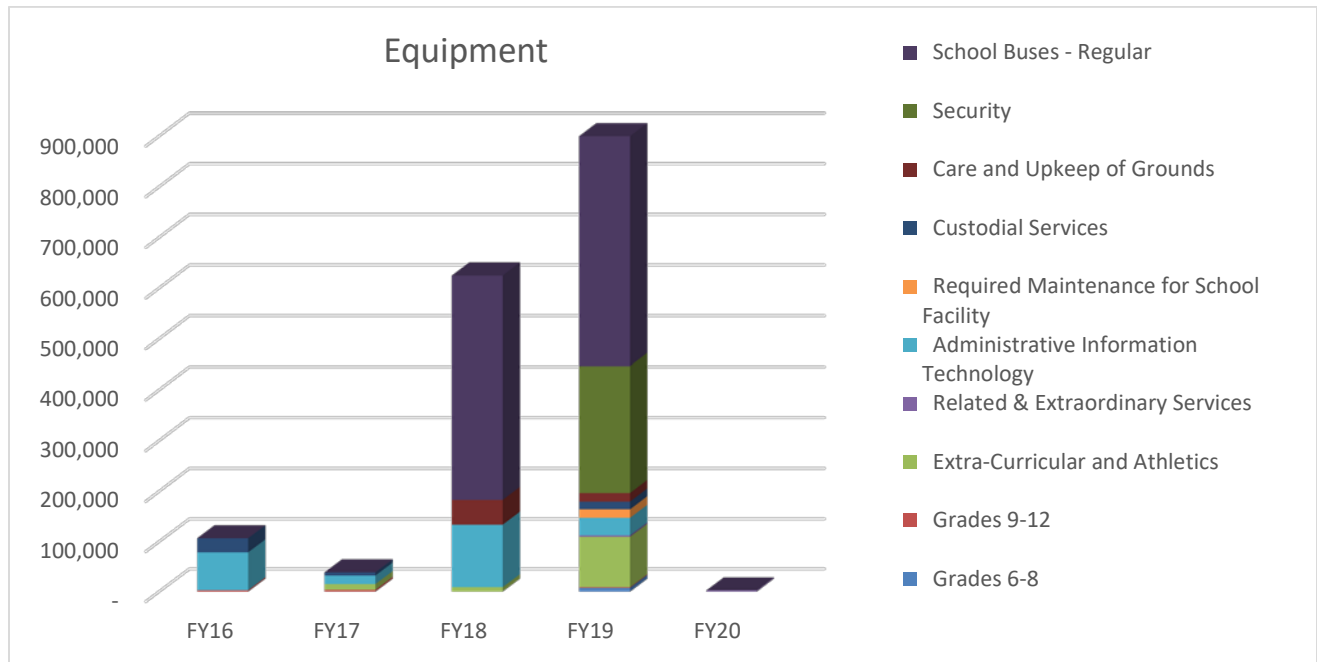


## 2019-2020 Budget

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

	Actual			Revised FY19	Proposed FY20
	FY16	FY17	FY18		
Grades 6-8	-	-	-	7,512	-
Grades 9-12	2,848	3,733	-	1,400	-
Extra-Curricular and Athletics	-	11,407	8,930	100,670	-
Related & Extraordinary Services	-	-	-	3,000	2,500
Administrative Information Technology	75,705	16,998	125,000	35,000	-
Required Maintenance for School Facility	-	-	-	16,950	-
Custodial Services	28,272	6,447	-	15,250	-
Care and Upkeep of Grounds	-	-	49,229	17,000	-
Security	-	-	-	250,000	-
School Buses - Regular	-	-	441,691	453,000	-
	106,825	38,585	624,850	899,782	2,500

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.

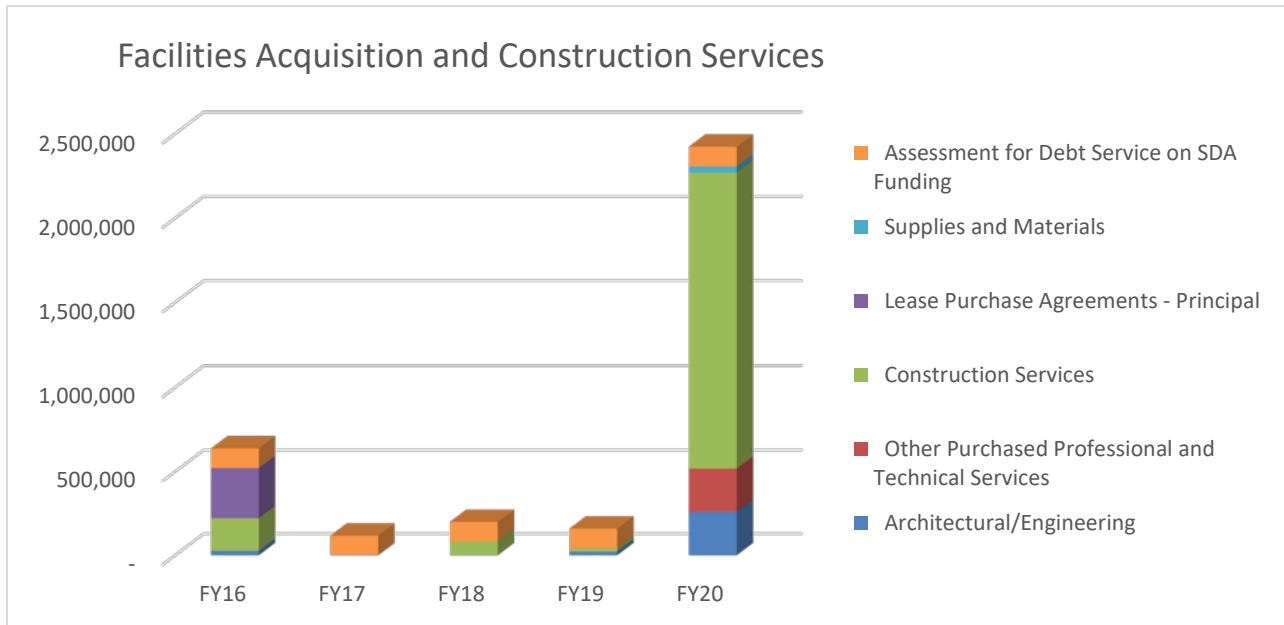


## 2019-2020 Budget

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

	Actual			Revised FY19	Proposed FY20
	FY16	FY17	FY18		
Architectural/Engineering	26,363	-	-	22,000	258,814
Other Purchased Professional and Tech Services	-	-	-	-	258,814
Construction Services	194,313	-	82,085	19,750	1,751,215
Lease Purchase Agreements - Principal	300,000	-	-	-	-
Supplies and Materials	-	-	-	-	36,780
Assessment for Debt Service on SDA Funding	116,737	116,737	116,737	116,737	116,737
	<u>637,413</u>	<u>116,737</u>	<u>198,822</u>	<u>158,487</u>	<u>2,422,360</u>

