

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	91.0	86.0	92.0
On Roll Special Ed Full-Time	1.0		0.0
On Roll Subtotal	92.0	86.0	92.0
Sent to Other Districts Regular	13.0	15.0	17.0
Sent to Other Districts Special Ed	3.0	4.0	3.0
Received	66.0	65.0	77.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 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	517,190	524,500	554,750
	Unrestricted Miscellaneous Revenues	10-1XXX	3,488	425	0
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	0	25
	Interest Earned on Maintenance Reserve	10-1XXX	0	50	25
	Interest Earned on Capital Reserve Funds	10-1XXX	100	106	100
	Other Restricted Miscellaneous Revenues	10-1XXX	2,055	0	0
	Total Revenues from Local Sources		3,116,975	3,119,223	3,149,042
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	28,062
	Categorical Security Aid	10-3177	2,797	2,797	2,797
	Adjustment Aid	10-3178	1,619	1,194	1,194
	Total Revenues from State Sources		47,679	47,254	51,952
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	86,609	66,007
	Withdrawal from Current Expense Emergency Reserve	10-312	0	180,000	0
	Adjustment for Prior Year Encumbrances		0	33,373	0
	Actual Revenues (Over)/Under Expenditures		-112,067	0	0
General Fund Revenues	Total Operating Budget		3,052,587	3,466,459	3,267,001
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	10,415	0	0
	Total Revenues from Local Sources	20-1XXX	10,415	0	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	20,000	0	0
	Total Revenues from State Sources		20,000	0	0
Special Revenue Fund Revenues from Federal Sources	Arp-Idea Preschool	20-4409	332	2,380	2,023
	I.D.E.A. Part B (Handicapped)	20-4420-4429	18,520	30,527	25,948
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	0	50,000
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	34,501	5,499
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	0
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	45,000	0
	Arp-ESSER	20-4540	0	36,474	0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	CRRSA Act-ESSER II	20-4534	18,073	165	0
	CRRSA Act-Learning Acceleration Grant	20-4535	20,633	4,367	0
	Other	20-4XXX	7,448	0	0
	CRRSA Act-Mental Health Grant	20-4536	20,669	24,330	0
	Total Revenues from Federal Sources		85,675	217,744	83,470
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-2,048	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		114,042	217,744	83,470
All Fund Revenues	Total Revenues/Sources		3,166,629	3,684,203	3,350,471
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,166,629	3,684,203	3,350,471

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	845,955	809,016	821,805
	Special Education-Instruction	11-2XX-100-XXX	64,263	70,502	69,712
	Basic Skills/Remedial-Instruction	11-230-100-XXX	103,043	214,092	106,272
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	8,209	16,621	28,941
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	467,806	466,856	520,666
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	26,662	26,419	28,252
	Undistributed Expenditures-Health Services	11-000-213-XXX	107,812	121,374	119,244
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	0	2,000	2,000
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	1,350	0	0
	Undistributed Expenditures-Guidance	11-000-218-XXX	64,890	65,827	65,959
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	54,229	65,814	67,174
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	83,068	95,647	95,804
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	60,995	45,233	48,857
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	18,175	28,951	31,053
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	109,036	135,735	133,506
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	37,670	45,046	39,831
	Undistributed Expenditures-Central Services	11-000-251-XXX	34,893	36,882	31,593
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	264,525	309,469	316,340
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	47,981	63,888	63,219
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	398,781	427,711	405,583
	Total Undistributed Expenditures		1,777,873	1,936,852	1,969,081
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	50	50	25
	Interest Earned on Current Expense Emergency Res	10-607	50	0	25
General Fund Current Expenses	Total General Current Expense		2,799,443	3,047,133	2,995,861
Capital Outlay	Equipment	12-XXX-XXX-730	24,499	190,875	6,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	228,605	23,664	23,664
	Increase In Capital Reserve	10-604	0	202,431	239,126
	Interest Deposit to Capital Reserve	10-604	0	106	100
		Total Capital Outlay		253,104	417,076

