

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	195.0	190.0	211.0
On Roll Special Ed Full-Time	27.0	33.0	31.0
On Roll Subtotal	222.0	223.0	242.0
In Private School Placements		1.0	0.0
Sent to Other Districts Special Ed	1.0		0.0
Received	22.0	20.0	0.0

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	6,476,535	6,606,067	6,738,188
	Total Tuition	10-1300	105,369	38,000	50,000
	Unrestricted Miscellaneous Revenues	10-1XXX	29,872	17,000	20,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	1,000	1,000
	Interest Earned on Capital Reserve Funds	10-1XXX	4,222	1,000	1,000
	Total Revenues from Local Sources		6,615,998	6,663,067	6,810,188
General Fund Revenues from State Sources	School Choice Aid	10-3116	560,320	542,024	468,276
	Categorical Transportation Aid	10-3121	69,509	69,509	69,509
	Extraordinary Aid	10-3131	36,156	0	0
	Categorical Special Education Aid	10-3132	125,543	131,624	140,776
	Categorical Security Aid	10-3177	31,808	31,808	31,808
	Total Revenues from State Sources		823,336	774,965	710,369
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	107,822	31,934
	Withdrawal from Capital Reserve for Local Share	10-307	0	40,000	0
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	1,500,000	0
	Withdrawal from Maintenance Reserve	10-310	0	100,000	100,000
	Adjustment for Prior Year Encumbrances		0	52,734	0
	Actual Revenues (Over)/Under Expenditures		-645,344	0	0
General Fund Revenues	Total Operating Budget		6,793,990	9,238,588	7,652,491
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	3,167	4,420	0
	Total Revenues from Local Sources	20-1XXX	3,167	4,420	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	56,457	56,753	46,924
	Title II	20-4451-4455	7,035	10,114	6,092
	Title IV	20-4471-4474	9,606	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	74,939	73,232	62,247
	Total Revenues from Federal Sources		148,037	150,099	123,763
Special Revenue Fund Revenues	Total Grants and Entitlements		151,204	154,519	123,763
All Fund Revenues	Total Revenues/Sources		6,945,194	9,393,107	7,776,254
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		6,945,194	9,393,107	7,776,254

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,059,677	2,324,570	2,325,891
	Special Education-Instruction	11-2XX-100-XXX	373,390	434,025	348,080
	Basic Skills/Remedial-Instruction	11-230-100-XXX	126,392	146,139	151,388
	Bilingual Education-Instruction	11-240-100-XXX	247	250	250
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	30,369	80,695	127,071
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	45,909	46,354	47,530
	Undistributed Expenditures-Health Services	11-000-213-XXX	150,917	154,875	158,478
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	195,106	209,441	199,190
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	131,442	137,750	142,399
	Undistributed Expenditures-Guidance	11-000-218-XXX	86,976	90,537	92,585
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	156,891	143,486	148,527
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	132,822	148,003	158,464
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	1,614	5,000	4,500
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,343	10,500	14,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	173,758	204,292	191,466
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	57,060	60,447	55,720
	Undistributed Expenditures-Central Services	11-000-251-XXX	166,217	187,470	176,602
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	757,952	1,046,923	999,175
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	255,255	372,487	380,079
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,320,660	1,596,884	1,597,736
	Undistributed Expenditures-Food Services	11-000-310-930	55,500	57,100	47,100
		Total Undistributed Expenditures		3,722,791	4,552,244
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1,000	1,000
General Fund Current Expenses	Total General Current Expense		6,282,497	7,458,228	7,367,231
Capital Outlay	Equipment	12-XXX-XXX-730	279,688	195,500	200,400
	Facilities Acquisition and Construction Services	12-000-400-XXX	231,805	83,860	83,860
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	1,500,000	0
	Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
		Total Capital Outlay		511,493	1,780,360