Facilities Acquisition and Construction services (12-000-400-XXX) is used to record activities funded by current revenues concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions, and improving sites. The capital projects fund (Fund 30) accounts for major capital facility improvements where the source of revenue would be the sale of bonds, grants, or transfers from the general fund to augment the grant.



## 2019-2020 Budget

### Capital Outlay – Increase in Capital Reserve

	Actual			Budget	Proposed
	FY16	FY17	FY18	FY19	FY20
Beginning Balance at July 1	500,100	13,600	1,013,600	1,794,885	1,795,885
Increase in Capital Reserve	-	1,000,000	781,285	1,000	500
Withdrawal from Capital Reserve	(486,500)	-	-	-	(1,775,000)
Ending Balance at June 30	13,600	1,013,600	1,794,885	1,795,885	21,385

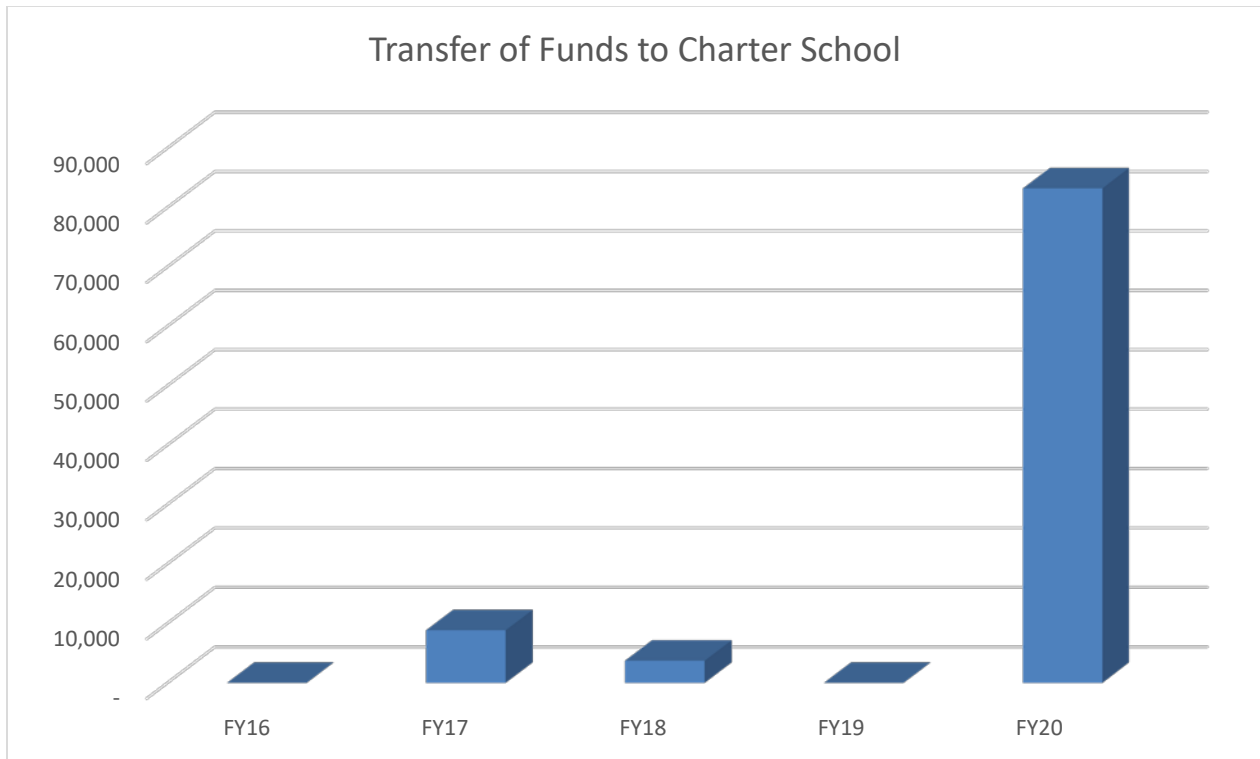
Increase in Capital Reserve (10-604) is used to record a budgeted increase in the capital reserve account to help finance the local share of the District’s Long Range Facilities Plan (LRFP). Investment income is listed separately at the object level.

## 2019-2020 Budget

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

	Actual			Revised FY19	Proposed FY20
	FY16	FY17	FY18		
Charter School Tuition	-	8,833	3,720	-	83,215
	-	8,833	3,720	-	83,215

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.



