

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	203.0	195.0	212.0
On Roll Special Ed Full-Time	32.0	27.0	27.0
On Roll Subtotal	235.0	222.0	239.0
Sent to Other Districts Special Ed		1.0	1.0
Received	21.0	22.0	33.0

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	6,172,325	6,476,536	6,606,067
	Total Tuition	10-1300	154,002	71,000	70,000
	Unrestricted Miscellaneous Revenues	10-1XXX	32,778	26,000	25,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	1,000	1,000
	Interest Earned on Capital Reserve Funds	10-1XXX	1,663	1,000	1,000
	Total Revenues from Local Sources		6,360,768	6,575,536	6,703,067
General Fund Revenues from State Sources	School Choice Aid	10-3116	507,129	560,320	542,024
	Categorical Transportation Aid	10-3121	69,509	69,509	69,509
	Extraordinary Aid	10-3131	34,740	0	0
	Categorical Special Education Aid	10-3132	121,773	125,543	131,624
	Categorical Security Aid	10-3177	23,425	31,808	31,808
	PARCC Readiness Aid	10-3181	2,250	0	0
	Per Pupil Growth Aid	10-3182	2,250	0	0
	Professional Learning Community Aid	10-3183	2,120	0	0
	Other State Aids	10-3XXX	622	0	0
	Total Revenues from State Sources		763,818	787,180	774,965
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	199,983	107,822
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	200,826	1,500,000
	Withdrawal from Maintenance Reserve	10-310	100,000	100,000	100,000
	Withdrawal from Current Expense Emergency Reserve	10-312	50,000	0	0
	Other Financing Sources	10-5XXX	225,153	0	0
	Adjustment for Prior Year Encumbrances		0	25,764	0
	Actual Revenues (Over)/Under Expenditures		247,207	0	0
General Fund Revenues	Total Operating Budget		7,746,946	7,889,289	9,185,854
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	0	3,050	0
	Total Revenues from Local Sources	20-1XXX	0	3,050	0

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	58,574	58,951	42,994
	Title II	20-4451-4455	7,081	8,684	6,703
	Title IV	20-4471-4474	9,999	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	73,102	74,939	58,482
	Other	20-4XXX	12,750	0	0
	Total Revenues from Federal Sources			161,506	152,574
Special Revenue Fund Revenues	Total Grants and Entitlements		161,506	155,624	116,179
All Fund Revenues	Total Revenues/Sources		7,908,452	8,044,913	9,302,033
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		7,908,452	8,044,913	9,302,033

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	2,124,171	2,321,028	2,335,570
	Special Education-Instruction	11-2XX-100-XXX	399,144	428,000	434,025
	Basic Skills/Remedial-Instruction	11-230-100-XXX	123,024	151,313	146,139
	Bilingual Education-Instruction	11-240-100-XXX	249	250	250
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	27,354	31,000	80,695
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	43,397	44,910	46,354
	Undistributed Expenditures-Health Services	11-000-213-XXX	141,537	149,597	154,875
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	176,174	195,819	209,441
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	132,293	159,511	137,750
	Undistributed Expenditures-Guidance	11-000-218-XXX	82,161	88,219	90,537
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	118,326	162,079	143,486
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	127,188	169,089	148,003
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	2,968	6,000	5,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	7,107	12,264	10,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	170,021	182,293	185,042
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	54,983	58,009	55,447
	Undistributed Expenditures-Central Services	11-000-251-XXX	144,021	167,707	172,470
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	749,598	1,015,821	1,017,439
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	337,217	399,713	372,487
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,307,223	1,575,598	1,601,884
	Undistributed Expenditures-Food Services	11-000-310-930	55,500	56,000	57,100
		Total Undistributed Expenditures		3,677,068	4,473,629
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1,000	1,000
	Increase In Maintenance Reserve	10-606	131,934	0	0
General Fund Current Expenses	Total General Current Expense		6,455,590	7,375,220	7,405,494

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	0	279,688	195,500
	Facilities Acquisition and Construction Services	12-000-400-XXX	314,539	233,381	83,860
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	0	1,500,000
	Increase In Capital Reserve	10-604	1,663	0	0
	Interest Deposit to Capital Reserve	10-604	975,154	1,000	1,000
	Total Capital Outlay			1,291,356	514,069
General Fund Expenses and Transfers	General Fund Grand Total		7,746,946	7,889,289	9,185,854
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	0	3,050	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	58,574	58,951	42,994
	Title II	20-XXX-XXX-XXX	7,081	8,684	6,703
	Title IV	20-XXX-XXX-XXX	9,999	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	73,102	74,939	58,482
	Other	20-XXX-XXX-XXX	12,750	0	0
	Total Federal Projects	20-XXX-XXX-XXX	161,506	152,574	116,179
Special Revenue Fund Expenses	Total Special Revenue Funds		161,506	155,624	116,179
All Fund Expenses	Total Expenditures/Appropriations		7,908,452	8,044,913	9,302,033
Expenses Net of Transfers	Total Expenditures Net of Transfers		7,908,452	8,044,913	9,302,033

