

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	303.0	289.0	313.0
On Roll Special Ed Full-Time	46.0	45.0	47.0
On Roll Subtotal	349.0	334.0	360.0
In Private School Placements	1.0	1.0	1.0
Sent to Other Districts Special Ed	1.0	1.0	3.0
Received	1.0	1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	4,005,850	4,651,084	4,744,106
	Total Tax Levy	10-121x	4,005,850	4,651,084	4,744,106
	Total Tuition	10-1300	13,088	15,000	0
	Unrestricted Miscellaneous Revenues	10-1XXX	83,362	10,000	10,100
	Interest Earned on Capital Reserve Funds	10-1XXX	0	100	100
	Total Revenues from Local Sources		4,102,300	4,676,184	4,754,306
General Fund Revenues from State Sources	School Choice Aid	10-3116	388,024	428,324	439,478
	Categorical Transportation Aid	10-3121	140,825	144,609	175,555
	Extraordinary Aid	10-3131	82,208	30,000	30,000
	Categorical Special Education Aid	10-3132	302,902	352,246	355,976
	Equalization Aid	10-3176	41,632	0	0
	Categorical Security Aid	10-3177	34,238	49,462	47,565
	Other State Aids	10-3XXX	169,402	25,000	0
	Total Revenues from State Sources		1,159,231	1,029,641	1,048,574
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	402,742	318,095
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	30,000	0
	Adjustment for Prior Year Encumbrances		0	8,350	0
	Actual Revenues (Over)/Under Expenditures		228,164	0	0
General Fund Revenues	Total Operating Budget		5,489,695	6,146,917	6,120,975
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	29,796	30,000	30,000
	Other Revenue from Local Sources	20-1XXX	3,643	0	0
	Total Revenues from Local Sources	20-1XXX	33,439	30,000	30,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	0	87,772
	Preschool Education Aid	20-3218	983,267	1,081,299	1,136,240
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	8,488	0	0
	Total Revenues from State Sources		991,755	1,081,299	1,224,012

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	17,416	53,191	30,000
	Title II	20-4451-4455	2,429	12,582	10,000
	IDEA Part B (Handicapped)	20-4420-4429	78,626	72,086	54,000
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	44	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	10,188	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	8,470	0	0
	Other	20-4XXX	48,891	42,457	30,000
	Total Revenues from Federal Sources		166,064	180,316	124,000
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	90,786	0	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	94,026	81,160
Special Revenue Fund Revenues	Total Grants and Entitlements		1,289,037	1,385,641	1,459,172
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	721,533	727,992	733,321
	Total Revenues from Local Sources		721,533	727,992	733,321
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	172,067	173,608	174,879
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		893,600	901,600	908,200
Debt Service Fund Revenues	Total Repayment of Debt		893,600	901,600	908,200
All Fund Revenues	Total Revenues/Sources		7,672,332	8,434,158	8,488,347
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	90,786	0	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	94,026	81,160
	Total Revenues/Sources Net of Transfers		7,581,546	8,340,132	8,407,187

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,660,776	1,699,010	1,718,139
	Special Education-Instruction	11-2XX-100-XXX	332,869	544,767	570,778
	Basic Skills/Remedial-Instruction	11-230-100-XXX	56,529	58,904	60,999
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	13,597	15,500	21,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	111,674	224,528	311,824
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	10,400	10,910	10,910
	Undistributed Expenditures-Health Services	11-000-213-XXX	78,149	79,565	75,927
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	219,407	267,346	162,620
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	166,855	132,089	5,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	43,104	43,280	63,163
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	118,869	187,097	138,774
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	50,726	133,415	117,733
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	1,951	2,000	2,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	0	6,000	6,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	235,428	241,384	269,569
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	112,729	50,175	53,000
	Undistributed Expenditures-Central Services	11-000-251-XXX	137,050	142,733	127,267
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	115,889	109,260	113,291
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	581,277	670,364	670,284
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	564,410	660,774	720,099
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	664,884	783,120	882,120
		Total Undistributed Expenditures		3,212,802	3,744,040
General Fund Current Expenses	Total General Current Expense		5,276,573	6,062,221	6,100,497
Capital Outlay	Equipment	12-XXX-XXX-730	5,814	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	8,133	38,133	8,133
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	165,623	0	0
	Interest Deposit to Capital Reserve	10-604	0	100	100
		Total Capital Outlay		179,570	38,233