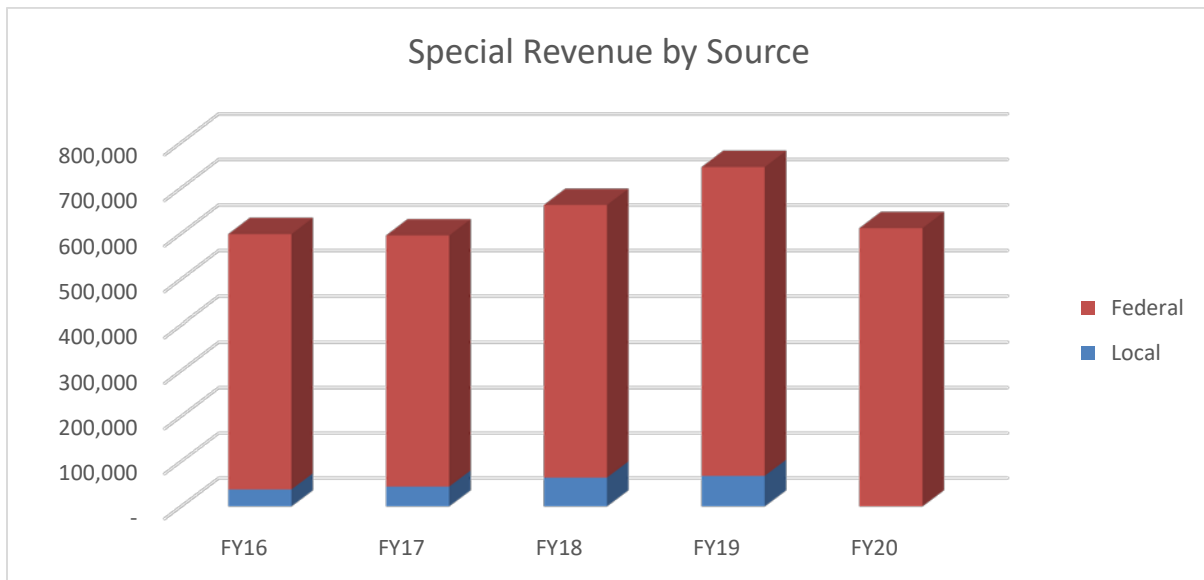
## 2019-2020 Budget

### Special Revenue Fund Appropriations by Program

Local Sources	Actual			Revised FY19	Proposed FY20
	FY16	FY17	FY18		
Safety Grant (NJSIG)	3,914	4,452	5,996		-
KEF Mini-Grants	20,398	32,001	58,066	25,210	-
America-Italy Grant	10,872	-	-	4,400	-
Wellness Grant	-	5,747	-	-	-
Gen Youth Grant	2,475	1,909	-	5,300	-
Marching Band Booster	-	-	-	33,000	-
	<b>37,659</b>	<b>44,109</b>	<b>64,062</b>	<b>67,910</b>	<b>-</b>

Federal Sources	Actual			Revised FY19	Proposed FY20
	FY16	FY17	FY18		
Title I	101,415	101,569	130,695	140,319	120,000
Title II	15,499	19,157	11,413	67,732	32,000
Title III	-	2,475	3,300	4,807	-
Title IV	-	-	10,000	10,000	10,000
I.D.E.A. Part B	444,313	428,663	443,417	455,435	450,000
	<b>561,227</b>	<b>551,864</b>	<b>598,825</b>	<b>678,293</b>	<b>612,000</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.

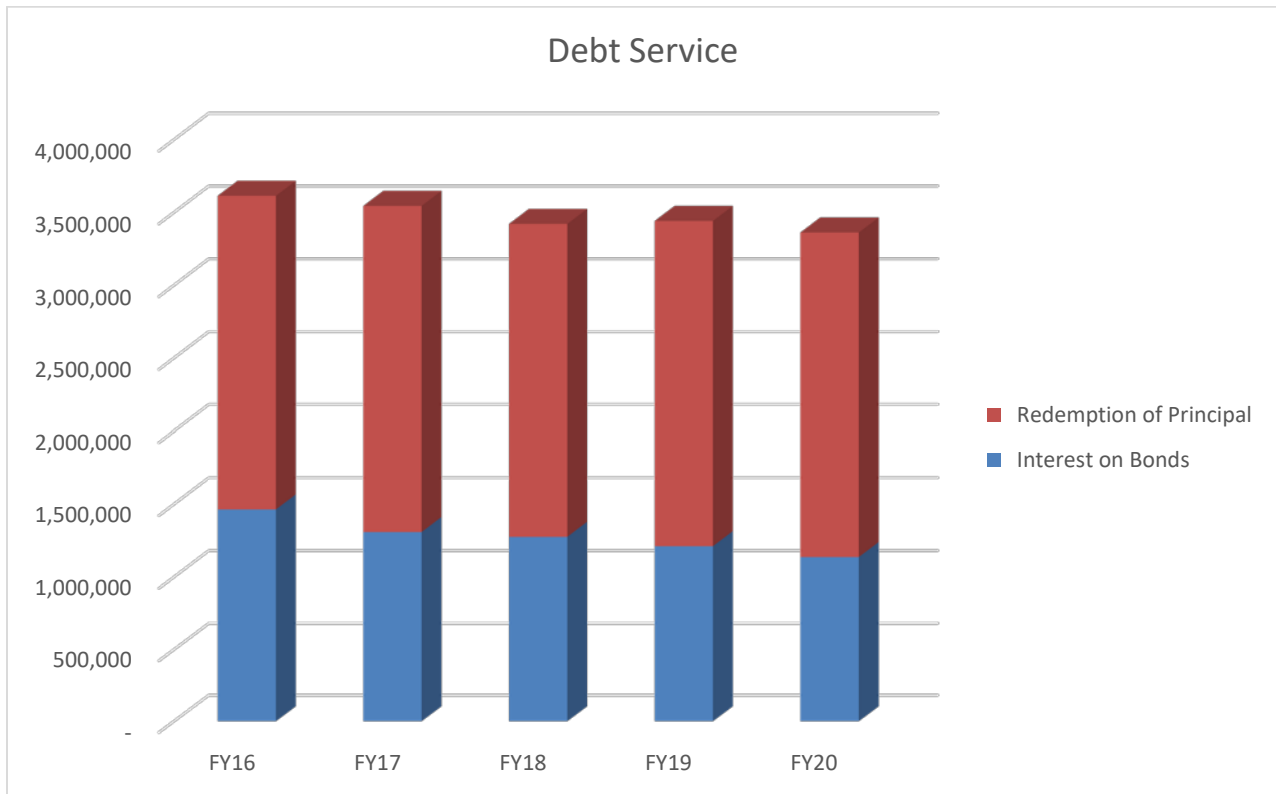


## 2019-2020 Budget

### Debt Service Fund Appropriations at Object Level

	Actual			Revised	Proposed
	FY16	FY17	FY18	FY19	FY20
Interest on Bonds	1,463,916	1,308,498	1,275,821	1,211,422	1,136,722
Redemption of Principal	2,150,000	2,236,118	2,145,000	2,230,000	2,225,000
	3,613,916	3,544,616	3,420,821	3,441,422	3,361,722

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.



