

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	73.0	87.0	96.0
On Roll Special Ed Full-Time	2.0	3.0	0.0
On Roll Subtotal	75.0	90.0	96.0
Sent to Other Districts Regular	9.0	14.0	13.0
Sent to Other Districts Special Ed	2.0	2.0	1.0
Received	61.0	72.0	75.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,444,516	2,493,406	2,543,276
Total Tuition	10-1300	431,620	400,400	453,700
Unrestricted Miscellaneous Revenues	10-1XXX	5,889	0	250
Interest Earned On Current Expense Emergency Res	10-1XXX	0	0	50
Interest Earned On Maintenance Reserve	10-1XXX	0	100	50
Interest Earned On Capital Reserve Funds	10-1XXX	0	400	100
Subtotal - Revenues From Local Sources		2,882,025	2,894,306	2,997,426
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	19,876	19,876	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	6,924	5,845	8,728
Parcc Readiness Aid	10-3181	350	350	0
Per Pupil Growth Aid	10-3182	350	350	0
Professional Learning Community Aid	10-3183	310	310	0
Other State Aids	10-3XXX	348	0	0
Subtotal - Revenues From State Sources		54,319	52,892	54,788
Budgeted Fund Balance - Operating Budget	10-303	0	224,346	0
Withdrawal From Cap Res-For Local Share	10-307	0	0	217,702
Withdrawal From Current Expense Emergency Rsv	10-312	0	0	57,000
Adjustment For Prior Year Encumbrances		0	43,301	0
Actual Revenues (Over)/Under Expenditures		-62,166	0	0
Total Operating Budget		2,874,178	3,214,845	3,326,916
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	2,774	0	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Revenues From Local Sources	20-1XXX	2,774	0	0
Revenues from Federal Sources:				
I.D.E.A. Part B (Handicapped)	20-4420-4429	11,925	10,136	9,000
Total Revenues From Federal Sources		11,925	10,136	9,000
Total Grants And Entitlements		14,699	10,136	9,000
Total Revenues/Sources		2,888,877	3,224,981	3,335,916
Total Revenues/Sources Net of Transfers		2,888,877	3,224,981	3,335,916

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	876,477	951,946	977,897
Special Education - Instruction	11-2XX-100-XXX	98,877	102,346	105,776
Basic Skills/Remedial - Instruction	11-230-100-XXX	65,999	122,696	125,213
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	2,875	6,525	6,525
Community Services Programs/Operations	11-800-330-XXX	0	0	20,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	462,911	368,638	333,960
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	19,787	21,122	21,496
Undist. Expenditures - Health Services	11-000-213-XXX	63,854	78,285	103,566
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	1,979	11,190	2,800
Undist. Expenditures - Guidance	11-000-218-XXX	21,125	24,539	25,043
Undist. Expenditures - Child Study Teams	11-000-219-XXX	41,307	41,275	52,054
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	80,821	87,859	90,250
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	55,993	59,249	62,737
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	32,345	32,938	29,143
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	135,695	90,981	100,496
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	32,740	34,318	35,452
Undist. Expend. - Central Services	11-000-251-XXX	31,591	43,258	43,370
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	252,283	339,861	340,123
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	50,864	54,626	56,084
Personal Services - Employee Benefits	11-XXX-XXX-2XX	271,457	308,570	339,554
Total Undistributed Expenditures		1,554,752	1,596,709	1,636,128
Interest Earned On Maintenance Reserve	10-606	0	100	50
Interest Earned On Current Expense Emergency Res	10-607	0	0	50
Total General Current Expense		2,598,980	2,780,322	2,871,639
Capital Expenditures:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Equipment	12-XXX-XXX-730	47,356	21,500	84,500
Facilities Acquisition And Const. Serv.	12-000-400-XXX	227,842	45,610	368,664
Increase In Capital Reserve	10-604	0	365,000	0
Interest Deposit To Capital Reserve	10-604	0	400	100
Total Capital Outlay		275,198	432,510	453,264
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	0	2,013	2,013
Total Summer School	13-422-X00-XXX	0	2,013	2,013
Total Special Schools	13-XXX-XXX-XXX	0	2,013	2,013
General Fund Grand Total		2,874,178	3,214,845	3,326,916
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,774	0	0
Federal Projects:				
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	11,925	10,136	9,000
Total Federal Projects	20-XXX-XXX-XXX	11,925	10,136	9,000
Total Special Revenue Funds		14,699	10,136	9,000
Total Expenditures/Appropriations		2,888,877	3,224,981	3,335,916
Total Expenditures Net of Transfers		2,888,877	3,224,981	3,335,916

