

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	87.0	98.0	105.0
On Roll Special Ed Full-Time	3.0	1.0	1.0
On Roll Subtotal	90.0	99.0	106.0
Sent to Other Districts Regular	14.0	13.0	18.0
Sent to Other Districts Special Ed	2.0	3.0	1.0
Received	72.0	80.0	86.0

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	2,493,408	2,543,276	2,594,142
	Total Tuition	10-1300	414,228	453,700	496,400
	Unrestricted Miscellaneous Revenues	10-1XXX	928	250	150
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	50	50
	Interest Earned on Maintenance Reserve	10-1XXX	0	50	50
	Interest Earned on Capital Reserve Funds	10-1XXX	0	100	100
	Total Revenues from Local Sources			2,908,564	2,997,426
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	19,876	19,899	19,899
	Categorical Special Education Aid	10-3132	23,364	23,364	23,364
	Categorical Security Aid	10-3177	2,797	2,797	2,797
	Adjustment Aid	10-3178	5,845	8,728	4,726
	PARCC Readiness Aid	10-3181	350	0	0
	Per Pupil Growth Aid	10-3182	350	0	0
	Professional Learning Community Aid	10-3183	310	0	0
Total Revenues from State Sources			52,892	54,788	50,786
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	0	124,583
	Withdrawal from Capital Reserve for Local Share	10-307	0	217,702	0
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	47,000	0
	Withdrawal from Current Expense Emergency Reserve	10-312	0	57,000	0
	Withdrawal from Emergency Reserve for Excess of Statutory Balance	10-312	0	40,000	0
	Transfers from Other Funds	10-5200	1,077	0	0
	Actual Revenues (Over)/Under Expenditures			-229,041	0
General Fund Revenues	Total Operating Budget		2,733,492	3,413,916	3,266,261
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	1,100	800	0
	Total Revenues from Local Sources	20-1XXX	1,100	800	0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Federal Sources	I.D.E.A. Part B (Handicapped)	20-4420-4429	12,628	14,763	12,500
	Total Revenues from Federal Sources		12,628	14,763	12,500
Special Revenue Fund Revenues	Total Grants and Entitlements		13,728	15,563	12,500
All Fund Revenues	Total Revenues/Sources		2,747,220	3,429,479	3,278,761
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		2,747,220	3,429,479	3,278,761

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	979,503	974,238	997,580
	Special Education-Instruction	11-2XX-100-XXX	100,896	105,776	106,906
	Basic Skills/Remedial-Instruction	11-230-100-XXX	117,696	125,213	131,078
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	2,910	6,525	6,850
	School-Sponsored Athletics-Instruction	11-402-100-XXX	0	0	10,100
	Community Services Programs/Operations	11-800-330-XXX	14,509	20,000	10,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	368,638	333,960	344,993
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	19,183	23,395	23,791
	Undistributed Expenditures-Health Services	11-000-213-XXX	56,044	103,566	104,437
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	934	2,800	2,800
	Undistributed Expenditures-Guidance	11-000-218-XXX	25,921	25,043	26,216
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	54,131	52,754	55,976
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	84,727	89,550	92,797
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	53,585	62,737	65,677
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	28,401	29,143	30,416
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	106,290	110,445	114,006
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	34,511	38,961	40,508
	Undistributed Expenditures-Central Services	11-000-251-XXX	30,537	47,663	49,799
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	279,945	327,080	335,410
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	47,641	56,084	57,121
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	274,612	336,045	426,924
	Total Undistributed Expenditures		1,465,100	1,639,226	1,770,871
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	50
Interest Earned on Current Expense Emergency Res		10-607	0	50	50
General Fund Current Expenses	Total General Current Expense		2,680,614	2,871,078	3,033,485

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	17,650	84,500	96,300
	Facilities Acquisition and Construction Services	12-000-400-XXX	33,668	455,664	108,664
	Increase In Capital Reserve	10-604	0	0	25,462
	Interest Deposit to Capital Reserve	10-604	0	100	100
	Total Capital Outlay		51,318	540,264	230,526
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	1,560	2,574	2,250
	Total Summer School	13-422-X00-XXX	1,560	2,574	2,250
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	1,560	2,574	2,250
General Fund Expenses and Transfers	General Fund Grand Total		2,733,492	3,413,916	3,266,261
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	1,100	800	0
Special Revenue Fund Expenses for Federal Projects	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	12,628	14,763	12,500
	Total Federal Projects	20-XXX-XXX-XXX	12,628	14,763	12,500
Special Revenue Fund Expenses	Total Special Revenue Funds		13,728	15,563	12,500
All Fund Expenses	Total Expenditures/Appropriations		2,747,220	3,429,479	3,278,761
Expenses Net of Transfers	Total Expenditures Net of Transfers		2,747,220	3,429,479	3,278,761