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Expenses and Transfers	General Fund Grand Total		6,793,990	9,238,588	7,652,491
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,167	4,420	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	56,457	56,753	46,924
	Title II	20-XXX-XXX-XXX	7,035	10,114	6,092
	Title IV	20-XXX-XXX-XXX	9,606	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	74,939	73,232	62,247
	Total Federal Projects	20-XXX-XXX-XXX	148,037	150,099	123,763
Special Revenue Fund Expenses	Total Special Revenue Funds		151,204	154,519	123,763
All Fund Expenses	Total Expenditures/Appropriations		6,945,194	9,393,107	7,776,254
Expenses Net of Transfers	Total Expenditures Net of Transfers		6,945,194	9,393,107	7,776,254

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	1,816,875	2,603,298	1,064,298	1,065,298
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	465,036	465,036	366,036	267,036
	Legal Reserve	270,007	72,460	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	287,798	317,296	281,934	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$25,475	\$27,262	\$29,085	\$31,408	\$28,343
Total Classroom Instruction	\$14,824	\$15,362	\$16,394	\$17,492	\$15,754
Classroom-Salaries and Benefits	\$13,772	\$14,511	\$14,865	\$15,904	\$14,237
Classroom-General Supplies and Textbooks	\$511	\$244	\$708	\$732	\$718
Classroom-Purchased Services	\$541	\$608	\$820	\$856	\$799
Total Support Services	\$4,558	\$5,243	\$5,169	\$5,531	\$5,244
Support Services-Salaries and Benefits	\$3,941	\$4,378	\$4,293	\$4,593	\$4,375
Total Administrative Costs	\$1,904	\$2,192	\$2,141	\$2,499	\$2,177
Administration Salaries and Benefits	\$1,276	\$1,506	\$1,463	\$1,678	\$1,485
Total Operations and Maintenance of Plant	\$3,690	\$3,979	\$4,848	\$5,316	\$4,682
Operations and Maintenance-Salaries and Benefits	\$1,887	\$2,076	\$2,096	\$2,211	\$1,931
Board Contribution to Food Services	\$238	\$252	\$239	\$256	\$195
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$0	\$1,271	\$818	\$877	\$828
Legal Costs	\$177	\$261	\$209	\$417	\$207
Employee Benefits as a percentage of salaries*	33.81%	34.54%	39.29%	39.04%	40.14%

*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)
Food Services	Shared service 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 member 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	475,079
	(D) Total School Levy	475,079
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	1,047,761,704
	(H) Estimated Equalized Valuation (as of 10/01/19)	1,047,761,704
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100x(A)/(B)$	0.0453
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100x(D)/(B)$	0.0453
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100x(A)/(H)$	0.0453
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100x(D)/(H)$	0.0453
Harvey Cedars Borough	(A) General Fund School Levy	579,132
	(D) Total School Levy	579,132
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	1,277,676,911
	(H) Estimated Equalized Valuation (as of 10/01/19)	1,277,676,911
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100x(A)/(B)$	0.0453
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100x(D)/(B)$	0.0453
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100x(A)/(H)$	0.0453
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100x(D)/(H)$	0.0453
Long Beach Township	(A) General Fund School Levy	4,142,351
	(D) Total School Levy	4,142,351
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	9,127,012,050
	(H) Estimated Equalized Valuation (as of 10/01/19)	9,127,012,050
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100x(A)/(B)$	0.0454
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100x(D)/(B)$	0.0454
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100x(A)/(H)$	0.0454
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100x(D)/(H)$	0.0454
Ship Bottom Borough	(A) General Fund School Levy	684,458
	(D) Total School Levy	684,458
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	1,509,303,029
	(H) Estimated Equalized Valuation (as of 10/01/19)	1,509,303,029
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100x(A)/(B)$	0.0453

Estimated Tax Rates

Municipality	Category	Amount
Ship Bottom Borough	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100x(D)/(B)$	0.0453
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100x(A)/(H)$	0.0453
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100x(D)/(H)$	0.0453
Surf City Borough	(A) General Fund School Levy	857,168
	(D) Total School Levy	857,168
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	1,891,467,175
	(H) Estimated Equalized Valuation (as of 10/01/19)	1,891,467,175
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100x(A)/(B)$	0.0453
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100x(D)/(B)$	0.0453
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100x(A)/(H)$	0.0453
(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100x(D)/(H)$	0.0453	

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	\$4,225
	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	\$23,884
	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

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	07/01/19
	End Date of Contract	06/30/20
	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