# 2019-2020 Budget

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## Informational Section



## 2019-2020 Budget

### State Aid Analysis

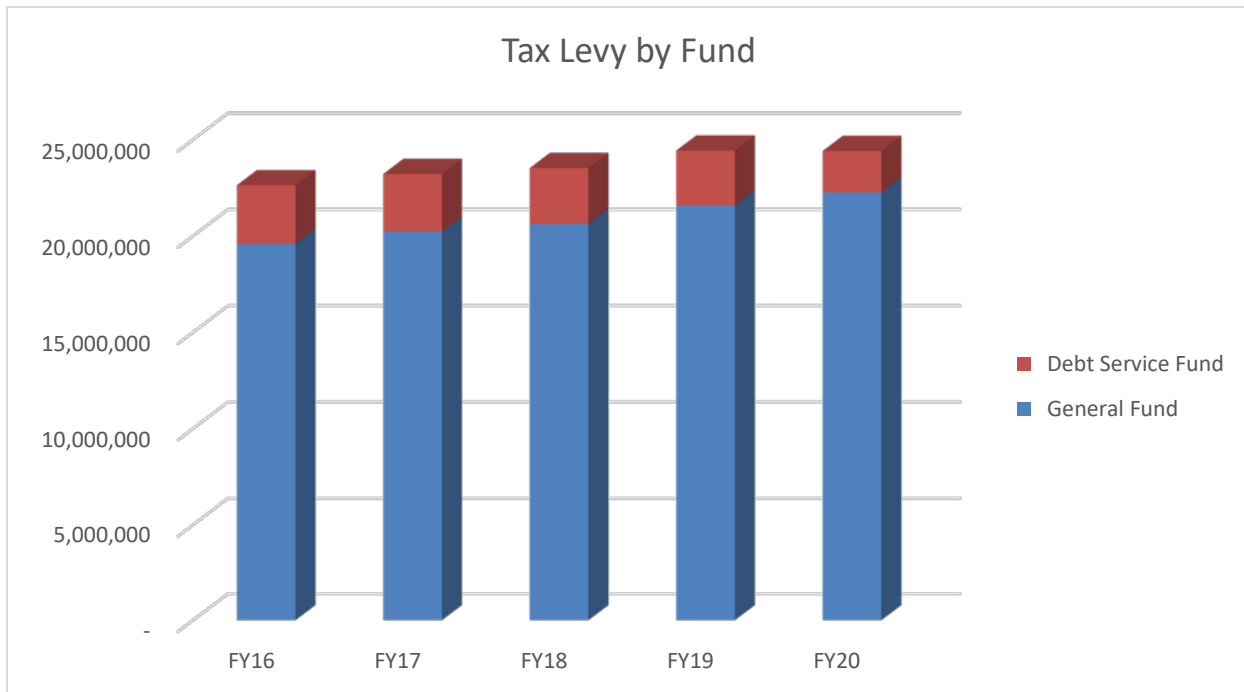
	FY16	Actual FY17	FY18	Revised FY19	Proposed FY20
Equalized Aid	6,107,281	6,135,572	6,867,815	7,829,675	8,981,736
Transportation Aid	255,495	293,272	293,272	1,518,262	1,518,262
Special Education Aid	1,121,086	1,152,423	1,152,423	2,148,364	2,148,364
Security Aid	158,030	160,339	160,339	232,812	232,812
Supplemental Enrollment Growth Aid	921,670	921,670	921,670		
Under Adequacy Aid	133,057	133,057	133,057		
PARCC Readiness Aid	22,880	22,880	22,880		
Per Pupil Growth Aid	22,880	22,880	22,880		
Professional Learning Community Aid		24,530	24,530		
Host District Support Aid		277	277		
<b>Total Aid</b>	<b>8,742,379</b>	<b>8,866,900</b>	<b>9,599,143</b>	<b>11,729,113</b>	<b>12,881,174</b>
One Year Aid Change	-	124,521	732,243	2,129,970	1,152,061
% Aid Change from Prior Year	0.0%	1.4%	8.3%	22.2%	9.8%
% Aid Change since FY09 (SFRA)	14.6%	16.3%	25.9%	53.8%	68.9%
Adequacy Budget	34,756,029	34,980,957	36,344,843	37,179,739	39,620,651
District Spending	25,712,637	26,361,603	27,498,367	29,427,314	31,245,473
Above/(Below) Adequacy	(9,043,392)	(8,619,354)	(8,846,476)	(7,752,425)	(8,375,178)
Total SFRA Due to District	18,535,603	19,476,369	20,069,440	20,222,609	20,591,112
Variance from Actual	9,793,224	10,609,469	10,470,297	8,493,496	7,709,938
% of Actual versus Due	47.2%	45.5%	47.8%	58.0%	62.6%
Local General Fund Tax Levy	19,605,356	20,226,031	20,630,552	21,597,639	22,263,737
One Year Change	1,205,119	620,675	404,521	967,087	666,098
% Levy Change	6.5%	3.2%	2.0%	4.7%	3.1%
Local Fair Share	19,455,919	19,079,857	20,001,591	20,856,568	23,210,793
% of Local Fair Share	100.77%	106.01%	103.14%	103.55%	95.92%
Resident Enrollment	2,302	2,352	2,443	2,487	2,529
One Year Change	98	51	91	44	42
% Change over prior year	4.4%	2.2%	3.9%	1.8%	1.7%
% Change since FY09 (SFRA)	35.3%	38.2%	43.6%	46.2%	48.6%

## 2019-2020 Budget

### Tax Levy Analysis

	Actual			Revised FY19	Proposed FY20
	FY16	FY17	FY18		
General Fund	19,605,356	20,226,031	20,630,552	21,597,639	22,263,737
Debt Service Fund	3,031,482	2,993,976	2,896,054	2,839,575	2,151,832
<b>Total Tax Levy</b>	<b>22,636,838</b>	<b>23,220,007</b>	<b>23,526,606</b>	<b>24,437,214</b>	<b>24,415,569</b>

The district's budget was prepared with a 3.08%, or \$666,098 increase in the general fund tax levy. To exceed the state's 2% tax levy cap, the district has chosen to utilize an enrollment waiver of \$37,800 and an employee health benefits waiver in the amount of \$195,589. The general fund tax levy for FY20 is \$22,263,737. The district's local fair share as calculated by the state of NJ is \$23,210,793. Therefore, the district's proposed levy for FY20 is \$947,056 under its LFS. Approximately 95.9% of what the state calculates the district can contribute towards its adequacy budget. The debt service tax levy is being offset by \$725,000. This represents a transfer from the capital project fund surplus of approximately \$2 million.



