

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	98.0	86.0	94.0
On Roll Special Ed Full-Time	1.0	3.0	0.0
On Roll Subtotal	99.0	89.0	94.0
Sent to Other Districts Regular	13.0	10.0	14.0
Sent to Other Districts Special Ed	3.0	4.0	0.0
Received	80.0	69.0	78.0

## Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,543,276	2,594,142	2,594,142
	Total Tuition	10-1300	438,640	496,400	461,300
	Unrestricted Miscellaneous Revenues	10-1XXX	837	150	150
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	50	50	50
	Interest Earned on Maintenance Reserve	10-1XXX	50	50	50
	Interest Earned on Capital Reserve Funds	10-1XXX	100	100	100
	Total Revenues from Local Sources			2,982,953	3,090,892
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	6,281	4,726	2,015
	Other State Aids	10-3XXX	290	0	0
	Total Revenues from State Sources			52,631	50,786
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	124,583	77,220
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	180,773
	Adjustment for Prior Year Encumbrances		0	88,630	0
	Actual Revenues (Over)/Under Expenditures		198,133	0	0
General Fund Revenues	Total Operating Budget		3,233,717	3,354,891	3,361,860
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	3,410	0	0
	Total Revenues from Local Sources	20-1XXX	3,410	0	0
Special Revenue Fund Revenues from Federal Sources	I.D.E.A. Part B (Handicapped)	20-4420-4429	17,013	12,500	12,500
	Total Revenues from Federal Sources		17,013	12,500	12,500
Special Revenue Fund Revenues	Total Grants and Entitlements		20,423	12,500	12,500
All Fund Revenues	Total Revenues/Sources		3,254,140	3,367,391	3,374,360
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,254,140	3,367,391	3,374,360

## Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	957,887	947,121	915,137
	Special Education-Instruction	11-2XX-100-XXX	104,760	107,585	109,125
	Basic Skills/Remedial-Instruction	11-230-100-XXX	120,213	130,399	110,321
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	4,299	10,478	10,775
	School-Sponsored Athletics-Instruction	11-402-100-XXX	0	10,100	10,000
	Community Services Programs/Operations	11-800-330-XXX	0	10,000	10,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	333,960	344,993	370,188
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	23,278	26,278	24,607
	Undistributed Expenditures-Health Services	11-000-213-XXX	103,493	104,437	106,410
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,898	2,275	2,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	21,938	64,040	65,300
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	51,515	56,501	57,640
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	80,403	92,797	89,649
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	85,356	63,545	66,674
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	18,441	30,416	29,462
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	106,458	125,292	117,845
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	34,482	44,518	37,473
	Undistributed Expenditures-Central Services	11-000-251-XXX	48,129	59,614	33,044
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	279,107	336,885	315,165
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	56,102	57,121	58,033
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	318,505	416,660	436,898
	Undistributed Expenditures-Food Services	11-000-310-930	15,000	0	0
	Total Undistributed Expenditures			1,578,065	1,825,372
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	50	50
	Increase In Current Expense Emergency Reserve	10-607	50	0	0
	Interest Earned on Current Expense Emergency Res	10-607	50	50	50
General Fund Current Expenses	Total General Current Expense		2,765,324	3,041,155	2,975,846

## Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	41,685	159,754	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	424,034	125,540	383,664
	Increase In Capital Reserve	10-604	0	25,462	0
	Interest Deposit to Capital Reserve	10-604	100	100	100
	Total Capital Outlay		465,819	310,856	383,764
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	2,574	2,880	2,250
	Total Summer School	13-422-X00-XXX	2,574	2,880	2,250
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	2,574	2,880	2,250
General Fund Expenses and Transfers	General Fund Grand Total		3,233,717	3,354,891	3,361,860
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,410	0	0
Special Revenue Fund Expenses for Federal Projects	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	17,013	12,500	12,500
	Total Federal Projects	20-XXX-XXX-XXX	17,013	12,500	12,500
Special Revenue Fund Expenses	Total Special Revenue Funds		20,423	12,500	12,500
All Fund Expenses	Total Expenditures/Appropriations		3,254,140	3,367,391	3,374,360
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,254,140	3,367,391	3,374,360

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	530,306	265,704	291,266	110,593
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	140,100	100,050	100,100	100,150
	Legal Reserve	124,583	201,513	76,930	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	250,250	193,050	193,100	193,150
	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	250,000	250,290	250,290	250,000
	Repayment of Debt	0	0	0	0

## Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$25,266	\$24,157	\$24,823	\$29,651	\$27,101
Total Classroom Instruction	\$15,694	\$14,509	\$14,730	\$16,830	\$15,668
Classroom-Salaries and Benefits	\$10,317	\$10,004	\$10,140	\$11,568	\$12,210
Classroom-General Supplies and Textbooks	\$1,415	\$779	\$977	\$918	\$739
Classroom-Purchased Services	\$3,963	\$3,726	\$3,612	\$4,344	\$2,720
Total Support Services	\$3,908	\$4,258	\$4,219	\$5,456	\$5,170
Support Services-Salaries and Benefits	\$1,353	\$1,329	\$1,405	\$1,675	\$1,596
Total Administrative Costs	\$1,988	\$2,019	\$2,095	\$2,797	\$2,188
Administration Salaries and Benefits	\$337	\$387	\$552	\$723	\$626
Total Operations and Maintenance of Plant	\$3,394	\$3,126	\$3,476	\$4,157	\$3,685
Operations and Maintenance-Salaries and Benefits	\$1,201	\$1,159	\$1,027	\$1,225	\$1,128
Board Contribution to Food Services	\$0	\$153	\$0	\$0	\$0
Total Extracurricular Costs	\$42	\$58	\$167	\$245	\$237
Total Equipment Costs	\$197	\$424	\$908	\$1,795	\$0
Legal Costs	\$203	\$103	\$94	\$223	\$128
Employee Benefits as a percentage of salaries*	29.11%	32.93%	43.49%	43.63%	41.78%

\*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 2019-20 revised appropriations and the 2020-21 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.

**Unusual Revenues and Appropriations**

Line Number	Source	Amount	Explanation
140	Tuition	156,800	Parent paid tuition revenue

## 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 and Instruction	0
Insurance Coverages and Benefits	Member of NJSIG	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	Contract with ACES for Electric, Pittsgrove for natural gas	0
	Utilizes NJ State Contracts when appropriate	0
Special Education Services	Shared CST manager with Avalon	0
Staffing - Other	Interlocal Agreements with Avalon, Woodbine and Cape May for several positions including art, music instrution, spanish	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

**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 01/01/20)	4,887,692,300
	(H) Estimated Equalized Valuation (as of 10/01/19)	5,101,961,676
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.0531
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.0531
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.0508
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.0508

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	\$105,529
	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	07/01/19
	End Date of Contract	06/30/20
	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	\$8,075
	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	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	07/01/17
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/21
	End Date of Contract	06/30/20
	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