

**Advertised Enrollments**

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	53.0	60.0	60.0
On Roll Special Ed Full-Time	6.0	6.0	7.0
On Roll Subtotal	59.0	66.0	67.0
Sent to Other Districts Special Ed		3.0	2.0
Received	4.0		0.0

**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	1,811,354	1,998,934	2,038,913
	Unrestricted Miscellaneous Revenues	10-1XXX	6,730	10,000	8,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	250	250
	Interest Earned on Capital Reserve Funds	10-1XXX	0	750	750
	Total Revenues from Local Sources		1,818,084	2,009,934	2,047,913
General Fund Revenues from State Sources	School Choice Aid	10-3116	164,983	193,515	169,835
	Categorical Transportation Aid	10-3121	619	619	588
	Categorical Special Education Aid	10-3132	31,541	39,164	42,028
	Categorical Security Aid	10-3177	2,548	3,321	3,321
	Adjustment Aid	10-3178	25,382	0	0
	PARCC Readiness Aid	10-3181	600	0	0
	Per Pupil Growth Aid	10-3182	600	0	0
	Professional Learning Community Aid	10-3183	470	0	0
	Total Revenues from State Sources		226,743	236,619	215,772
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	25,000	0
	Actual Revenues (Over)/Under Expenditures		-253,048	0	0
General Fund Revenues	Total Operating Budget		1,791,779	2,271,553	2,263,685
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	13,251	13,343	11,341
	Title II	20-4451-4455	2,264	0	0
	Title IV	20-4471-4474	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	17,717	17,517	14,890
	Total Revenues from Federal Sources		43,232	40,860	34,731
Special Revenue Fund Revenues	Total Grants and Entitlements		43,232	40,860	34,731
All Fund Revenues	Total Revenues/Sources		1,835,011	2,312,413	2,298,416
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		1,835,011	2,312,413	2,298,416

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	669,800	664,391	799,371
	Special Education-Instruction	11-2XX-100-XXX	61,286	171,940	60,300
	Basic Skills/Remedial-Instruction	11-230-100-XXX	13,034	500	500
	School-Sponsored Athletics-Instruction	11-402-100-XXX	648	8,000	8,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	16,928	72,000	80,529
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	5,500	30,000	5,300
	Undistributed Expenditures-Health Services	11-000-213-XXX	64,223	63,650	67,283
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	54,341	52,730	52,800
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	13,230	14,500	7,500
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	155,122	162,073	111,200
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	0	1,000	1,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	10,388	19,500	19,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	72,317	53,433	45,035
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	9,055	9,895	20,000
	Undistributed Expenditures-Central Services	11-000-251-XXX	33,000	33,760	40,400
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	198,350	327,979	329,360
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	42,947	97,522	98,081
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	371,534	474,029	502,950
		Total Undistributed Expenditures		1,046,935	1,412,071
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	250	250
General Fund Current Expenses	Total General Current Expense		1,791,703	2,257,152	2,249,359
Capital Outlay	Equipment	12-XXX-XXX-730	0	13,500	13,500
	Facilities Acquisition and Construction Services	12-000-400-XXX	76	151	76
	Interest Deposit to Capital Reserve	10-604	0	750	750
		Total Capital Outlay		76	14,401
General Fund Expenses and Transfers	General Fund Grand Total		1,791,779	2,271,553	2,263,685

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	13,251	13,343	11,341
	Title II	20-XXX-XXX-XXX	2,264	0	0
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	17,717	17,517	14,890
	Total Federal Projects	20-XXX-XXX-XXX	43,232	40,860	34,731
Special Revenue Fund Expenses	Total Special Revenue Funds		43,232	40,860	34,731
All Fund Expenses	Total Expenditures/Appropriations		1,835,011	2,312,413	2,298,416
Expenses Net of Transfers	Total Expenditures Net of Transfers		1,835,011	2,312,413	2,298,416

**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	512,960	752,960	753,710	754,460
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	143,000	143,000	143,250	143,500
	Legal Reserve	11,742	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	250,132	274,922	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	\$27,709	\$25,570	\$34,770	\$31,627	\$30,903
Total Classroom Instruction	\$14,222	\$14,428	\$18,920	\$17,143	\$17,993
Classroom-Salaries and Benefits	\$13,255	\$13,953	\$17,862	\$16,159	\$17,040
Classroom-General Supplies and Textbooks	\$709	\$371	\$870	\$812	\$784
Classroom-Purchased Services	\$258	\$104	\$188	\$172	\$169
Total Support Services	\$6,133	\$5,704	\$7,684	\$6,907	\$5,338
Support Services-Salaries and Benefits	\$5,202	\$5,001	\$6,881	\$6,164	\$4,592
Total Administrative Costs	\$2,214	\$2,048	\$1,890	\$1,853	\$1,851
Administration Salaries and Benefits	\$1,714	\$1,458	\$1,482	\$1,382	\$916
Total Operations and Maintenance of Plant	\$4,933	\$3,230	\$5,859	\$5,351	\$5,337
Operations and Maintenance-Salaries and Benefits	\$1,438	\$1,222	\$1,479	\$1,381	\$1,391
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$61	\$10	\$131	\$121	\$119
Total Equipment Costs	\$0	\$0	\$246	\$205	\$201
Legal Costs	\$97	\$180	\$115	\$106	\$104
Employee Benefits as a percentage of salaries*	39.13%	32.74%	42.55%	38.17%	43.37%

\*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.

**Estimated Tax Rates**

Municipality	Category	Amount
Beach Haven	(A) General Fund School Levy	2,038,913
	(D) Total School Levy	2,038,913
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	2,080,790,710
	(H) Estimated Equalized Valuation (as of 10/01/18)	2,218,069,575
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.0980
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.0980
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.0919
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.0919

Employee Contract List for District

Name	Category	Measure
Richard Starodub	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$13,656
	Full-Time Equivalent (FTE)	0.1
	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	11/01/18
	End Date of Contract	04/30/19
	Contracted Number of Annual Work Days	24
	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 Sick Days Provided
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No Vacation Days Provided
	Contractual Post-Employment Benefit Description of Payout of Personal days	No Personal Days Provided
	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
Richard Starodub	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
Steven Terhune	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$37,500
	Full-Time Equivalent (FTE)	0.2
	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	10/15/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	90
	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

Employee Contract List for District

Name	Category	Measure
Steven Terhune	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 Sick Days Provided
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No Vacation Days Provided
	Contractual Post-Employment Benefit Description of Payout of Personal days	No Personal Days Provided
	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