

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	190.0	179.0	218.0
On Roll Special Ed Full-Time	33.0	36.0	23.0
On Roll Subtotal	223.0	215.0	241.0
In Private School Placements	1.0	1.0	0.0
Sent to Other Districts Special Ed	0.0	0.0	2.0
Received	20.0	21.0	0.0

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	6,606,067	6,738,188	6,872,952
	Total Tuition	10-1300	91,927	50,000	74,000
	Unrestricted Miscellaneous Revenues	10-1XXX	9,964	20,000	14,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	1,000	1,000
	Interest Earned on Capital Reserve Funds	10-1XXX	6,384	1,000	1,000
	Total Revenues from Local Sources		6,714,342	6,810,188	6,962,952
General Fund Revenues from State Sources	School Choice Aid	10-3116	542,024	468,276	495,672
	Categorical Transportation Aid	10-3121	69,509	69,509	69,509
	Categorical Special Education Aid	10-3132	131,624	134,532	143,224
	Categorical Security Aid	10-3177	31,808	31,808	31,808
	Total Revenues from State Sources		774,965	704,125	740,213
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	31,934	0
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	1,000,000	2,700,000
	Withdrawal from Maintenance Reserve	10-310	0	100,000	100,000
	Adjustment for Prior Year Encumbrances		0	160,293	0
	Actual Revenues (Over)/Under Expenditures		-1,137,226	0	0
General Fund Revenues	Total Operating Budget		6,352,081	8,806,540	10,503,165
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	2,302	2,738	0
	Total Revenues from Local Sources	20-1XXX	2,302	2,738	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	55,240	55,512	47,215
	Title II	20-4451-4455	6,358	5,786	4,918
	Title IV	20-4471-4474	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	68,972	74,790	63,572
	CARES Act Education Stabilization Fund	20-4530	0	46,813	0
	Coronavirus Relief Fund (CRF)	20-4532	0	8,684	0
	Other	20-4XXX	4,575	0	0
	Total Revenues from Federal Sources		145,145	201,585	124,205
Special Revenue Fund Revenues	Total Grants and Entitlements		147,447	204,323	124,205

**Advertised Revenues**

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
All Fund Revenues	Total Revenues/Sources		6,499,528	9,010,863	10,627,370
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		6,499,528	9,010,863	10,627,370

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	2,016,050	2,396,881	2,397,828
	Special Education-Instruction	11-2XX-100-XXX	329,358	354,505	350,560
	Basic Skills/Remedial-Instruction	11-230-100-XXX	133,172	154,268	148,652
	Bilingual Education-Instruction	11-240-100-XXX	127	250	250
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	53,205	127,071	169,540
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	45,909	55,869	50,903
	Undistributed Expenditures-Health Services	11-000-213-XXX	150,890	177,288	178,288
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	166,477	198,362	192,202
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	129,474	133,082	114,859
	Undistributed Expenditures-Guidance	11-000-218-XXX	87,029	99,544	95,194
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	127,840	157,763	149,563
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	125,050	163,694	144,514
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	760	4,500	4,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	7,400	14,000	11,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	194,362	213,220	188,861
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	54,252	62,067	56,244
	Undistributed Expenditures-Central Services	11-000-251-XXX	167,353	198,633	198,336
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	707,101	1,023,372	1,224,491
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	258,836	385,152	436,829
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,355,552	1,556,434	1,428,091
	Undistributed Expenditures-Food Services	11-000-310-930	47,451	47,100	47,100
		Total Undistributed Expenditures		3,678,941	4,617,151
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		6,157,648	7,524,055	7,588,305
Capital Outlay	Equipment	12-XXX-XXX-730	174,398	191,400	130,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	20,035	1,090,085	2,783,860
	Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
		Total Capital Outlay		194,433	1,282,485
General Fund Expenses and Transfers	General Fund Grand Total		6,352,081	8,806,540	10,503,165

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,302	2,738	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	55,240	55,512	47,215
	Title II	20-XXX-XXX-XXX	6,358	5,786	4,918
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	68,972	74,790	63,572
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	46,813	0
	Other	20-XXX-XXX-XXX	4,575	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	8,684	0
	Total Federal Projects	20-XXX-XXX-XXX	145,145	201,585	124,205
Special Revenue Fund Expenses	Total Special Revenue Funds		147,447	204,323	124,205
All Fund Expenses	Total Expenditures/Appropriations		6,499,528	9,010,863	10,627,370
Expenses Net of Transfers	Total Expenditures Net of Transfers		6,499,528	9,010,863	10,627,370