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	225,477	245,698	245,176	245,176
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	165,206	165,306	530,706	313,104
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	140,000	140,000	140,100	140,150
Restricted for General Operating Budget	Legal Reserve	223,824	223,824	0	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	250,000	250,000	250,000	193,050
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	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$28,618	\$25,353	\$29,466	\$26,188	\$25,849
Total Classroom Instruction	\$17,005	\$15,471	\$17,931	\$15,718	\$15,309
Classroom-Salaries and Benefits	\$15,189	\$12,305	\$12,243	\$10,672	\$10,419
Classroom-General Supplies and Textbooks	\$589	\$973	\$1,220	\$1,016	\$1,017
Classroom-Purchased Services	\$1,227	\$2,192	\$4,468	\$4,031	\$3,873
Total Support Services	\$4,431	\$4,216	\$4,834	\$4,309	\$4,393
Support Services-Salaries and Benefits	\$1,717	\$1,448	\$1,572	\$1,410	\$1,383
Total Administrative Costs	\$2,685	\$2,232	\$2,001	\$1,967	\$1,967
Administration Salaries and Benefits	\$401	\$364	\$371	\$381	\$379
Total Operations and Maintenance of Plant	\$4,418	\$3,364	\$4,559	\$4,066	\$3,848
Operations and Maintenance-Salaries and Benefits	\$1,438	\$1,200	\$1,292	\$1,170	\$1,170
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$30	\$45	\$103	\$93	\$88
Total Equipment Costs	\$1,243	\$583	\$269	\$239	\$880
Legal Costs	\$491	\$285	\$38	\$50	\$89
Employee Benefits as a percentage of salaries*	30.72%	27.52%	31.69%	32.88%	35.26%

*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 2017-18 revised appropriations and the 2018-19 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

Item	Line Number	Source	Amount	Explanation
1	140	Tuition parents	179,200	parent paid tuition
1	150	Avalon BOE	274,500	Send/Receive agreement

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Shared Service Agreement with Avalon BOE for Business Administration Services	0
Special Education Services	Contracts with Middle Township BOE for CST services	0
Special Education Services	Contracts with CMCSSTD for Itinerant services	0
Staffing - Other	Shares teaching staff with Avalon School; Art, music, PE, health, library, guidance	0
Superintendent and Assistant Sup.	District shares a Superintendent with Avalon BOE	0
Transportation Services, including Fuel	District shares a bus with Avalon; Jointure with CMCSSTD for choice students who attend OCHS	0
Purchasing	Contracts with ACES for Electric, Pittsgrove for natural gas. Member of several consortiums	0
Municipal/Public Works	Interlocal agreement with SH Borough for snow removal and grounds maintenance	0
Curriculum Services	District shares a Supervisor of Curriculum & Instruction with Avalon BOE	0
Professional Staff Development	District hold joint staff development workshops with Avlon	0

ID=Stone Harbor Borough

Category	Amount
(A) General Fund School Levy	2,543,276
(D) Total School Levy	2,543,276
(B) Estimated Net Taxable Valuation (as of 01/01/18)	4,838,376,030
(H) Estimated Equalized Valuation (as of 10/01/17)	4,501,576,401
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.0526
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.0526
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.0565
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.0565

Name=Renee Murtaugh

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Supervisor of C & I
Base Annual Salary Amount	\$99,368
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	07/01/17
End Date of Contract	06/30/18
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	\$0
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	\$6,839
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 x 10 days
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
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Renee Murtaugh

Category	Measure
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 II	None Reported
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.5
Shared with Another District?	Y
Shared County	09
Shared District	0170
Job Title Other District	Superintendent
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	0
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
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	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
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	\$0
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 Personal days	N/A
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 3	None Reported

Name=Shared Service Agreement

Category	Measure
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	Shared Service with Avalon
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Shared Services Agreement

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.5
Shared with Another District?	Y
Shared County	09
Shared District	0170
Job Title Other District	Business Administrator
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	0
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
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	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
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	\$0
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 Personal days	N/A
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 3	None Reported

Name=Shared Services Agreement

Category	Measure
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	Shared Service with Avalon
Additional Comment 2	None Reported
Additional Comment 3	None Reported