

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	78.0	87.0	89.0
On Roll Subtotal	78.0	87.0	89.0
Sent to Other Districts Regular	15.0	16.0	22.0
Sent to Other Districts Special Ed	6.0	5.0	1.0
Received	64.0	76.0	77.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	2,594,142	2,646,025	2,698,945
	Total Tax Levy	10-121x	2,594,142	2,646,025	2,698,945
	Total Tuition	10-1300	525,245	557,250	581,000
	Unrestricted Miscellaneous Revenues	10-1XXX	9,359	12,948	0
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	25	0	0
	Interest Earned on Maintenance Reserve	10-1XXX	25	25	25
	Interest Earned on Capital Reserve Funds	10-1XXX	100	125	125
	Other Restricted Miscellaneous Revenues	10-1XXX	1,408	0	0
	Total Revenues from Local Sources		3,130,304	3,216,373	3,280,095
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	19,899	19,899	15,876
	Categorical Special Education Aid	10-3132	28,062	27,770	34,255
	Categorical Security Aid	10-3177	2,797	2,797	3,363
	Adjustment Aid	10-3178	1,194	0	0
	Total Revenues from State Sources		51,952	50,466	53,494
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	48,261	96,404
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	30,000	0
	Adjustment for Prior Year Encumbrances		0	87,413	0
	Actual Revenues (Over)/Under Expenditures		-353,956	0	0
General Fund Revenues	Total Operating Budget		2,828,300	3,432,513	3,429,993
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	3,831	0	0
	Scholarship Fund Revenue	20-1770	1	0	0
	Other Revenue from Local Sources	20-1XXX	750	0	0
	Total Revenues from Local Sources	20-1XXX	4,582	0	0
Special Revenue Fund Revenues from Federal Sources	ARP-IDEA Preschool	20-4409	0	2,305	0
	IDEA Part B (Handicapped)	20-4420-4429	19,237	15,243	11,500
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	50,000	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	3,500	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	11,656	0	0
	ARP-ESSER	20-4540	6,499	0	0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	CRRSA Act-Learning Acceleration Grant	20-4535	1,600	0	0
	CRRSA Act-Mental Health Grant	20-4536	30,153	0	0
	Total Revenues from Federal Sources		122,645	17,548	11,500
Special Revenue Fund Revenues	Total Grants and Entitlements		127,678	17,548	11,500
All Fund Revenues	Total Revenues/Sources		2,955,978	3,450,061	3,441,493
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		2,955,978	3,450,061	3,441,493

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	714,849	823,204	893,320
	Special Education-Instruction	11-2XX-100-XXX	73,523	78,624	82,061
	Basic Skills/Remedial-Instruction	11-230-100-XXX	107,147	76,023	79,855
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	17,191	17,215	20,913
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	523,019	505,283	495,341
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	29,307	30,189	30,965
	Undistributed Expenditures-Health Services	11-000-213-XXX	122,731	130,543	132,200
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	4,931	2,000	2,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	30,293	29,769	41,113
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	70,504	108,042	120,042
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	101,336	106,770	103,212
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	31,494	49,644	50,357
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	39,353	27,685	31,384
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	130,779	141,374	134,084
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	36,376	49,576	42,390
	Undistributed Expenditures-Central Services	11-000-251-XXX	30,417	43,483	40,029
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	301,634	335,193	394,450
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	63,704	66,007	70,326
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	384,947	499,333	549,258
	Total Undistributed Expenditures		1,900,825	2,124,891	2,237,151
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	25	25	25
	Increase In Maintenance Reserve	10-606	0	18,097	50,000
	Interest Earned on Current Expense Emergency Res	10-607	25	0	0
General Fund Current Expenses	Total General Current Expense		2,813,585	3,138,079	3,363,325
Capital Outlay	Equipment	12-XXX-XXX-730	5,821	51,250	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	4,034	239,034	23,664
	Increase In Capital Reserve	10-604	0	0	39,629
	Interest Deposit to Capital Reserve	10-604	100	125	125
	Total Capital Outlay		9,955	290,409	63,418

