

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	237.0	249.0	249.0
On Roll Special Ed Full-Time	54.0	55.0	55.0
On Roll Subtotal	291.0	304.0	304.0
In Private School Placements	2.0	4.0	0.0
Sent to Other Districts Regular	36.0	37.0	35.0
Sent to Other Districts Special Ed	22.0	25.0	24.0
Received	4.0	1.0	0.0
In State Facilities	1.0	1.0	1.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,845,921	2,902,839	3,007,025
	Unrestricted Miscellaneous Revenues	10-1XXX	141,824	2,000	2,000
	Interest Earned on Maintenance Reserve	10-1XXX	2,687	0	1
	Interest Earned on Capital Reserve Funds	10-1XXX	0	0	1
	Total Revenues from Local Sources		2,990,432	2,904,839	3,009,027
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	193,173	193,173	193,173
	Extraordinary Aid	10-3131	48,403	10,000	10,000
	Categorical Special Education Aid	10-3132	170,576	182,606	182,606
	Family Crisis Transportation Aid	10-3133	8,700	0	0
	Equalization Aid	10-3176	2,420,975	2,420,975	2,543,698
	Categorical Security Aid	10-3177	87,320	105,269	105,269
	Adjustment Aid	10-3178	778,657	758,309	758,309
	PARCC Readiness Aid	10-3181	3,550	0	0
	Per Pupil Growth Aid	10-3182	3,550	0	0
	Professional Learning Community Aid	10-3183	2,980	0	0
	Total Revenues from State Sources		3,717,884	3,670,332	3,793,055
General Fund Revenues from Federal Sources	Impact Aid-8002 Or 8003 General	10-4101	33,705	0	0
	Medicaid Reimbursement	10-4200	20,324	16,835	22,226
	Total Revenues from Federal Sources		54,029	16,835	22,226
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	537,531	554,625
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	65,000	150,000
	Actual Revenues (Over)/Under Expenditures		-465,495	0	0
General Fund Revenues	Total Operating Budget		6,296,850	7,194,537	7,528,933
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	252,385	256,200	230,206
	Total Revenues from State Sources		252,385	256,200	230,206

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	174,740	139,792	140,810
	Title II	20-4451-4455	13,657	10,926	10,443
	Title IV	20-4471-4474	10,000	0	8,456
	I.D.E.A. Part B (Handicapped)	20-4420-4429	116,319	93,055	92,688
	Total Revenues from Federal Sources		314,716	243,773	252,397
Special Revenue Fund Revenues	Total Grants and Entitlements		567,101	499,973	482,603
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	83,094	81,894	80,694
	Total Revenues from Local Sources		83,094	81,894	80,694
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		83,094	81,894	80,694
Debt Service Fund Revenues	Total Repayment of Debt		83,094	81,894	80,694
All Fund Revenues	Total Revenues/Sources		6,947,045	7,776,404	8,092,230
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		6,947,045	7,776,404	8,092,230

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,347,883	1,622,289	1,717,188
	Special Education-Instruction	11-2XX-100-XXX	409,281	317,509	312,505
	Basic Skills/Remedial-Instruction	11-230-100-XXX	89,706	67,405	71,708
	Bilingual Education-Instruction	11-240-100-XXX	55,083	56,574	58,452
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	8,910	13,000	13,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	4,888	8,500	8,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,367,802	1,595,689	1,887,799
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	32,855	34,605	43,311
	Undistributed Expenditures-Health Services	11-000-213-XXX	137,535	84,881	87,727
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	120,491	93,109	95,540
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	0	22,063	26,637
	Undistributed Expenditures-Guidance	11-000-218-XXX	22,716	21,525	27,218
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	220,501	388,583	305,491
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	232,451	258,778	264,396
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	5,043	4,920	4,920
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	18,382	19,000	19,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	185,961	224,980	235,791
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	19,056	23,622	30,650
	Undistributed Expenditures-Central Services	11-000-251-XXX	180,049	195,303	142,651
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	15,550	12,000	12,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	591,474	546,321	584,218
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	254,023	413,248	435,790
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	955,297	1,166,633	1,140,439
	Total Undistributed Expenditures		4,359,186	5,105,260	5,343,578
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	1
General Fund Current Expenses	Total General Current Expense		6,274,937	7,190,537	7,524,932

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	18,518	4,000	4,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	3,395	0	0
	Interest Deposit to Capital Reserve	10-604	0	0	1
	Total Capital Outlay		21,913	4,000	4,001
General Fund Expenses and Transfers	General Fund Grand Total		6,296,850	7,194,537	7,528,933
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	200,923	202,884	198,238
	Support Services	20-218-200-XXX	51,462	53,316	31,968
	Total Preschool Education Aid	20-218-XXX-XXX	252,385	256,200	230,206
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	252,385	256,200	230,206
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	174,740	139,792	140,810
	Title II	20-XXX-XXX-XXX	13,657	10,926	10,443
	Title IV	20-XXX-XXX-XXX	10,000	0	8,456
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	116,319	93,055	92,688
	Total Federal Projects	20-XXX-XXX-XXX	314,716	243,773	252,397
Special Revenue Fund Expenses	Total Special Revenue Funds		567,101	499,973	482,603
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	83,094	81,894	80,694
	Total Debt Service Funds		83,094	81,894	80,694
All Fund Expenses	Total Expenditures/Appropriations		6,947,045	7,776,404	8,092,230
Expenses Net of Transfers	Total Expenditures Net of Transfers		6,947,045	7,776,404	8,092,230

