

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	86.0	87.0	94.0
On Roll Special Ed Full-Time	3.0	5.0	3.0
On Roll Subtotal	89.0	92.0	97.0
Sent to Other Districts Regular	10.0	12.0	15.0
Sent to Other Districts Special Ed	4.0	2.0	0.0
Received	69.0	69.0	78.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,594,142	2,594,142	2,594,142
	Total Tuition	10-1300	435,610	461,300	523,700
	Unrestricted Miscellaneous Revenues	10-1XXX	1,696	501	100
	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	50
	Total Revenues from Local Sources		3,031,448	3,056,143	3,118,092
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	19,899	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	4,726	2,015	1,619
	Total Revenues from State Sources		50,786	48,075	47,679
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	77,220	110,398
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	180,773	0
	Adjustment for Prior Year Encumbrances		0	4,592	0
	Actual Revenues (Over)/Under Expenditures		-1,777	0	0
General Fund Revenues	Total Operating Budget		3,080,457	3,366,803	3,276,169
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	2,000	0	0
	Total Revenues from Local Sources	20-1XXX	2,000	0	0
Special Revenue Fund Revenues from Federal Sources	I.D.E.A. Part B (Handicapped)	20-4420-4429	20,656	15,735	13,375
	CARES Act Education Stabilization Fund	20-4530	0	3,308	0
	Coronavirus Relief Fund (CRF)	20-4532	0	775	0
	Total Revenues from Federal Sources		20,656	19,818	13,375
Special Revenue Fund Revenues	Total Grants and Entitlements		22,656	19,818	13,375
All Fund Revenues	Total Revenues/Sources		3,103,113	3,386,621	3,289,544
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,103,113	3,386,621	3,289,544

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	873,045	915,645	851,703
	Special Education-Instruction	11-2XX-100-XXX	107,204	109,125	66,563
	Basic Skills/Remedial-Instruction	11-230-100-XXX	126,078	110,321	104,543
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	12,003	15,443	13,515
	School-Sponsored Athletics-Instruction	11-402-100-XXX	10,085	5,000	0
	Community Services Programs/Operations	11-800-330-XXX	19,318	4,356	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	344,993	370,188	463,893
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	25,944	27,086	26,119
	Undistributed Expenditures-Health Services	11-000-213-XXX	100,340	106,669	110,820
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	525	2,000	2,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	63,748	65,052	64,887
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	45,555	58,430	60,219
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	84,641	89,649	85,874
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	55,944	65,052	65,641
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	18,479	24,462	23,718
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	121,287	129,512	124,346
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	38,431	41,183	40,330
	Undistributed Expenditures-Central Services	11-000-251-XXX	57,818	36,315	35,904
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	297,485	308,924	310,888
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	51,708	58,033	51,073
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	364,813	436,898	416,711
	Total Undistributed Expenditures		1,671,711	1,819,453	1,882,423
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	50	50	50
	Interest Earned on Current Expense Emergency Res	10-607	50	50	50
General Fund Current Expenses	Total General Current Expense		2,819,544	2,979,443	2,918,847

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	139,743	0	30,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	118,233	384,034	214,624
	Increase In Capital Reserve	10-604	0	0	110,398
	Interest Deposit to Capital Reserve	10-604	100	100	50
	Total Capital Outlay		258,076	384,134	355,072
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	2,837	3,226	2,250
	Total Summer School	13-422-X00-XXX	2,837	3,226	2,250
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	2,837	3,226	2,250
General Fund Expenses and Transfers	General Fund Grand Total		3,080,457	3,366,803	3,276,169
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,000	0	0
Special Revenue Fund Expenses for Federal Projects	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	20,656	15,735	13,375
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	3,308	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	775	0
	Total Federal Projects	20-XXX-XXX-XXX	20,656	19,818	13,375
Special Revenue Fund Expenses	Total Special Revenue Funds		22,656	19,818	13,375
All Fund Expenses	Total Expenditures/Appropriations		3,103,113	3,386,621	3,289,544
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,103,113	3,386,621	3,289,544

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	265,704	365,804	185,131	295,579
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	100,050	100,100	100,150	100,200
	Legal Reserve	201,513	187,328	110,398	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	193,050	193,100	193,150	193,200
	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	250,290	250,290	250,000	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$24,157	\$27,133	\$27,101	\$27,730	\$24,781
Total Classroom Instruction	\$14,509	\$15,423	\$15,668	\$16,011	\$13,868
Classroom-Salaries and Benefits	\$10,004	\$10,460	\$12,210	\$12,472	\$11,890
Classroom-General Supplies and Textbooks	\$779	\$848	\$739	\$733	\$707
Classroom-Purchased Services	\$3,726	\$4,115	\$2,720	\$2,807	\$1,271
Total Support Services	\$4,258	\$4,892	\$5,170	\$5,245	\$4,960
Support Services-Salaries and Benefits	\$1,329	\$1,610	\$1,596	\$1,630	\$1,545
Total Administrative Costs	\$2,019	\$2,624	\$2,188	\$2,439	\$2,243
Administration Salaries and Benefits	\$387	\$648	\$626	\$640	\$626
Total Operations and Maintenance of Plant	\$3,126	\$3,678	\$3,685	\$3,697	\$3,513
Operations and Maintenance-Salaries and Benefits	\$1,159	\$1,195	\$1,128	\$1,153	\$1,100
Board Contribution to Food Services	\$153	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$58	\$262	\$237	\$238	\$155
Total Equipment Costs	\$424	\$1,565	\$0	\$0	\$309
Legal Costs	\$103	\$164	\$128	\$126	\$129
Employee Benefits as a percentage of salaries*	32.93%	40.83%	41.78%	41.75%	38.80%

*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 2020-21 revised appropriations and the 2021-22 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
Insurance Coverages and Benefits	Member of NJSIG	0
Municipal/Public Works	Interlocal agreement with SH Borough for snow removal and grounds maintenance	0
Professional Staff Development	District has joint staff development workshops with Avalon	0
Purchasing	Contracts with ACES for Electric	0
	Member of several State and National CO-OPs for cost savings	0
Special Education Services	Shared CST manager with Avalon	0
Staffing - Other	Interlocal agreements with Avalon, Woodbine and Cape May for teachers including art, music instruction and spanish	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 01/01/21)	4,930,811,300
	(H) Estimated Equalized Valuation (as of 10/01/20)	5,425,972,574
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.0526
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.0526
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.0478
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.0478

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	\$107,640
	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	07/01/20
	End Date of Contract	06/30/21
	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	\$5,625
	Contractual Post-Employment Benefit Description of Payout of Sick days	\$50 per day
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal 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	07/01/20
	End Date of Contract	06/30/21
	End Date of Contract	06/30/21
	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 with Avalon

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