

**Advertised Enrollments**

| Pupil Enrollment Categories        | 10-15-2018<br>Actual | 10-15-2019<br>Actual | 10-15-2020<br>Estimate |
|------------------------------------|----------------------|----------------------|------------------------|
| On Roll Regular Full-Time          | 60.0                 | 55.0                 | 70.0                   |
| On Roll Special Ed Full-Time       | 6.0                  | 6.0                  | 6.0                    |
| On Roll Subtotal                   | 66.0                 | 61.0                 | 76.0                   |
| Sent to Other Districts Special Ed | 3.0                  | 2.0                  | 1.0                    |
| Received                           |                      | 1.0                  | 15.0                   |

Advertised Revenues

| Budget Category                                    | Description  | Account      | 2018-19 Actual | 2019-20 Revised | 2020-21 Proposed |
|--|--|--------------|----------------|-----------------|------------------|
| General Fund Revenues from Local Sources           | Local Tax Levy                                       | 10-1210      | 1,998,934      | 2,038,913       | 2,038,691        |
|  | Unrestricted Miscellaneous Revenues                  | 10-1XXX      | 52,547         | 8,000           | 8,000            |
|  | Interest Earned On Current Expense Emergency Reserve | 10-1XXX      | 711            | 0               | 0                |
|  | Interest Earned on Maintenance Reserve               | 10-1XXX      | 1,073          | 250             | 250              |
|  | Interest Earned on Capital Reserve Funds             | 10-1XXX      | 5,647          | 750             | 750              |
|  | Total Revenues from Local Sources                    |              | 2,058,912      | 2,047,913       | 2,047,691        |
| General Fund Revenues from State Sources           | School Choice Aid                                    | 10-3116      | 193,515        | 169,835         | 156,371          |
|  | Categorical Transportation Aid                       | 10-3121      | 588            | 588             | 588              |
|  | Categorical Special Education Aid                    | 10-3132      | 39,164         | 42,028          | 45,580           |
|  | Categorical Security Aid                             | 10-3177      | 3,321          | 3,321           | 3,321            |
|  | Total Revenues from State Sources                    |              | 236,588        | 215,772         | 205,860          |
| General Fund Revenues from Other Sources           | Withdrawal from Maintenance Reserve                  | 10-310       | 0              | 0               | 41,000           |
|  | Adjustment for Prior Year Encumbrances               |              | 0              | 11,323          | 0                |
|  | Actual Revenues (Over)/Under Expenditures            |              | -304,200       | 0               | 0                |
| General Fund Revenues                              | Total Operating Budget                               |              | 1,991,300      | 2,275,008       | 2,294,551        |
| Special Revenue Fund Revenues from Federal Sources | Title I  | 20-4411-4416 | 9,635          | 20,197          | 17,167           |
|  | Title II   | 20-4451-4455 | 0              | 10,000          | 10,000           |
|  | Title IV   | 20-4471-4474 | 9,500          | 0               | 0                |
|  | I.D.E.A. Part B (Handicapped)                        | 20-4420-4429 | 17,517         | 16,191          | 13,762           |
|  | Total Revenues from Federal Sources                  |              | 36,652         | 46,388          | 40,929           |
| Special Revenue Fund Revenues                      | Total Grants and Entitlements                        |              | 36,652         | 46,388          | 40,929           |
| All Fund Revenues                                  | Total Revenues/Sources                               |              | 2,027,952      | 2,321,396       | 2,335,480        |
| Revenues Net of Transfers                          | Total Revenues/Sources Net of Transfers              |              | 2,027,952      | 2,321,396       | 2,335,480        |