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	33,552	46,463	12,245
	General Fund Grand Total		5,489,695	6,146,917	6,120,975
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,643	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	589,818	608,264	591,125
	Support Services	20-218-200-XXX	461,520	557,061	714,047
	Facility Acquisition and Construction Services	20-218-400-XXX	22,715	10,000	0
	Total Preschool Education Aid	20-218-XXX-XXX	1,074,053	1,175,325	1,305,172
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	8,488	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,082,541	1,175,325	1,305,172
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	17,416	53,191	30,000
	Title II	20-XXX-XXX-XXX	2,429	12,582	10,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	78,626	72,086	54,000
	Other	20-XXX-XXX-XXX	48,891	42,457	30,000
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	44	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	10,188	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	8,470	0	0
	Total Federal Projects	20-XXX-XXX-XXX	166,064	180,316	124,000
Special Revenue Fund Expenses	Total Special Revenue Funds		1,289,037	1,385,641	1,459,172
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	893,600	901,600	908,200
	Total Debt Service Funds		893,600	901,600	908,200
All Fund Expenses	Total Expenditures/Appropriations		7,672,332	8,434,158	8,488,347
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	90,786	0	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	94,026	81,160
	Total Expenditures Net of Transfers		7,581,546	8,340,132	8,407,187

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	357,004	504,795	419,350	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	233,789	62,251	32,351	32,451
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	200,000	0	0	0
	Legal Reserve	338,617	366,042	148,745	0
	Unemployment Fund	0	0	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	0	0	0
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Special Revenue Fund	Student Activity Fund	35,102	28,109	28,109	28,109
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,069	\$15,974	\$17,056	\$18,763	\$17,528
Total Classroom Instruction	\$8,189	\$9,528	\$9,660	\$10,516	\$10,130
Classroom-Salaries and Benefits	\$6,844	\$7,927	\$7,827	\$8,437	\$8,783
Classroom-General Supplies and Textbooks	\$155	\$188	\$415	\$457	\$316
Classroom-Purchased Services	\$1,191	\$1,413	\$1,417	\$1,622	\$1,031
Total Support Services	\$3,314	\$2,965	\$4,161	\$4,273	\$3,640
Support Services-Salaries and Benefits	\$1,012	\$1,524	\$2,134	\$2,189	\$2,258
Total Administrative Costs	\$1,829	\$1,767	\$1,683	\$1,851	\$1,766
Administration Salaries and Benefits	\$789	\$832	\$819	\$898	\$800
Total Operations and Maintenance of Plant	\$1,717	\$1,673	\$1,498	\$2,065	\$1,917
Operations and Maintenance-Salaries and Benefits	\$139	\$72	\$196	\$213	\$204
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$20	\$41	\$54	\$59	\$75
Total Equipment Costs	\$725	\$82	\$27	\$30	\$0
Legal Costs	\$7	\$56	\$27	\$30	\$42
Employee Benefits as a percentage of salaries*	28.97%	28.84%	34.10%	32.24%	32.69%

\*Does not include pension and social security paid by the State on-behalf of the district.

\*\*Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending and can be found on the Department of Education's Internet website: <http://www.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

**Unusual Revenues and Appropriations**

Line Number	Source	Amount	Explanation
300	Bank Interest	10,000	Interest Revenue

**Shared Services**

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Business Administrator	0
Curriculum Services	Curriculum Supervisor	0
Custodial and Maintenance Services	Facilities Manager	0
Technology Services	Tech Manager and Support	0

Estimated Tax Rates

Municipality	Category	Amount
South Harrison	(A) General Fund School Levy	4,744,106
	(D) Total School Levy	5,477,427
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	414,228,400
	(H) Estimated Equalized Valuation (as of 10/01/25)	700,538,475
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.1453
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.3223
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.6772
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.7819

Employee Contract List for District

Name	Category	Measure
Elizabeth Winterburn	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$130,560
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/25
	End Date of Contract	06/30/26
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$15,230
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$7,000
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$30,065
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max per Contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Diem up to 30 Days Max
	Contractual Post-Employment Benefit Description of Payout of Personal days	Converts to Sick Time
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
Elizabeth Winterburn	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Katie Sachs	Job Title	Assistant Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$95,790
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/25
	End Date of Contract	06/30/26
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	15
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
Katie Sachs	Total Allowances Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	Converts to Sick Days
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
Additional Comment 2	None Reported	
Additional Comment 3	None Reported	