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	840,058	1,816,875	1,617,049	118,049
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	433,102	465,036	366,036	267,036
	Legal Reserve	197,547	270,007	72,460	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	50,000	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	554,872	287,798	285,362	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	\$25,744	\$25,475	\$28,799	\$31,277	\$29,085
Total Classroom Instruction	\$14,983	\$14,824	\$16,184	\$17,497	\$16,394
Classroom-Salaries and Benefits	\$13,502	\$13,772	\$14,712	\$15,894	\$14,865
Classroom-General Supplies and Textbooks	\$1,009	\$511	\$765	\$832	\$708
Classroom-Purchased Services	\$471	\$541	\$707	\$770	\$820
Total Support Services	\$4,586	\$4,558	\$5,254	\$5,741	\$5,169
Support Services-Salaries and Benefits	\$4,000	\$3,941	\$4,241	\$4,636	\$4,293
Total Administrative Costs	\$1,941	\$1,904	\$1,956	\$2,267	\$2,141
Administration Salaries and Benefits	\$1,338	\$1,276	\$1,267	\$1,538	\$1,463
Total Operations and Maintenance of Plant	\$3,706	\$3,690	\$4,904	\$5,233	\$4,848
Operations and Maintenance-Salaries and Benefits	\$1,853	\$1,887	\$2,162	\$2,357	\$2,096
Board Contribution to Food Services	\$247	\$238	\$231	\$252	\$239
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$0	\$0	\$1,038	\$1,260	\$818
Legal Costs	\$282	\$177	\$207	\$225	\$209
Employee Benefits as a percentage of salaries*	32.16%	33.81%	39.54%	38.65%	39.29%

*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)
Food Services	Shared services with Stafford School District for Food Service Management	0
Municipal/Public Works	Shared service with Surf City Public Works for Snow Plowing, Trash Removal	0
Others	Co-Op members of ESCNJ, Hunterdon, Ed Data ACES, Erate	0
Technology Services	Shared service with Southern Regional for IT services	0
Transportation Services, including Fuel	Shared service with Central Regional for Transportation Management Services	0

Estimated Tax Rates

Municipality	Category	Amount
Barnegat Light Borough	(A) General Fund School Levy	472,930
	(D) Total School Levy	472,930
	(B) Estimated Net Taxable Valuation (as of 03/09/19)	1,033,904,799
	(H) Estimated Equalized Valuation (as of 03/09/19)	1,011,619,300
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.0457
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.0457
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.0467
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.0467
Harvey Cedars Borough	(A) General Fund School Levy	585,264
	(D) Total School Levy	585,264
	(B) Estimated Net Taxable Valuation (as of 03/09/19)	1,280,077,132
	(H) Estimated Equalized Valuation (as of 03/09/19)	1,281,039,500
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.0457
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.0457
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.0457
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.0457
Long Beach Township	(A) General Fund School Levy	4,042,297
	(D) Total School Levy	4,042,297
	(B) Estimated Net Taxable Valuation (as of 03/09/19)	8,837,225,885
	(H) Estimated Equalized Valuation (as of 03/09/19)	7,985,271,065
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.0457
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.0457
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.0506
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.0506
Ship Bottom Borough	(A) General Fund School Levy	648,814
	(D) Total School Levy	648,814
	(B) Estimated Net Taxable Valuation (as of 03/09/19)	1,418,184,510
	(H) Estimated Equalized Valuation (as of 03/09/19)	1,339,129,651
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.0457

Estimated Tax Rates

Municipality	Category	Amount
Ship Bottom Borough	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100x(D)/(B)$	0.0457
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100x(A)/(H)$	0.0485
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100x(D)/(H)$	0.0485
Surf City Borough	(A) General Fund School Levy	856,762
	(D) Total School Levy	856,762
	(B) Estimated Net Taxable Valuation (as of 03/09/19)	1,872,860,504
	(H) Estimated Equalized Valuation (as of 03/09/19)	1,925,753,995
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100x(A)/(B)$	0.0457
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100x(D)/(B)$	0.0457
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100x(A)/(H)$	0.0445
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100x(D)/(H)$	0.0445	

Employee Contract List for District

Name	Category	Measure
Christine Kelly	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$115,000
	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	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	\$1,400
	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	\$15,038
	Contractual Post-Employment Benefit Description of Payout of Sick days	In accordance with State Law
	Contractual Post-Employment Benefit Description of Payout of Vacation days	In accordance with the Contract
	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 2	None Reported

Employee Contract List for District

Name	Category	Measure
Christine Kelly	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
Francis Birney	Job Title	Principal
	Job Title II	Supervisor Special Ed
	Base Annual Salary Amount	\$121,973
	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	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

Employee Contract List for District

Name	Category	Measure
Francis Birney	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	\$33,765
	Contractual Post-Employment Benefit Description of Payout of Sick days	In accordance with State Law
	Contractual Post-Employment Benefit Description of Payout of Vacation days	In accordance with contract
	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 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	
Peter Kopack	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$138,375
	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
Peter Kopack	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	08/22/17
	End Date of Contract	06/30/22
	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	\$5,500
	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	\$36,288
	Contractual Post-Employment Benefit Description of Payout of Sick days	In accordance with State Law
	Contractual Post-Employment Benefit Description of Payout of Vacation days	In accordance with Contract
	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 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
Peter Kopack	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