**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	2,603,298	3,740,787	2,741,787	42,787
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	465,036	465,036	366,036	267,036
	Legal Reserve	72,460	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	317,296	281,934	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	\$27,262	\$26,730	\$28,343	\$32,609	\$28,967
Total Classroom Instruction	\$15,362	\$17,533	\$15,754	\$17,929	\$15,667
Classroom-Salaries and Benefits	\$14,511	\$16,627	\$14,237	\$16,158	\$14,031
Classroom-General Supplies and Textbooks	\$244	\$301	\$718	\$862	\$855
Classroom-Purchased Services	\$608	\$605	\$799	\$908	\$780
Total Support Services	\$5,243	\$3,845	\$5,244	\$6,060	\$5,010
Support Services-Salaries and Benefits	\$4,378	\$3,265	\$4,375	\$5,087	\$4,263
Total Administrative Costs	\$2,192	\$1,902	\$2,177	\$2,709	\$2,242
Administration Salaries and Benefits	\$1,506	\$1,122	\$1,485	\$1,848	\$1,546
Total Operations and Maintenance of Plant	\$3,979	\$3,233	\$4,682	\$5,375	\$5,581
Operations and Maintenance-Salaries and Benefits	\$2,076	\$1,383	\$1,931	\$2,254	\$1,927
Board Contribution to Food Services	\$252	\$217	\$195	\$219	\$195
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$1,271	\$797	\$828	\$890	\$539
Legal Costs	\$261	\$430	\$207	\$300	\$207
Employee Benefits as a percentage of salaries*	34.54%	36.93%	40.14%	37.57%	35.09%

\*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)
Food Services	Shared service with Stafford School District for Food Service Management	0
Municipal/Public Works	Shared Service with Surf City Public Works for Trash Removal	0
Others	CO-OP member of ESCNJ, Hunterton, Ed Data, ACES, Erate	0
Technology Services	Shared Service with Southern Regional for IT Services	0
	Shared Service with Stafford School District 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	461,890
	(D) Total School Levy	461,890
	(B) Estimated Net Taxable Valuation (as of 03/11/21)	1,064,327,351
	(H) Estimated Equalized Valuation (as of 03/11/21)	1,064,327,351
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.0434
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.0434
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.0434
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.0434
Harvey Cedars Borough	(A) General Fund School Levy	567,717
	(D) Total School Levy	567,717
	(B) Estimated Net Taxable Valuation (as of 03/11/21)	1,306,505,956
	(H) Estimated Equalized Valuation (as of 03/11/21)	1,306,505,956
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.0435
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.0435
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.0435
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.0435
Long Beach Township	(A) General Fund School Levy	4,303,662
	(D) Total School Levy	4,303,662
	(B) Estimated Net Taxable Valuation (as of 03/11/21)	9,899,895,440
	(H) Estimated Equalized Valuation (as of 03/11/21)	9,898,065,119
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.0435
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.0435
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.0435
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.0435
Ship Bottom Borough	(A) General Fund School Levy	678,289
	(D) Total School Levy	678,289
	(B) Estimated Net Taxable Valuation (as of 03/11/21)	1,560,730,816
	(H) Estimated Equalized Valuation (as of 03/11/21)	1,560,730,816
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.0435

**Estimated Tax Rates**

Municipality	Category	Amount
Ship Bottom Borough	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100x(D)/(B)$	0.0435
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100x(A)/(H)$	0.0435
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100x(D)/(H)$	0.0435
Surf City Borough	(A) General Fund School Levy	861,394
	(D) Total School Levy	861,394
	(B) Estimated Net Taxable Valuation (as of 03/11/21)	1,982,126,544
	(H) Estimated Equalized Valuation (as of 03/11/21)	1,982,126,544
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100x(A)/(B)$	0.0435
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100x(D)/(B)$	0.0435
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100x(A)/(H)$	0.0435
(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100x(D)/(H)$	0.0435	

Employee Contract List for District

Name	Category	Measure
Christine Kelly	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$121,280
	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	07/01/20
	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	\$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	\$33,658
	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
Frank Birney	Job Title	Principal
	Job Title II	Supervisor Special Ed
	Base Annual Salary Amount	\$129,151
	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	07/01/20
	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	

Employee Contract List for District

Name	Category	Measure
Frank 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)	\$2,739
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$34,869
	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)	\$2,739
	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