

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	87.0	86.0	85.0
On Roll Special Ed Full-Time		2.0	2.0
On Roll Subtotal	87.0	88.0	87.0
Sent to Other Districts Regular	16.0	17.0	16.0
Sent to Other Districts Special Ed	5.0	1.0	2.0
Received	76.0	77.0	75.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	2,646,025	2,698,945	2,841,874
	Total Tax Levy	10-121x	2,646,025	2,698,945	2,841,874
	Total Tuition	10-1300	549,360	581,000	577,250
	Unrestricted Miscellaneous Revenues	10-1XXX	17,370	0	0
	Interest Earned on Maintenance Reserve	10-1XXX	25	25	50
	Interest Earned on Capital Reserve Funds	10-1XXX	125	125	150
	Other Restricted Miscellaneous Revenues	10-1XXX	2,854	0	0
	Total Revenues from Local Sources		3,215,759	3,280,095	3,419,324
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	19,899	15,876	14,780
	Categorical Special Education Aid	10-3132	27,770	34,255	32,581
	Categorical Security Aid	10-3177	2,797	3,363	4,528
	Other State Aids	10-3XXX	467	0	0
	Total Revenues from State Sources		50,933	53,494	51,889
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	96,404	32,075
	Adjustment for Prior Year Encumbrances		0	228,128	0
	Actual Revenues (Over)/Under Expenditures		-115,480	0	0
General Fund Revenues	Total Operating Budget		3,151,212	3,658,121	3,503,288
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	4,881	0	0
	Scholarship Fund Revenue	20-1770	2	0	0
	Other Revenue from Local Sources	20-1XXX	750	0	0
	Total Revenues from Local Sources	20-1XXX	5,633	0	0
Special Revenue Fund Revenues from Federal Sources	IDEA Part B (Handicapped)	20-4420-4429	17,548	12,250	11,500
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	197	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	883	0	0
	Total Revenues from Federal Sources		18,628	12,250	11,500
Special Revenue Fund Revenues	Total Grants and Entitlements		25,231	12,250	11,500
All Fund Revenues	Total Revenues/Sources		3,176,443	3,670,371	3,514,788
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,176,443	3,670,371	3,514,788

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	814,937	905,912	911,678
	Special Education-Instruction	11-2XX-100-XXX	78,337	88,620	85,728
	Basic Skills/Remedial-Instruction	11-230-100-XXX	74,824	72,453	84,622
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	16,133	20,913	19,628
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	481,109	463,961	441,555
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	29,431	30,965	30,565
	Undistributed Expenditures-Health Services	11-000-213-XXX	129,356	132,200	124,975
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	5,375	7,050	7,500
	Undistributed Expenditures-Guidance	11-000-218-XXX	29,419	41,241	43,373
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	95,071	120,042	123,636
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	102,482	103,614	103,351
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	43,529	50,617	48,457
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	21,015	36,092	35,995
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	132,169	147,358	131,013
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	39,078	46,586	47,875
	Undistributed Expenditures-Central Services	11-000-251-XXX	39,193	43,991	46,324
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	336,921	395,022	386,717
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	60,254	70,728	55,312
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	545,433	545,758	618,500
	Total Undistributed Expenditures		2,089,835	2,235,225	2,245,148
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	25	25	50
	Increase In Maintenance Reserve	10-606	0	50,000	0
General Fund Current Expenses	Total General Current Expense		3,074,091	3,373,148	3,346,854
Capital Outlay	Equipment	12-XXX-XXX-730	51,241	3,137	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	22,444	238,832	66,284
	Increase In Capital Reserve	10-604	0	39,629	90,000
	Interest Deposit to Capital Reserve	10-604	125	125	150
	Total Capital Outlay		73,810	281,723	156,434

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	3,311	3,250	0
	Total Summer School	13-422-X00-XXX	3,311	3,250	0
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	3,311	3,250	0
General Fund Expenses and Transfers	General Fund Grand Total		3,151,212	3,658,121	3,503,288
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	17,548	12,250	11,500
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	197	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	883	0	0
	Total Federal Projects	20-XXX-XXX-XXX	18,628	12,250	11,500
Special Revenue Fund Expenses	Total Special Revenue Funds		25,231	12,250	11,500
All Fund Expenses	Total Expenditures/Appropriations		3,176,443	3,670,371	3,514,788
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,176,443	3,670,371	3,514,788

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	250,000	250,467	250,467	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	737,342	707,467	747,221	837,371
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	275	18,397	68,422	68,472
	Legal Reserve	144,665	128,012	31,608	0
	Unemployment Fund	33,834	36,688	36,688	36,688
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	13,225	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	5,689	4,717	4,717	4,717
	Scholarship Fund	2,112	2,114	2,114	2,114
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$28,553	\$28,693	\$30,872	\$31,687	\$32,758
Total Classroom Instruction	\$14,965	\$15,424	\$16,286	\$16,565	\$17,630
Classroom-Salaries and Benefits	\$12,693	\$12,828	\$13,475	\$13,534	\$14,915
Classroom-General Supplies and Textbooks	\$622	\$866	\$778	\$930	\$748
Classroom-Purchased Services	\$1,651	\$1,730	\$2,033	\$2,102	\$1,967
Total Support Services	\$6,242	\$6,035	\$6,638	\$6,831	\$6,978
Support Services-Salaries and Benefits	\$2,657	\$2,513	\$2,717	\$2,746	\$2,946
Total Administrative Costs	\$2,751	\$2,594	\$2,665	\$2,938	\$2,760
Administration Salaries and Benefits	\$792	\$605	\$707	\$715	\$492
Total Operations and Maintenance of Plant	\$4,281	\$4,358	\$4,940	\$5,005	\$5,061
Operations and Maintenance-Salaries and Benefits	\$1,507	\$1,557	\$1,545	\$1,573	\$1,768
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$245	\$212	\$277	\$280	\$273
Total Equipment Costs	\$75	\$581	\$0	\$36	\$0
Legal Costs	\$107	\$111	\$107	\$225	\$132
Employee Benefits as a percentage of salaries*	37.82%	53.24%	48.96%	48.83%	53.42%

*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.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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	District shares a Business administrator with Avalon	0
Curriculum Services	District 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 Borough for snow removal and grounds maintenance	0
Purchasing	Member of several State and National CO OP's for cost savings	0
Staffing - Other	Shares several Staff members with Avalon including art teacher, vocal music, technology coordinator, school psychologist and school counselor	0
Superintendent and Assistant Sup.	District shares a Superintendent with Avalon	0
Transportation Services, including Fuel	Shares ownership and all operating cost for a bus with Avalon	0

Estimated Tax Rates

Municipality	Category	Amount
Stone Harbor Borough	(A) General Fund School Levy	2,841,874
	(D) Total School Levy	2,841,874
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	5,082,550,500
	(H) Estimated Equalized Valuation (as of 10/01/25)	10,120,570,490
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.0559
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.0559
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.0281
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.0281

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	\$124,897
	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	07/01/25
	End Date of Contract	06/30/26
	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)	\$3,080
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$7,225
	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	07/01/25
	End Date of Contract	06/30/28
	End Date of Contract	06/30/26
	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