## Advertised Appropriations

| Budget Category                                      | Description   | Account        | 2018-19<br>Actual | 2019-20<br>Revised | 2020-21<br>Proposed |
|--|---|----------------|-------------------|--------------------|---------------------|
| General Fund Current Expenses for Instruction        | Regular Programs-Instruction  | 11-1XX-100-XXX | 667,411           | 737,764            | 658,829             |
|  | Special Education-Instruction   | 11-2XX-100-XXX | 115,711           | 122,300            | 139,463             |
|  | Basic Skills/Remedial-Instruction                                       | 11-230-100-XXX | 0                 | 500                | 500                 |
|  | School-Sponsored Cocurricular or Extracurricular Activities-Instruction | 11-401-100-XXX | 750               | 8,000              | 750                 |
| General Fund Current Expenses for Support Services   | Undistributed Expenditures-Instruction (Tuition)                        | 11-000-100-XXX | 56,991            | 80,529             | 57,000              |
|  | Undistributed Expenditures-Attendance and Social Work                   | 11-000-211-XXX | 5,000             | 5,300              | 5,800               |
|  | Undistributed Expenditures-Health Services                              | 11-000-213-XXX | 63,918            | 67,283             | 60,460              |
|  | Undistributed Expenditures-Speech, OT, PT and Related Services          | 11-000-216-XXX | 42,798            | 52,800             | 35,720              |
|  | Undistributed Expenditures-Child Study Teams                            | 11-000-219-XXX | 12,252            | 7,500              | 24,000              |
|  | Undistributed Expenditures-Improvement of Instruction Services          | 11-000-221-XXX | 148,559           | 111,200            | 129,900             |
|  | Undistributed Expenditures-Education Media Services/Library             | 11-000-222-XXX | 150               | 1,850              | 1,500               |
|  | Undistributed Expenditures-Instructional Staff Training Services        | 11-000-223-XXX | 1,912             | 19,500             | 7,000               |
|  | Undistributed Expenditures-Support Services-General Administration      | 11-000-230-XXX | 49,474            | 45,035             | 46,675              |
|  | Undistributed Expenditures-Support Services-School Administration       | 11-000-240-XXX | 9,895             | 21,990             | 21,500              |
|  | Undistributed Expenditures-Central Services                             | 11-000-251-XXX | 33,760            | 44,400             | 41,000              |
|  | Undistributed Expenditures-Operation and Maintenance of Plant Services  | 11-000-26X-XXX | 234,898           | 343,940            | 348,450             |
|  | Undistributed Expenditures-Student Transportation Services              | 11-000-270-XXX | 88,944            | 98,081             | 93,515              |
|  | Personal Services-Employee Benefits                                     | 11-XXX-XXX-2XX | 456,806           | 492,460            | 539,013             |
|  | Total Undistributed Expenditures  |                | 1,205,357         | 1,391,868          | 1,411,533           |
| 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   |                | 1,989,229         | 2,260,682          | 2,211,325           |
| Capital Outlay                                       | Equipment   | 12-XXX-XXX-730 | 1,995             | 13,500             | 82,400              |
|  | Facilities Acquisition and Construction Services                        | 12-000-400-XXX | 76                | 76                 | 76                  |
|  | Interest Deposit to Capital Reserve                                     | 10-604         | 0                 | 750                | 750                 |
|  | Total Capital Outlay  |                | 2,071             | 14,326             | 83,226              |
| General Fund Expenses and Transfers                  | General Fund Grand Total  |                | 1,991,300         | 2,275,008          | 2,294,551           |

Advertised Appropriations

| Budget Category                                    | Description                         | Account        | 2018-19 Actual | 2019-20 Revised | 2020-21 Proposed |
|--|-------------------------------------|----------------|----------------|-----------------|------------------|
| Special Revenue Fund Expenses for Federal Projects | Title I                             | 20-XXX-XXX-XXX | 9,635          | 20,197          | 17,167           |
|  | Title II                            | 20-XXX-XXX-XXX | 0              | 10,000          | 10,000           |
|  | Title IV                            | 20-XXX-XXX-XXX | 9,500          | 0               | 0                |
|  | I.D.E.A. Part B (Handicapped)       | 20-XXX-XXX-XXX | 17,517         | 16,191          | 13,762           |
|  | Total Federal Projects              | 20-XXX-XXX-XXX | 36,652         | 46,388          | 40,929           |
| Special Revenue Fund Expenses                      | Total Special Revenue Funds         |                | 36,652         | 46,388          | 40,929           |
| All Fund Expenses                                  | Total Expenditures/Appropriations   |                | 2,027,952      | 2,321,396       | 2,335,480        |
| Expenses Net of Transfers                          | Total Expenditures Net of Transfers |                | 2,027,952      | 2,321,396       | 2,335,480        |

**Advertised Recapitulation of Balances**

| Fund Balance Category                   | Budget Category  | Audited Balance<br>06/30/2018 | Audited Balance<br>06/30/2019 | Estimated Balance<br>06/30/2020 | Estimated Balance<br>06/30/2021 |
|---|--|-------------------------------|-------------------------------|---------------------------------|---------------------------------|
| Restricted for General Operating Budget | Capital Reserve  | 752,960                       | 1,070,607                     | 1,071,357                       | 1,072,107                       |
|   | Adult Education Programs   | 0                             | 0                             | 0                               | 0                               |
|   | Maintenance Reserve  | 143,000                       | 144,073                       | 144,323                         | 103,573                         |
|   | Legal Reserve  | 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 Repayment of Debt        | Repayment of Debt  | 0                             | 0                             | 0                               | 0                               |
| Unrestricted                            | General Operating Budget   | 274,922                       | 249,079                       | 250,000                         | 250,000                         |
|   | Repayment of Debt  | 0                             | 0                             | 0                               | 0                               |