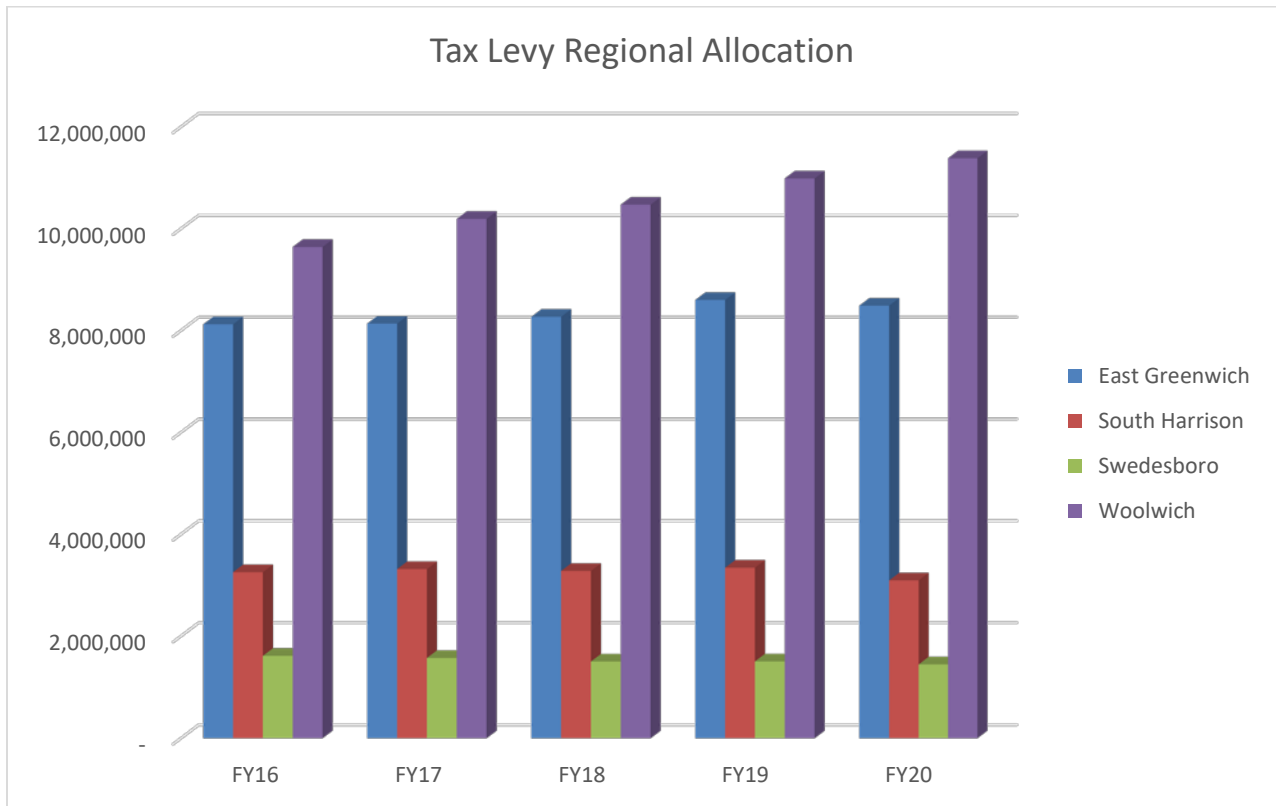
## 2019-2020 Budget

### Tax Levy Regional Allocation

	Actual			Revised FY19	Proposed FY20
	FY16	FY17	FY18		
East Greenwich	8,123,897	8,137,602	8,270,854	8,601,154	8,489,945
South Harrison	3,256,290	3,316,426	3,280,397	3,344,618	3,095,128
Swedesboro	1,614,466	1,572,325	1,502,991	1,504,594	1,446,704
Woolwich	9,642,185	10,193,654	10,472,364	10,986,848	11,383,792
<b>Total Tax Levy</b>	22,636,838	23,220,007	23,526,606	24,437,214	24,415,569

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:

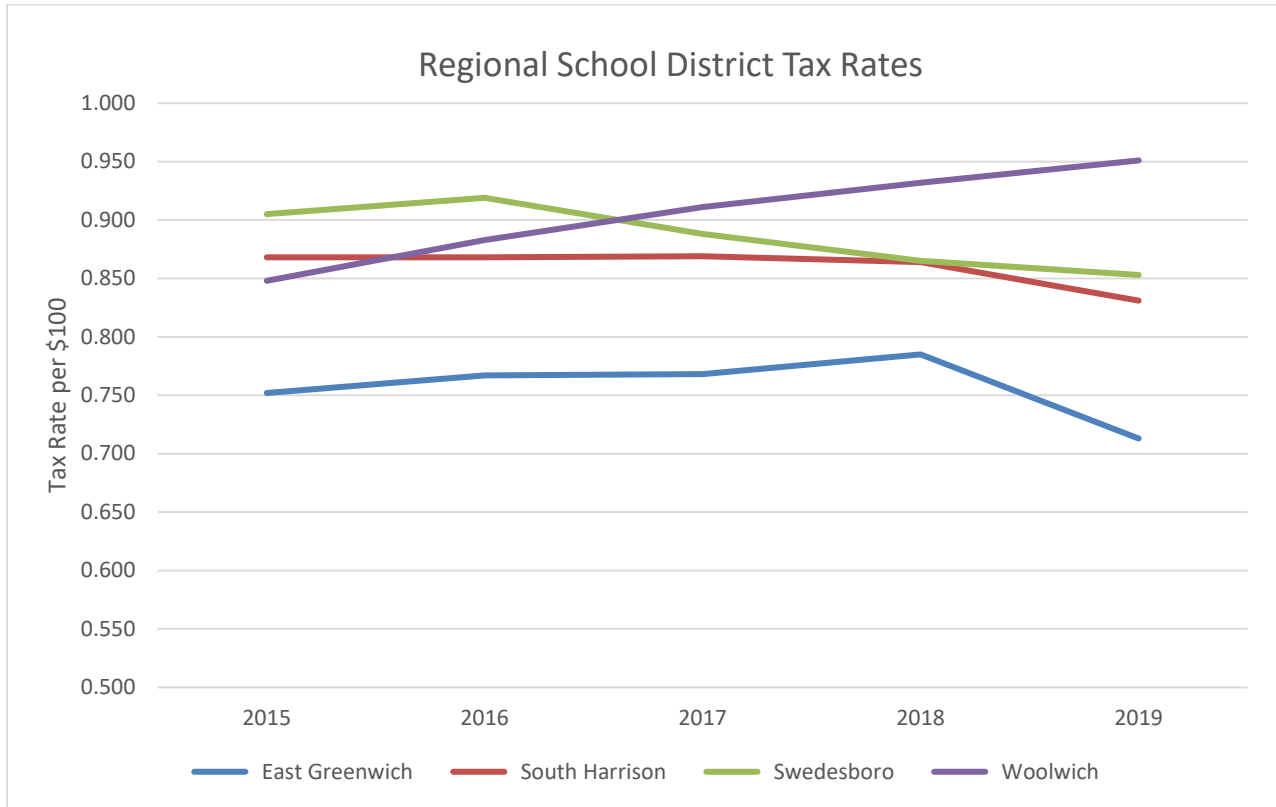
1. Equalized Value (EV) – Common basis of property valuation for comparative purposes
2. Total Enrollment – Elementary vs. regional school district enrollment by town
3. Distribution of EV – EV is split on basis of elementary and regional enrollment