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	40	2,250	2,250
	Total Summer School	13-422-X00-XXX	40	2,250	2,250
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	40	2,250	2,250
General Fund Expenses and Transfers	General Fund Grand Total		3,052,587	3,466,459	3,267,001
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	8,367	0	0
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	20,000	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	20,000	0	0
Special Revenue Fund Expenses for Federal Projects	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	18,520	30,527	25,948
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	332	2,380	2,023
	Other	20-XXX-XXX-XXX	7,448	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	18,073	165	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	20,633	4,367	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	20,669	24,330	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	36,474	0
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	0	50,000
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	34,501	5,499
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	0
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	0
	Total Federal Projects	20-XXX-XXX-XXX	85,675	217,744	83,470
Special Revenue Fund Expenses	Total Special Revenue Funds		114,042	217,744	83,470
All Fund Expenses	Total Expenditures/Appropriations		3,166,629	3,684,203	3,350,471
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,166,629	3,684,203	3,350,471

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	250,290	250,290	250,000	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	185,131	295,479	498,016	737,242
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	100,150	200	250	275
	Legal Reserve	196,717	152,326	66,007	0
	Unemployment Fund	43,191	45,246	45,246	45,246
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	193,150	193,200	13,200	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	5,033	7,081	7,081	7,081
	Scholarship Fund	2,110	2,110	2,110	2,110
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$26,757	\$24,930	\$26,255	\$29,260	\$26,217
Total Classroom Instruction	\$15,841	\$14,432	\$14,847	\$16,479	\$14,146
Classroom-Salaries and Benefits	\$12,098	\$12,419	\$11,594	\$12,719	\$11,928
Classroom-General Supplies and Textbooks	\$1,065	\$678	\$722	\$907	\$746
Classroom-Purchased Services	\$2,677	\$1,335	\$2,531	\$2,854	\$1,473
Total Support Services	\$5,179	\$4,990	\$5,168	\$5,791	\$5,456
Support Services-Salaries and Benefits	\$1,667	\$1,604	\$1,679	\$1,838	\$1,713
Total Administrative Costs	\$2,267	\$2,175	\$2,299	\$2,721	\$2,431
Administration Salaries and Benefits	\$640	\$709	\$709	\$644	\$735
Total Operations and Maintenance of Plant	\$3,269	\$3,207	\$3,694	\$3,998	\$3,783
Operations and Maintenance-Salaries and Benefits	\$1,168	\$1,175	\$1,217	\$1,352	\$1,244
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$154	\$92	\$198	\$218	\$356
Total Equipment Costs	\$0	\$267	\$2,011	\$2,219	\$65
Legal Costs	\$135	\$76	\$132	\$136	\$103
Employee Benefits as a percentage of salaries*	38.36%	37.24%	43.32%	42.02%	38.26%

\*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 2022-23 revised appropriations and the 2023-24 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)
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 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=OP's for cost savings	0
Staffing - Other	Shares many staff positions with Avalon - CST, music, art, School Counselor	0
Superintendent and Assistant Sup.	Shared Superintendent with Avalon	0
	Shared Business Administrator with Avalon	0
Transportation Services, including Fuel	District shares a bus and all operating expenses with Avalon	0



**Estimated Tax Rates**

Municipality	Category	Amount
Stone Harbor Borough	(A) General Fund School Levy	2,594,142
	(D) Total School Levy	2,594,142
	(B) Estimated Net Taxable Valuation (as of 01/01/23)	4,990,851,200
	(H) Estimated Equalized Valuation (as of 10/01/22)	7,469,753,377
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.0520
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.0520
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.0347
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.0347

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	\$113,087
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	09
	Shared District	0170
	Job Title Other District	Super of Curr and Innst
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/22
	End Date of Contract	06/30/23
	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	\$6,375
	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	07/01/21
	Beginning Date of Contract	07/01/22
	End Date of Contract	06/30/24
	End Date of Contract	06/30/23
	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