

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	87.0	91.0	94.0
On Roll Special Ed Full-Time	5.0	1.0	1.0
On Roll Subtotal	92.0	92.0	95.0
Sent to Other Districts Regular	12.0	13.0	16.0
Sent to Other Districts Special Ed	2.0	3.0	2.0
Received	69.0	66.0	77.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 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	420,880	523,700	524,500
	Unrestricted Miscellaneous Revenues	10-1XXX	1,530	101	425
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	50	50	0
	Interest Earned on Maintenance Reserve	10-1XXX	50	50	50
	Interest Earned on Capital Reserve Funds	10-1XXX	100	50	106
	Other Restricted Miscellaneous Revenues	10-1XXX	1,810	0	0
	Total Revenues from Local Sources		3,018,562	3,118,093	3,119,223
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	2,015	1,619	1,194
	Other State Aids	10-3XXX	290	0	0
	Total Revenues from State Sources		48,365	47,679	47,254
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	110,398	86,609
	Withdrawal from Current Expense Emergency Reserve	10-312	0	0	180,000
	Adjustment for Prior Year Encumbrances		0	25,566	0
	Actual Revenues (Over)/Under Expenditures		148,600	0	0
General Fund Revenues	Total Operating Budget		3,215,527	3,301,736	3,433,086
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	6,349	0	0
	Scholarship Fund Revenue	20-1770	1	0	0
	Other Revenue from Local Sources	20-1XXX	2,000	0	0
	Total Revenues from Local Sources	20-1XXX	8,350	0	0
Special Revenue Fund Revenues from Federal Sources	IDEA Part B (Handicapped)	20-4420-4429	18,009	16,223	13,790
	CARES Act Education Stabilization Fund	20-4530	3,308	0	0
	Coronavirus Relief Fund (CRF)	20-4532	775	0	0
	Total Revenues from Federal Sources		22,092	16,223	13,790
Special Revenue Fund Revenues	Total Grants and Entitlements		29,166	16,223	13,790

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
All Fund Revenues	Total Revenues/Sources		3,244,693	3,317,959	3,446,876
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,244,693	3,317,959	3,446,876

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	946,994	852,002	792,979
	Special Education-Instruction	11-2XX-100-XXX	83,949	65,213	70,502
	Basic Skills/Remedial-Instruction	11-230-100-XXX	98,747	104,543	214,092
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	13,388	15,344	16,621
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	370,188	467,885	466,257
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	31,963	31,578	26,419
	Undistributed Expenditures-Health Services	11-000-213-XXX	107,935	110,820	114,068
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	303	2,000	2,000
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	0	1,350	0
	Undistributed Expenditures-Guidance	11-000-218-XXX	64,852	64,886	65,717
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	51,740	60,220	63,782
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	88,814	85,874	93,761
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	58,203	65,148	48,037
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	22,909	23,718	28,951
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	123,184	136,656	123,507
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	33,446	44,322	40,989
	Undistributed Expenditures-Central Services	11-000-251-XXX	32,414	39,458	33,560
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	266,445	290,394	316,029
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	51,777	51,073	53,108
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	395,434	420,345	443,206
		Total Undistributed Expenditures		1,699,607	1,895,727
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	0
General Fund Current Expenses	Total General Current Expense		2,842,785	2,932,929	3,013,635
Capital Outlay	Equipment	12-XXX-XXX-730	0	30,000	191,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	369,309	226,109	23,664
	Increase In Capital Reserve	10-604	0	110,398	202,431
	Interest Deposit to Capital Reserve	10-604	100	50	106
		Total Capital Outlay		369,409	366,557

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	3,333	2,250	2,250
	Total Summer School	13-422-X00-XXX	3,333	2,250	2,250
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	3,333	2,250	2,250
General Fund Expenses and Transfers	General Fund Grand Total		3,215,527	3,301,736	3,433,086
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	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	18,009	16,223	13,790
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	3,308	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	775	0	0
	Total Federal Projects	20-XXX-XXX-XXX	22,092	16,223	13,790
Special Revenue Fund Expenses	Total Special Revenue Funds		29,166	16,223	13,790
All Fund Expenses	Total Expenditures/Appropriations		3,244,693	3,317,959	3,446,876
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,244,693	3,317,959	3,446,876

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	250,290	250,290	250,290	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	365,804	185,131	295,579	498,116
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	100,100	100,150	100,200	100,250
	Legal Reserve	187,328	196,717	86,319	0
	Unemployment Fund	41,381	43,191	43,191	43,191
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	193,100	193,150	193,200	13,200
	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 Special Revenue Fund	Student Activity Fund	3,758	5,033	5,033	5,033
	Scholarship Fund	2,109	2,110	2,110	2,110
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$27,133	\$26,757	\$24,781	\$26,238	\$26,255
Total Classroom Instruction	\$15,423	\$15,841	\$13,868	\$14,600	\$14,847
Classroom-Salaries and Benefits	\$10,460	\$12,098	\$11,890	\$12,526	\$11,594
Classroom-General Supplies and Textbooks	\$848	\$1,065	\$707	\$674	\$722
Classroom-Purchased Services	\$4,115	\$2,677	\$1,271	\$1,400	\$2,531
Total Support Services	\$4,892	\$5,179	\$4,960	\$5,298	\$5,168
Support Services-Salaries and Benefits	\$1,610	\$1,667	\$1,545	\$1,630	\$1,679
Total Administrative Costs	\$2,624	\$2,267	\$2,243	\$2,632	\$2,299
Administration Salaries and Benefits	\$648	\$640	\$626	\$846	\$709
Total Operations and Maintenance of Plant	\$3,678	\$3,269	\$3,513	\$3,480	\$3,694
Operations and Maintenance-Salaries and Benefits	\$1,195	\$1,168	\$1,100	\$1,159	\$1,217
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$262	\$154	\$155	\$183	\$198
Total Equipment Costs	\$1,565	\$0	\$309	\$326	\$2,011
Legal Costs	\$164	\$135	\$129	\$178	\$132
Employee Benefits as a percentage of salaries*	40.83%	38.36%	38.80%	38.68%	43.32%

*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 2021-22 revised appropriations and the 2022-23 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 & Instruction with Avalon	0
Insurance Coverages and Benefits	Member of ACCASBOJIF	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
Staffing - Other	District shares staff as needed with Avalon	0
Superintendent and Assistant Sup.	Shared Superintendent with Avalon	0
Transportation Services, including Fuel	District shares a bus and all operating and maintenance 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 01/01/22)	4,974,125,700
	(H) Estimated Equalized Valuation (as of 10/01/21)	6,086,794,510
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.0522
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.0522
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.0426
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.0426

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	\$109,793
	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	07/01/21
	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	\$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	\$6,000
	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	07/01/21
	End Date of Contract	06/30/24
	End Date of Contract	06/30/22
	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