## 2019-2020 Budget

### Regional School District Tax Rates

	2015	2016	2017	2018	2019
East Greenwich	0.752	0.767	0.768	0.785	0.713
South Harrison	0.868	0.868	0.869	0.864	0.831
Swedesboro	0.905	0.919	0.888	0.865	0.853
Woolwich	0.848	0.883	0.911	0.932	0.951

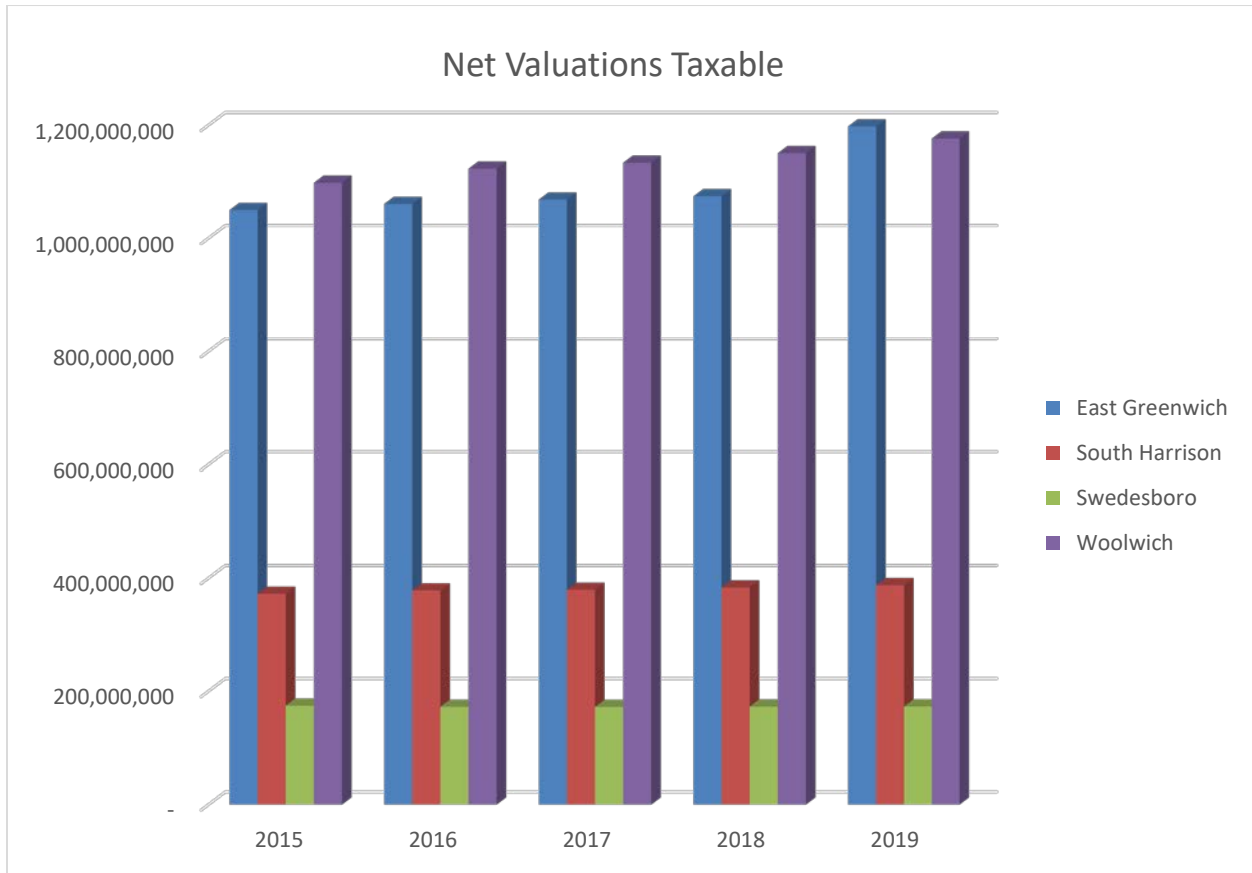


## 2019-2020 Budget

### Net Valuation Taxable by Town

	2015	2016	2017	2018	2019
East Greenwich	1,049,841,385	1,060,518,500	1,068,250,300	1,074,152,700	1,197,729,300
South Harrison	372,384,525	378,324,352	379,454,625	383,385,700	387,628,200
Swedesboro	174,478,801	172,468,500	172,331,900	172,856,900	173,094,200
Woolwich	1,097,995,392	1,122,915,247	1,133,399,244	1,150,342,410	1,176,248,210