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	165,306	530,306	265,704	291,266
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	140,000	140,100	140,150	140,200
	Legal Reserve	223,824	124,583	124,583	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	250,000	250,250	153,300	153,350
	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	245,698	250,000	250,000	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	\$25,353	\$25,266	\$25,849	\$25,060	\$24,823
Total Classroom Instruction	\$15,471	\$15,694	\$15,309	\$14,769	\$14,730
Classroom-Salaries and Benefits	\$12,305	\$10,317	\$10,419	\$10,059	\$10,140
Classroom-General Supplies and Textbooks	\$973	\$1,415	\$1,017	\$889	\$977
Classroom-Purchased Services	\$2,192	\$3,963	\$3,873	\$3,821	\$3,612
Total Support Services	\$4,216	\$3,908	\$4,393	\$4,274	\$4,219
Support Services-Salaries and Benefits	\$1,448	\$1,353	\$1,383	\$1,337	\$1,405
Total Administrative Costs	\$2,232	\$1,988	\$1,967	\$2,097	\$2,095
Administration Salaries and Benefits	\$364	\$337	\$379	\$414	\$552
Total Operations and Maintenance of Plant	\$3,364	\$3,394	\$3,848	\$3,596	\$3,476
Operations and Maintenance-Salaries and Benefits	\$1,200	\$1,201	\$1,170	\$1,131	\$1,027
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$45	\$42	\$88	\$85	\$167
Total Equipment Costs	\$583	\$197	\$880	\$854	\$908
Legal Costs	\$285	\$203	\$89	\$181	\$94
Employee Benefits as a percentage of salaries*	27.52%	29.11%	35.26%	34.77%	43.49%

*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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Shared Business Administrator with Avalon	0
Curriculum Services	Shared Supervisor of Curriculum and Instruction	0
Municipal/Public Works	Interlocal agreement with SH Borough for snow removal and grounds maintenance	0
Professional Staff Development	District has join staff development workshops with Avalon	0
Purchasing	Contract with ACES for Electric, Pittsgrove for natural gas	0
Staffing - Other	Shares teaching staff with Avalon School for several positions; and Woodbine School for instrumental music	0
Superintendent and Assistant Sup.	Shared Superintendent with Avalon	0
Transportation Services, including Fuel	District shares a bus and all maintenance and operating cost with Avalon	0

Estimated Tax Rates

Municipality	Category	Amount
Stone Harbor Borough	(A) General Fund School Levy	2,594,142
	(D) Total School Levy	2,594,142
	(B) Estimated Net Taxable Valuation (as of 01/01/19)	4,849,837,400
	(H) Estimated Equalized Valuation (as of 10/01/18)	4,761,443,195
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.0535
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.0535
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.0545
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.0545

Employee Contract List for District

Name	Category	Measure
Renee Murtaugh	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Supervisor of C & I
	Base Annual Salary Amount	\$102,349
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	09
	Shared District	0170
	Job Title Other District	Supervisor of C & I
	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	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	14
	Contracted Number of Annual Personal Days	3
	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	\$480
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$5,000
	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	\$8,483
	Contractual Post-Employment Benefit Description of Payout of Sick days	\$42.50 per day
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	Days converted to sick
	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
Renee Murtaugh	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
Shared Service Agreement	Job Title	Superintendent
	Job Title	Business Administrator
	Job Title II	None Reported
	Job Title II	None Reported
	Base Annual Salary Amount	\$0
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.5
	Full-Time Equivalent (FTE)	0.5
	Shared with Another District?	Y
	Shared with Another District?	Y
	Shared County	09
	Shared County	09
	Shared District	0170
	Shared District	0170
	Job Title Other District	Superintendent
	Job Title Other District	Business Administrator
	Member of Collective Bargaining Unit (CBU)?	N
Member of Collective Bargaining Unit (CBU)?	N	

Employee Contract List for District

Name	Category	Measure
Shared Service Agreement	Beginning Date of Contract	07/01/17
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/21
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	0
	Contracted Number of Annual Work Days	0
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Consulting Days	0
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$0
	Total Allowances Amount	\$0
	Total Bonuses Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$0

Employee Contract List for District

Name	Category	Measure
Shared Service Agreement	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 Sick days	N/A
	Contractual Post-Employment Benefit Description of Payout of Vacation 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	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	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 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	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 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 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 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 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 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	Shared Service with Avalon
	Additional Comment 1	Shared Service Agreement

Employee Contract List for District

Name	Category	Measure
Shared Service Agreement	Additional Comment 2	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
	Additional Comment 3	None Reported