

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	86.0	78.0	90.0
On Roll Subtotal	86.0	78.0	90.0
Sent to Other Districts Regular	15.0	15.0	21.0
Sent to Other Districts Special Ed	4.0	6.0	0.0
Received	65.0	64.0	75.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,594,142	2,594,142	2,646,025
	Total Tuition	10-1300	511,750	554,750	557,250
	Unrestricted Miscellaneous Revenues	10-1XXX	6,348	0	8,606
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	25	0
	Interest Earned on Maintenance Reserve	10-1XXX	0	25	25
	Interest Earned on Capital Reserve Funds	10-1XXX	0	107	125
	Other Restricted Miscellaneous Revenues	10-1XXX	1,941	0	0
	Total Revenues from Local Sources		3,114,181	3,149,049	3,212,031
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	28,062	27,770
	Categorical Security Aid	10-3177	2,797	2,797	2,797
	Adjustment Aid	10-3178	1,194	1,194	0
	Total Revenues from State Sources		47,254	51,952	50,466
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	66,007	48,261
	Adjustment for Prior Year Encumbrances		0	4,388	0
	Actual Revenues (Over)/Under Expenditures		193,714	0	0
General Fund Revenues	Total Operating Budget		3,355,149	3,271,396	3,310,758
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	4,658	0	0
	Scholarship Fund Revenue	20-1770	1	0	0
	Other Revenue from Local Sources	20-1XXX	1,000	0	0
	Total Revenues from Local Sources	20-1XXX	5,659	0	0
Special Revenue Fund Revenues from Federal Sources	ARP-IDEA Preschool	20-4409	0	2,023	1,618
	ARP-IDEA Basic	20-4419	3,891	0	0
	IDEA Part B (Handicapped)	20-4420-4429	19,117	25,948	20,758
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	50,000	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	5,499	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	28,032	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	13,964	0	0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER	20-4540	59,027	0	0
	CRRSA Act-ESSER II	20-4534	164	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	2,767	0	0
	CRRSA Act-Mental Health Grant	20-4536	24,331	0	0
	Total Revenues from Federal Sources		151,293	83,470	22,376
Special Revenue Fund Revenues	Total Grants and Entitlements		157,891	83,470	22,376
All Fund Revenues	Total Revenues/Sources		3,513,040	3,354,866	3,333,134
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,513,040	3,354,866	3,333,134

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	833,022	803,094	818,233
	Special Education-Instruction	11-2XX-100-XXX	65,608	74,712	77,218
	Basic Skills/Remedial-Instruction	11-230-100-XXX	213,125	106,272	74,873
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	17,554	28,941	17,215
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	493,703	527,705	500,581
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	25,345	29,978	26,657
	Undistributed Expenditures-Health Services	11-000-213-XXX	121,136	124,391	127,734
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	0	2,006	2,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	65,923	61,316	38,260
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	59,934	69,208	106,902
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	92,439	95,804	100,057
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	44,474	51,704	49,644
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	26,102	31,133	30,045
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	110,186	146,723	128,640
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	35,079	43,774	45,111
	Undistributed Expenditures-Central Services	11-000-251-XXX	32,926	34,720	38,548
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	270,175	315,215	319,194
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	61,709	64,552	65,714
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	435,766	400,168	473,971
		Total Undistributed Expenditures		1,874,897	1,998,397
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	25	25
	Increase In Maintenance Reserve	10-606	0	0	18,097
	Interest Earned on Current Expense Emergency Res	10-607	0	25	0
General Fund Current Expenses	Total General Current Expense		3,004,206	3,011,466	3,058,719
Capital Outlay	Equipment	12-XXX-XXX-730	327,074	6,000	40,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	23,789	24,035	208,664
	Increase In Capital Reserve	10-604	0	224,665	0
	Interest Deposit to Capital Reserve	10-604	0	107	125
		Total Capital Outlay		350,863	254,807

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	80	3,589	3,250
	Summer School-Support Services	13-422-200-XXX	0	1,534	0
	Total Summer School	13-422-X00-XXX	80	5,123	3,250
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	80	5,123	3,250
General Fund Expenses and Transfers	General Fund Grand Total		3,355,149	3,271,396	3,310,758
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	1,000	0	0
Special Revenue Fund Expenses for Federal Projects	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	19,117	25,948	20,758
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	3,891	0	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	0	2,023	1,618
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	164	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	2,767	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	24,331	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	59,027	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	50,000	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	5,499	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	28,032	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	13,964	0	0
	Total Federal Projects	20-XXX-XXX-XXX	151,293	83,470	22,376
Special Revenue Fund Expenses	Total Special Revenue Funds		157,891	83,470	22,376
All Fund Expenses	Total Expenditures/Appropriations		3,513,040	3,354,866	3,333,134
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,513,040	3,354,866	3,333,134

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	250,290	250,000	250,000	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	295,479	498,116	722,888	723,013
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	200	250	275	18,397
	Legal Reserve	152,326	114,268	48,261	0
	Unemployment Fund	45,246	32,426	32,426	32,426
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	193,200	13,200	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	7,081	6,141	6,141	6,141
	Scholarship Fund	2,110	2,111	2,111	2,111
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$24,930	\$28,478	\$26,217	\$31,015	\$27,492
Total Classroom Instruction	\$14,432	\$16,792	\$14,146	\$16,312	\$14,530
Classroom-Salaries and Benefits	\$12,419	\$13,033	\$11,928	\$13,720	\$11,838
Classroom-General Supplies and Textbooks	\$678	\$869	\$746	\$888	\$894
Classroom-Purchased Services	\$1,335	\$2,890	\$1,473	\$1,704	\$1,798
Total Support Services	\$4,990	\$5,599	\$5,456	\$6,657	\$6,131
Support Services-Salaries and Benefits	\$1,604	\$1,810	\$1,713	\$2,558	\$2,472
Total Administrative Costs	\$2,175	\$2,258	\$2,431	\$3,137	\$2,575
Administration Salaries and Benefits	\$709	\$626	\$735	\$928	\$682
Total Operations and Maintenance of Plant	\$3,207	\$3,555	\$3,783	\$4,432	\$3,986
Operations and Maintenance-Salaries and Benefits	\$1,175	\$1,394	\$1,244	\$1,452	\$1,387
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$92	\$230	\$356	\$418	\$212
Total Equipment Costs	\$267	\$3,804	\$65	\$77	\$444
Legal Costs	\$76	\$39	\$103	\$173	\$106
Employee Benefits as a percentage of salaries*	37.24%	42.14%	38.26%	36.87%	46.35%

\*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 2023-24 revised appropriations and the 2024-25 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 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	Member of several State and National CO-OP's for cost savings	0
Staffing - Other	Shares several staff positions with Avalon - CST, music, art, school Counselor	0
Superintendent and Assistant Sup.	Shared Superintendent 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	2,646,025
	(D) Total School Levy	2,646,025
	(B) Estimated Net Taxable Valuation (as of 01/01/24)	5,066,180,600
	(H) Estimated Equalized Valuation (as of 10/01/23)	8,512,160,211
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.0522
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.0522
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.0311
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.0311

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	\$116,367
	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	07/01/23
	End Date of Contract	06/30/24
	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	\$6,775
	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	07/01/23
	End Date of Contract	06/30/24
	End Date of Contract	06/30/24
	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