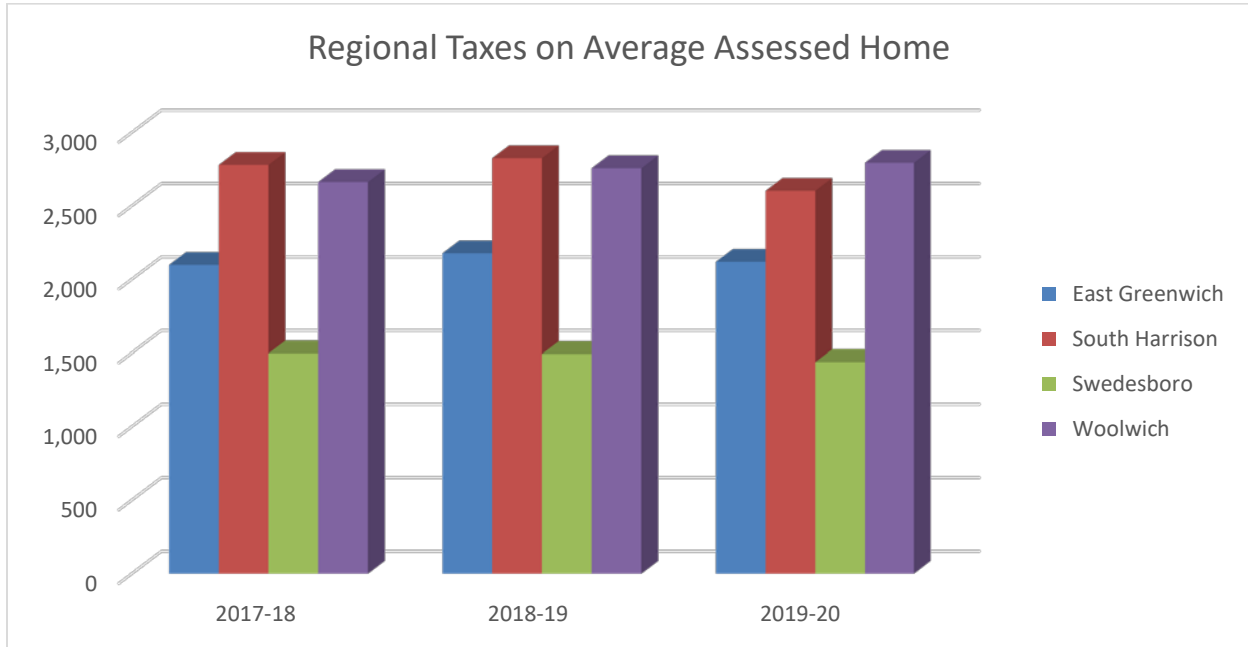
In addition to the municipal percentage shares, the net valuations taxable (NVT) of each town will have an impact on the individual town's tax rates as well. The following charts depict the variances in NVT and tax rates for a five (5) year period:



## 2019-2020 Budget

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

	2017-18	2018-19	2019-20
East Greenwich	2,098	2,177	2,119
South Harrison	2,779	2,825	2,603
Swedesboro	1,497	1,493	1,438
Woolwich	2,662	2,757	2,794



### Average Home Assessments

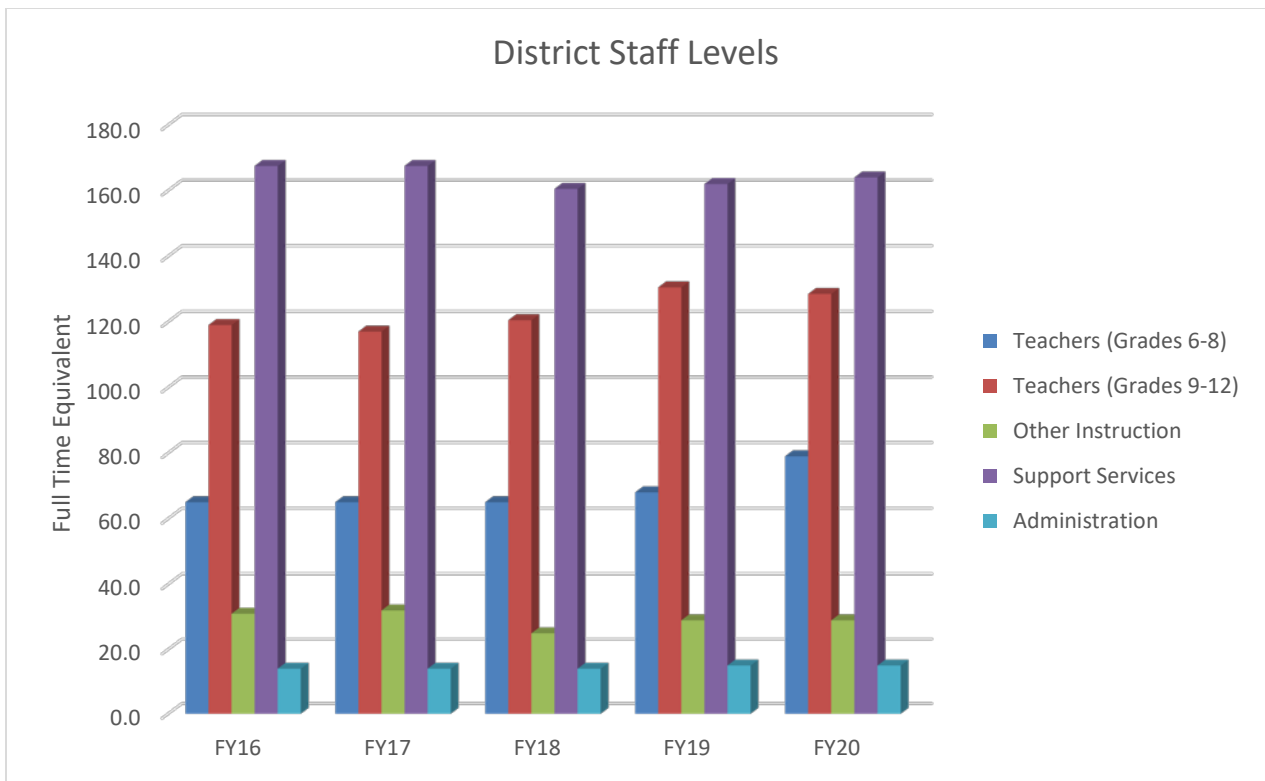
	2017	2018	2019
East Greenwich	270,944	271,885	298,942
South Harrison	321,471	323,840	325,999
Swedesboro	171,650	171,507	172,097
Woolwich	288,108	288,631	288,647