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	1,728,232	2,028,232	2,028,232	2,028,233
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	300,000	300,000	300,000	300,001
	Legal Reserve	803,770	968,899	465,731	0
	Tuition Reserve	215,000	215,000	150,000	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	328,627	373,257	338,894	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,723	\$16,725	\$18,316	\$17,888	\$17,867
Total Classroom Instruction	\$8,785	\$9,373	\$10,215	\$9,937	\$10,144
Classroom-Salaries and Benefits	\$7,983	\$8,770	\$9,303	\$9,043	\$9,309
Classroom-General Supplies and Textbooks	\$456	\$299	\$479	\$470	\$411
Classroom-Purchased Services	\$346	\$303	\$433	\$424	\$424
Total Support Services	\$3,056	\$3,373	\$4,021	\$3,947	\$3,675
Support Services-Salaries and Benefits	\$2,427	\$2,706	\$3,328	\$3,268	\$3,115
Total Administrative Costs	\$1,632	\$1,737	\$1,966	\$1,930	\$1,738
Administration Salaries and Benefits	\$1,374	\$1,478	\$1,596	\$1,567	\$1,375
Total Operations and Maintenance of Plant	\$2,173	\$2,147	\$1,984	\$1,946	\$2,130
Operations and Maintenance-Salaries and Benefits	\$543	\$518	\$553	\$543	\$812
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$49	\$60	\$90	\$89	\$87
Total Equipment Costs	\$224	\$63	\$13	\$13	\$13
Legal Costs	\$46	\$46	\$91	\$89	\$89
Employee Benefits as a percentage of salaries*	29.17%	33.55%	37.57%	37.81%	34.49%

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

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

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2018-19 revised appropriations and the 2019-20 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
100	City of Beverly	3,007,025	Taxes
300	Interest Income	2,000	Interest Income

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	Participate in the New Jersey State Health Benefits Program	0
Purchasing	State Contract Services	0
	MRESC Cooperative	0
Special Education Services	Students attend the BCSSSD Programs	0
Transportation Services, including Fuel	BCSSSD Transportation Program	0

Estimated Tax Rates

Municipality	Category	Amount
Beverly City	(A) General Fund School Levy	2,954,932
	(D) Total School Levy	3,035,626
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	119,641,597
	(H) Estimated Equalized Valuation (as of 10/01/18)	123,635,005
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.4698
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.5373
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	2.3900
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.4553

Employee Contract List for District

Name	Category	Measure
Brian F. Savage	Job Title	Board Secretary
	Job Title II	Staff Accountant
	Base Annual Salary Amount	\$96,663
	Full-Time Equivalent (FTE)	0.6
	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	09/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	156
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$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	no payout benefits
	Contractual Post-Employment Benefit Description of Payout of Vacation days	no payout benefits
	Contractual Post-Employment Benefit Description of Payout of Personal days	no payout benefits
	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
Brian F. Savage	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
Elizabeth Giacobbe	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$161,744
	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	07/01/14
	End Date of Contract	06/30/19
	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	1
	Description of Other Contracted Non-Working Days	days are per contract

Employee Contract List for District

Name	Category	Measure
Elizabeth Giacobbe	Total Allowances Amount	\$1,500
	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	\$33,663
	Contractual Post-Employment Benefit Description of Payout of Sick days	max payout
	Contractual Post-Employment Benefit Description of Payout of Vacation days	max payout
	Contractual Post-Employment Benefit Description of Payout of Personal days	no post retirement benefits
	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	
Joseph DeLecce	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Instruction and Disciplin
	Base Annual Salary Amount	\$83,865
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Joseph DeLecce	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	220
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	10
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	1
	Description of Other Contracted Non-Working Days	days as per contract
	Total Allowances Amount	\$850
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	max payout
	Contractual Post-Employment Benefit Description of Payout of Vacation days	no vacation days earned
	Contractual Post-Employment Benefit Description of Payout of Personal days	no payout in contract
	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	

Employee Contract List for District

Name	Category	Measure
Joseph DeLecce	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
Kerri Lawlor	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Curriculum and Instructio
	Base Annual Salary Amount	\$103,010
	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	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	12
	Contracted Number of Annual Sick Days	10
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	1
	Description of Other Contracted Non-Working Days	days as per contract
	Total Allowances Amount	\$800
	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	\$25,301
Contractual Post-Employment Benefit Description of Payout of Sick days	max payout	

Employee Contract List for District

Name	Category	Measure
Kerri Lawlor	Contractual Post-Employment Benefit Description of Payout of Vacation days	max payout
	Contractual Post-Employment Benefit Description of Payout of Personal days	no payout benefit
	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