

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	87.0	98.0	105.0
On Roll Special Ed Full-Time	3.0	1.0	1.0
On Roll Subtotal	90.0	99.0	106.0
Sent to Other Districts Regular	14.0	13.0	18.0
Sent to Other Districts Special Ed	2.0	3.0	1.0
Received	72.0	80.0	86.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,493,408	2,543,276	2,594,142
Total Tuition	10-1300	414,228	453,700	496,400
Unrestricted Miscellaneous Revenues	10-1XXX	928	250	150
Interest Earned On Current Expense Emergency Res	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	100
Subtotal - Revenues From Local Sources		2,908,564	2,997,426	3,090,892
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	19,876	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	5,845	8,728	4,726
PARCC Readiness Aid	10-3181	350	0	0
Per Pupil Growth Aid	10-3182	350	0	0
Professional Learning Community Aid	10-3183	310	0	0
Subtotal - Revenues From State Sources		52,892	54,788	50,786
Budgeted Fund Balance - Operating Budget	10-303	0	0	124,583
Withdrawal From Cap Res-For Local Share	10-307	0	217,702	0
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	47,000	0
Withdrawal From Current Expense Emergency Rsv	10-312	0	57,000	0
Withdrawal From Emergency Rsv For Excess	10-312	0	40,000	0
Transfers From Other Funds	10-5200	1,077	0	0
Actual Revenues (Over)/Under Expenditures		-229,041	0	0
Total Operating Budget		2,733,492	3,413,916	3,266,261

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	1,100	800	0
Total Revenues From Local Sources	20-1XXX	1,100	800	0
Revenues from Federal Sources:				
I.D.E.A. Part B (Handicapped)	20-4420-4429	12,628	14,763	12,500
Total Revenues From Federal Sources		12,628	14,763	12,500
Total Grants And Entitlements		13,728	15,563	12,500
Total Revenues/Sources		2,747,220	3,429,479	3,278,761
Total Revenues/Sources Net of Transfers		2,747,220	3,429,479	3,278,761

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	979,503	974,238	997,580
Special Education - Instruction	11-2XX-100-XXX	100,896	105,776	106,906
Basic Skills/Remedial - Instruction	11-230-100-XXX	117,696	125,213	131,078
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	2,910	6,525	6,850
School-Sponsored Athletics - Instruction	11-402-100-XXX	0	0	10,100
Community Services Programs/Operations	11-800-330-XXX	14,509	20,000	10,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	368,638	333,960	344,993
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	19,183	23,395	23,791
Undist. Expenditures - Health Services	11-000-213-XXX	56,044	103,566	104,437
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	934	2,800	2,800
Undist. Expenditures - Guidance	11-000-218-XXX	25,921	25,043	26,216
Undist. Expenditures - Child Study Teams	11-000-219-XXX	54,131	52,754	55,976
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	84,727	89,550	92,797
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	53,585	62,737	65,677
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	28,401	29,143	30,416
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	106,290	110,445	114,006
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	34,511	38,961	40,508
Undist. Expend. - Central Services	11-000-251-XXX	30,537	47,663	49,799
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	279,945	327,080	335,410
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	47,641	56,084	57,121
Personal Services - Employee Benefits	11-XXX-XXX-2XX	274,612	336,045	426,924
Total Undistributed Expenditures		1,465,100	1,639,226	1,770,871
Interest Earned On Maintenance Reserve	10-606	0	50	50
Interest Earned On Current Expense Emergency Res	10-607	0	50	50