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	3,227	4,025	3,250
	Summer School-Support Services	13-422-200-XXX	1,533	0	0
	Total Summer School	13-422-X00-XXX	4,760	4,025	3,250
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	4,760	4,025	3,250
General Fund Expenses and Transfers	General Fund Grand Total		2,828,300	3,432,513	3,429,993
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	750	0	0
Special Revenue Fund Expenses for Federal Projects	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	19,237	15,243	11,500
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	0	2,305	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	1,600	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	30,153	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	6,499	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	50,000	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	3,500	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	11,656	0	0
	Total Federal Projects	20-XXX-XXX-XXX	122,645	17,548	11,500
Special Revenue Fund Expenses	Total Special Revenue Funds		127,678	17,548	11,500
All Fund Expenses	Total Expenditures/Appropriations		2,955,978	3,450,061	3,441,493
Expenses Net of Transfers	Total Expenditures Net of Transfers		2,955,978	3,450,061	3,441,493

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	250,100	250,000	250,000	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	498,116	737,342	707,467	747,221
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	250	275	18,397	68,422
	Legal Reserve	114,168	144,665	96,404	0
	Unemployment Fund	32,426	33,834	33,834	33,834
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	13,200	13,225	13,225	13,225
	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 Special Revenue Fund	Student Activity Fund	6,141	5,689	5,689	5,689
	Scholarship Fund	2,111	2,112	2,112	2,112
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$28,478	\$28,553	\$27,492	\$29,295	\$30,872
Total Classroom Instruction	\$16,792	\$14,965	\$14,530	\$15,361	\$16,286
Classroom-Salaries and Benefits	\$13,033	\$12,693	\$11,838	\$12,530	\$13,475
Classroom-General Supplies and Textbooks	\$869	\$622	\$894	\$978	\$778
Classroom-Purchased Services	\$2,890	\$1,651	\$1,798	\$1,853	\$2,033
Total Support Services	\$5,599	\$6,242	\$6,131	\$6,399	\$6,638
Support Services-Salaries and Benefits	\$1,810	\$2,657	\$2,472	\$2,518	\$2,717
Total Administrative Costs	\$2,258	\$2,751	\$2,575	\$2,909	\$2,665
Administration Salaries and Benefits	\$626	\$792	\$682	\$652	\$707
Total Operations and Maintenance of Plant	\$3,555	\$4,281	\$3,986	\$4,340	\$4,940
Operations and Maintenance-Salaries and Benefits	\$1,394	\$1,507	\$1,387	\$1,480	\$1,545
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$230	\$245	\$212	\$220	\$277
Total Equipment Costs	\$3,804	\$75	\$444	\$589	\$0
Legal Costs	\$39	\$107	\$106	\$121	\$107
Employee Benefits as a percentage of salaries*	42.14%	37.82%	46.35%	49.02%	48.96%

\*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 2024-25 revised appropriations and the 2025-26 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	Shares a Supervisor of Curriculum and Instruction with Avalon	0
Insurance Coverages and Benefits	Member of ACCASBO JIF	0
Municipal/Public Works	Interlocal agreement with Stone Harbor Boro for snow removal and grounds maintenance	0
Professional Staff Development	District has joint staff development workshops with Avalon	0
Purchasing	Member of several State and National CO-OP's for cost savings	0
Staffing - Other	Shares several staff members with Avalon such as tech coordinator, school psyhcologist, school couselector, music and art teacher	0
Superintendent and Assistant Sup.	Shared Superintendent with Avalon	0
Transportation Services, including Fuel	Distrcit shares a bus and all operating expenses with Avalon	0



Estimated Tax Rates

Municipality	Category	Amount
Stone Harbor Borough	(A) General Fund School Levy	2,698,945
	(D) Total School Levy	2,698,945
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	5,065,574,600
	(H) Estimated Equalized Valuation (as of 10/01/24)	9,503,892,308
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.0533
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.0533
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.0284
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.0284

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	\$120,673
	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	07/01/24
	End Date of Contract	06/30/25
	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	\$600
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,404
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$6,600
	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	07/01/24
	Beginning Date of Contract	07/01/24
	End Date of Contract	06/30/28
	End Date of Contract	06/30/25
	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