## 2019-2020 Budget

### Staffing Levels

Full Time Equivalent Positions	Actual			Current	Proposed
	FY16	FY17	FY18	FY19	FY20
Teachers (Grades 6-8)	65.0	65.0	65.0	68.0	79.0
Teachers (Grades 9-12)	119.0	117.0	120.5	130.5	128.5
Other Instruction	31.0	32.0	25.0	29.0	29.0
Support Services	167.5	167.5	160.5	162.0	164.0
Administration	14.0	14.0	14.0	15.0	15.0
	396.5	395.5	385.0	404.5	415.5

Due to the nature of our industry, more than 70% of our budget consists of employee compensation and benefits. Total compensation is projected at \$21,636,884 for FY20 with another \$7,085,773 for employee benefits. Compensation totals nearly 53% of our total operating budget while employee benefits total 17%. The tentative budget reflects an increase of 11.0 FTE positions from FY19.

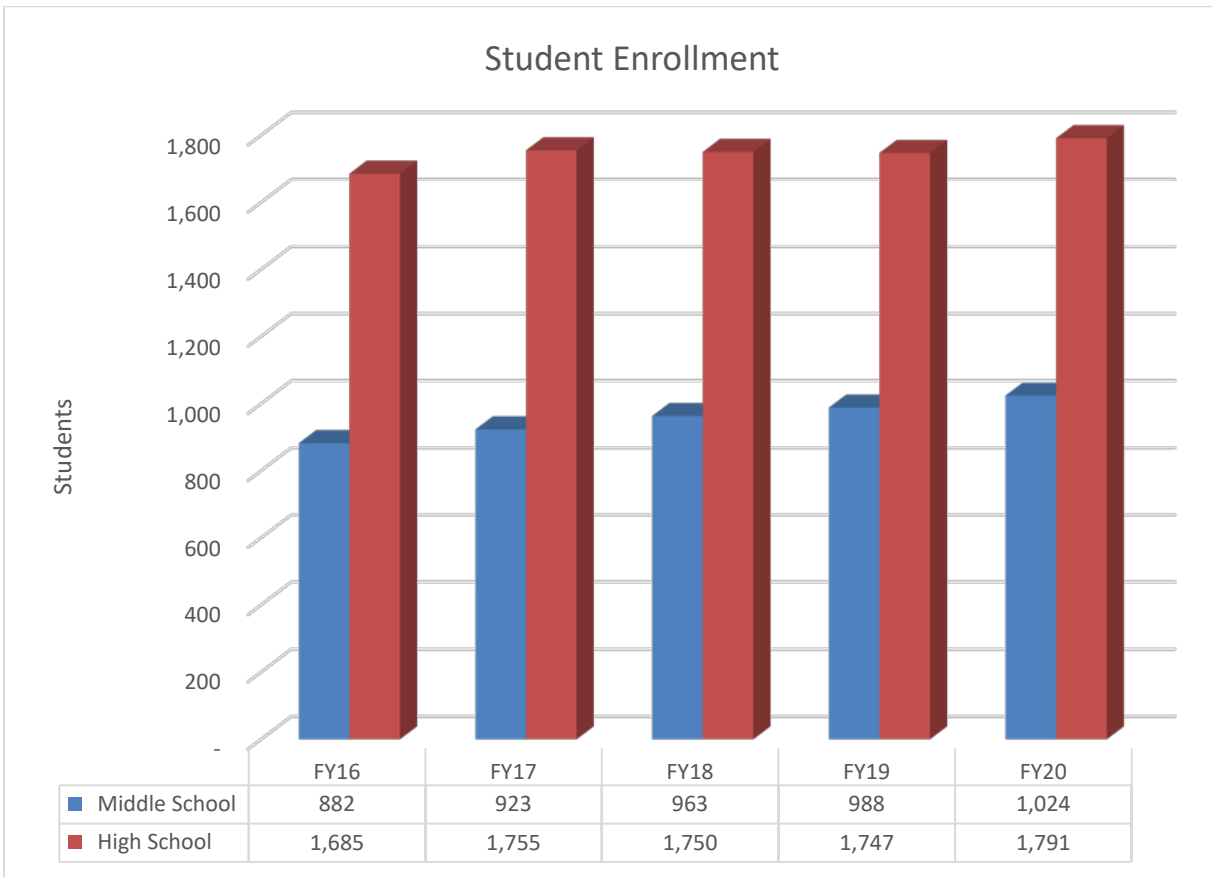


## 2019-2020 Budget

### Student Enrollment

	Actual			Current	Projected
	FY16	FY17	FY18	FY19	FY20
Middle School	882	923	963	988	1,024
High School	1,685	1,755	1,750	1,747	1,791
	2,567	2,678	2,713	2,735	2,815

By September of 2019, the Middle School’s enrollment is projected to increase by 4.6% to 1,024 7<sup>th</sup> and 8<sup>th</sup> grade students. The district is anticipating an increase of 2.6% to 1,791 9<sup>th</sup> through 12<sup>th</sup> grade students. In total, enrollment is expected to increase by 90 students to 2,815, or 3.3%.





## 2019-2020 Budget

### Long-Term Debt

	Actual			Revised FY19	Projected FY20
	FY16	FY17	FY18		
2006 Refunding Bonds	8,750,000	-	-	-	-
2012 Bonds	20,084,000	19,409,000	18,709,000	17,999,000	17,274,000
2012 Refunding Bonds	4,740,000	4,185,000	3,640,000	3,005,000	2,390,000
2014 Refunding Bonds	7,830,000	6,970,000	6,070,000	5,185,000	4,300,000
2016 Refunding Bonds	-	8,170,000	8,170,000	8,170,000	8,170,000
	41,404,000	38,734,000	36,589,000	34,359,000	32,134,000

The District currently has four (4) 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 2012 bonds will not retire until 2037 per its twenty-five-year amortization schedule.