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total General Current Expense		2,680,614	2,871,078	3,033,485
Capital Expenditures:				
Equipment	12-XXX-XXX-730	17,650	84,500	96,300
Facilities Acquisition And Const. Serv.	12-000-400-XXX	33,668	455,664	108,664
Increase In Capital Reserve	10-604	0	0	25,462
Interest Deposit To Capital Reserve	10-604	0	100	100
Total Capital Outlay		51,318	540,264	230,526
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	1,560	2,574	2,250
Total Summer School	13-422-X00-XXX	1,560	2,574	2,250
Total Special Schools	13-XXX-XXX-XXX	1,560	2,574	2,250
General Fund Grand Total		2,733,492	3,413,916	3,266,261
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	1,100	800	0
Federal Projects:				
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	12,628	14,763	12,500
Total Federal Projects	20-XXX-XXX-XXX	12,628	14,763	12,500
Total Special Revenue Funds		13,728	15,563	12,500
Total Expenditures/Appropriations		2,747,220	3,429,479	3,278,761
Total Expenditures Net of Transfers		2,747,220	3,429,479	3,278,761

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Unrestricted	General Operating Budget	245,698	250,000	250,000	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	165,306	530,306	265,704	291,266
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	140,000	140,100	140,150	140,200
Restricted for General Operating Budget	Legal Reserve	223,824	124,583	124,583	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	250,000	250,250	153,300	153,350
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$25,353	\$25,266	\$25,849	\$25,060	\$24,823
Total Classroom Instruction	\$15,471	\$15,694	\$15,309	\$14,769	\$14,730
Classroom-Salaries and Benefits	\$12,305	\$10,317	\$10,419	\$10,059	\$10,140
Classroom-General Supplies and Textbooks	\$973	\$1,415	\$1,017	\$889	\$977
Classroom-Purchased Services	\$2,192	\$3,963	\$3,873	\$3,821	\$3,612
Total Support Services	\$4,216	\$3,908	\$4,393	\$4,274	\$4,219
Support Services-Salaries and Benefits	\$1,448	\$1,353	\$1,383	\$1,337	\$1,405
Total Administrative Costs	\$2,232	\$1,988	\$1,967	\$2,097	\$2,095
Administration Salaries and Benefits	\$364	\$337	\$379	\$414	\$552
Total Operations and Maintenance of Plant	\$3,364	\$3,394	\$3,848	\$3,596	\$3,476
Operations and Maintenance-Salaries and Benefits	\$1,200	\$1,201	\$1,170	\$1,131	\$1,027
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$45	\$42	\$88	\$85	\$167
Total Equipment Costs	\$583	\$197	\$880	\$854	\$908
Legal Costs	\$285	\$203	\$89	\$181	\$94
Employee Benefits as a percentage of salaries*	27.52%	29.11%	35.26%	34.77%	43.49%

\*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 2018-19 revised appropriations and the 2019-20 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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Shared Business Administrator with Avalon	0
Staffing - Other	Shares teaching staff with Avalon School for several positions; and Woodbine School for instrumental music	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
Purchasing	Contract with ACES for Electric, Pittsgrove for natural gas	0
Municipal/Public Works	Interlocal agreement with SH Borough for snow removal and grounds maintenance	0
Curriculum Services	Shared Supervisor of Curriculum and Instruction	0
Professional Staff Development	District has join staff development workshops with Avalon	0



ID=Stone Harbor Borough

Category	Amount
(A) General Fund School Levy	2,594,142
(D) Total School Levy	2,594,142
(B) Estimated Net Taxable Valuation (as of 01/01/19)	4,849,837,400
(H) Estimated Equalized Valuation (as of 10/01/18)	4,761,443,195
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.0535
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.0535
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.0545
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.0545

Name=Renee Murtaugh

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Supervisor of C & I
Base Annual Salary Amount	\$102,349
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	07/01/18
End Date of Contract	06/30/19
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	\$8,483
Contractual Post-Employment Benefit Description of Payout of Sick days	\$42.50 per day
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem rate
Contractual Post-Employment Benefit Description of Payout of Personal days	Days converted to sick
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Renee Murtaugh

Category	Measure
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

Name=Shared Service Agreement

Category	Measure
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
Beginning Date of Contract	07/01/17
Beginning Date of Contract	07/01/18
End Date of Contract	06/30/21
End Date of Contract	06/30/19
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

Name=Shared Service Agreement

Category	Measure
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
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

Name=Shared Service Agreement

Category	Measure
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 Agreement
Additional Comment 2	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported
Additional Comment 3	None Reported