**Advertised Per Pupil Cost Calculations**

| Per Pupil Cost Calculations                      | 2017-18<br>Actual Costs | 2018-19<br>Actual Costs | 2019-20<br>Original Budget | 2019-20<br>Revised Budget | 2020-21<br>Proposed Budget |
|--|-------------------------|-------------------------|----------------------------|---------------------------|----------------------------|
| Total Budgetary Comparative Per Pupil Cost       | \$25,570                | \$27,361                | \$30,903                   | \$34,128                  | \$27,113                   |
| Total Classroom Instruction                      | \$14,428                | \$15,927                | \$17,993                   | \$19,639                  | \$15,258                   |
| Classroom-Salaries and Benefits                  | \$13,953                | \$14,996                | \$17,040                   | \$18,586                  | \$14,418                   |
| Classroom-General Supplies and Textbooks         | \$371                   | \$761                   | \$784                      | \$867                     | \$691                      |
| Classroom-Purchased Services                     | \$104                   | \$170                   | \$169                      | \$186                     | \$149                      |
| Total Support Services                           | \$5,704                 | \$5,467                 | \$5,338                    | \$5,842                   | \$4,889                    |
| Support Services-Salaries and Benefits           | \$5,001                 | \$4,849                 | \$4,592                    | \$5,008                   | \$4,282                    |
| Total Administrative Costs                       | \$2,048                 | \$1,787                 | \$1,851                    | \$2,138                   | \$1,723                    |
| Administration Salaries and Benefits             | \$1,458                 | \$1,412                 | \$916                      | \$1,045                   | \$869                      |
| Total Operations and Maintenance of Plant        | \$3,230                 | \$3,808                 | \$5,337                    | \$6,090                   | \$5,098                    |
| Operations and Maintenance-Salaries and Benefits | \$1,222                 | \$1,119                 | \$1,391                    | \$1,517                   | \$1,560                    |
| Board Contribution to Food Services              | \$0                     | \$0                     | \$0                        | \$0                       | \$0                        |
| Total Extracurricular Costs                      | \$10                    | \$16                    | \$119                      | \$131                     | \$15                       |
| Total Equipment Costs                            | \$0                     | \$30                    | \$201                      | \$221                     | \$1,084                    |
| Legal Costs                                      | \$180                   | \$78                    | \$104                      | \$131                     | \$118                      |
| Employee Benefits as a percentage of salaries*   | 32.74%                  | 40.23%                  | 43.37%                     | 42.37%                    | 49.10%                     |

\*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 2019-20 revised appropriations and the 2020-21 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                       | Southern Regional School District for Business Services                                   | 0                       |
| Food Services                           | Stafford School District for milk   | 0                       |
| Insurance Coverages and Benefits        | School Alliance Insurance Fund for property, liability and workers compensation insurance | 0                       |
|   | NJ School Employees Health Benefits Fund for health insurance                             | 0                       |
| Municipal/Public Works                  | Borough of Beach Haven for Public Services and Snow Removal                               | 0                       |
| Professional Staff Development          | ETTC for Professional Development   | 0                       |
| Purchasing                              | Educational Services Commission of NJ for supplies and equipment                          | 0                       |
|   | Educational Data Services Cooperative for supplies and equipment                          | 0                       |
|   | Hunterdon Educational Services Commission for supplies and equipment                      | 0                       |
| Special Education Services              | Southern Regional School District for Child Study Team Services                           | 0                       |
| Technology Services                     | Southern Regional School District for technology services                                 | 0                       |
| Transportation Services, including Fuel | Monmouth Ocean Educational Services Commission for Special Education Transportation       | 0                       |
|   | Borough of Beach Haven for fuel   | 0                       |
|   | Southern Regional School District for Non Public Transportation                           | 0                       |

**Estimated Tax Rates**

| Municipality | Category   | Amount        |
|--------------|--|---------------|
| Beach Haven  | (A) General Fund School Levy   | 2,038,691     |
|              | (D) Total School Levy  | 2,038,691     |
|              | (B) Estimated Net Taxable Valuation (as of 10/01/19)   | 2,104,496,900 |
|              | (H) Estimated Equalized Valuation (as of 10/01/19)   | 2,306,297,973 |
|              | (C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$           | 0.0969        |
|              | (F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$                    | 0.0969        |
|              | (I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$ | 0.0884        |
|              | (L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$          | 0.0884        |

Employee Contract List for District

| Name                | Category  | Measure        |
|---------------------|---|----------------|
| Christopher Meyrick | Job Title   | Superintendent |
|                     | Job Title II  | None Reported  |
|                     | Base Annual Salary Amount   | \$125,000      |
|                     | 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  | 04/16/19       |
|                     | 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   | 12             |
|                     | 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   | \$2,600        |
|                     | 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                    | None           |
|                     | Contractual Post-Employment Benefit Description of Payout of Vacation days                | None           |
|                     | Contractual Post-Employment Benefit Description of Payout of Personal days                | None           |
|                     | 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       |
|---------------------|--|---------------|
| Christopher Meyrick | 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 |