

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	67.0	53.0	55.0
On Roll Special Ed Full-Time	3.0	6.0	6.0
On Roll Subtotal	70.0	59.0	61.0
Received	7.0	4.0	4.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,811,354	1,811,354	1,998,934
Unrestricted Miscellaneous Revenues	10-1XXX	21,301	15,931	10,000
Subtotal - Revenues From Local Sources		1,832,655	1,827,285	2,008,934
Revenues from State Sources:				
School Choice Aid	10-3116	139,601	164,983	193,515
Categorical Transportation Aid	10-3121	619	619	619
Categorical Special Education Aid	10-3132	31,541	31,541	39,164
Categorical Security Aid	10-3177	2,548	2,548	3,321
Adjustment Aid	10-3178	25,382	25,382	0
Parcc Readiness Aid	10-3181	600	600	0
Per Pupil Growth Aid	10-3182	600	600	0
Professional Learning Community Aid	10-3183	470	470	0
Subtotal - Revenues From State Sources		201,361	226,743	236,619
Budgeted Fund Balance - Operating Budget	10-303	0	11,916	25,000
Actual Revenues (Over)/Under Expenditures		-20,744	0	0
Total Operating Budget		2,013,272	2,065,944	2,270,553
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	12,973	10,786	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	17,123	13,730	13,745
Total Revenues From Federal Sources		30,096	24,516	13,745
Total Grants And Entitlements		30,096	24,516	13,745
Total Revenues/Sources		2,043,368	2,090,460	2,284,298
Total Revenues/Sources Net of Transfers		2,043,368	2,090,460	2,284,298

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	626,598	659,220	656,467
Special Education - Instruction	11-2XX-100-XXX	78,382	108,048	171,940
Basic Skills/Remedial - Instruction	11-230-100-XXX	11,559	500	500
School-Sponsored Athletics - Instruction	11-402-100-XXX	4,153	5,000	8,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	0	0	80,000
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	35,455	30,000	30,000
Undist. Expenditures - Health Services	11-000-213-XXX	33,248	38,519	63,650
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	22,271	52,730	52,730
Undist. Expenditures - Child Study Teams	11-000-219-XXX	46,804	14,500	14,500
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	161,269	169,929	162,073
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	0	1,000	1,000
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	19,850	19,500	19,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	74,935	62,587	48,588
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	9,900	9,000	9,000
Undist. Expend. - Central Services	11-000-251-XXX	33,419	24,413	30,700
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	309,177	379,400	330,479
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	33,032	66,522	54,522
Personal Services - Employee Benefits	11-XXX-XXX-2XX	424,964	425,000	521,828
Total Undistributed Expenditures		1,204,324	1,293,100	1,418,570
Total General Current Expense		1,925,016	2,065,868	2,255,477
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	0	15,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	88,256	76	76
Total Capital Outlay		88,256	76	15,076
General Fund Grand Total		2,013,272	2,065,944	2,270,553

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	12,973	10,786	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	17,123	13,730	13,745
Total Federal Projects	20-XXX-XXX-XXX	30,096	24,516	13,745
Total Special Revenue Funds		30,096	24,516	13,745
Total Expenditures/Appropriations		2,043,368	2,090,460	2,284,298
Total Expenditures Net of Transfers		2,043,368	2,090,460	2,284,298

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	250,174	250,132	249,958	224,958
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	18,607	512,960	512,960	512,960
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	604,067	143,000	143,000	143,000
Restricted for General Operating Budget	Legal Reserve	11,742	11,742	0	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
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	\$29,427	\$27,709	\$29,150	\$33,887	\$34,770
Total Classroom Instruction	\$14,478	\$14,222	\$14,827	\$17,340	\$18,920
Classroom-Salaries and Benefits	\$13,363	\$13,255	\$13,892	\$16,246	\$17,862
Classroom-General Supplies and Textbooks	\$902	\$709	\$769	\$900	\$870
Classroom-Purchased Services	\$213	\$258	\$166	\$194	\$188
Total Support Services	\$5,376	\$6,133	\$6,186	\$7,234	\$7,684
Support Services-Salaries and Benefits	\$4,738	\$5,202	\$5,475	\$6,403	\$6,881
Total Administrative Costs	\$3,712	\$2,214	\$2,003	\$2,065	\$1,890
Administration Salaries and Benefits	\$3,043	\$1,714	\$1,642	\$1,644	\$1,482
Total Operations and Maintenance of Plant	\$5,713	\$4,933	\$5,826	\$6,813	\$5,859
Operations and Maintenance-Salaries and Benefits	\$1,167	\$1,438	\$1,229	\$1,437	\$1,479
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$64	\$61	\$72	\$85	\$131
Total Equipment Costs	\$0	\$0	\$0	\$0	\$246
Legal Costs	\$356	\$97	\$101	\$119	\$115
Employee Benefits as a percentage of salaries*	30.17%	39.13%	36.30%	36.30%	42.55%

*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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Purchasing	Participate in the ACES Electric Program	0
Purchasing	Participate in Ed Data for supplies and services	0
Purchasing	Participate in NJESC for supplies and services	0
Technology Services	Tech Services with Southern Regional School District	0
Insurance Coverages and Benefits	Participate in the State Health Benefit Program	0

ID=Beach Haven

Category	Amount
(A) General Fund School Levy	1,998,934
(D) Total School Levy	1,998,934
(B) Estimated Net Taxable Valuation (as of 10/01/17)	2,068,369,857
(H) Estimated Equalized Valuation (as of 10/01/17)	2,087,783,288
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.0966
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.0966
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.0957
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.0957

Name=Brian F. Savage

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$37,500
Full-Time Equivalent (FTE)	0.5
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
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	130
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=Brian F. Savage

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=Carl Krushinski

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$117,300
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
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	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	17
Description of Other Contracted Non-Working Days	school calander
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	limited to unsued days at 1/260
Contractual Post-Employment Benefit Description of Payout of Personal days	none
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=Carl Krushinski

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