

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	53.0	60.0	60.0
On Roll Special Ed Full-Time	6.0	6.0	7.0
On Roll Subtotal	59.0	66.0	67.0
Sent to Other Districts Special Ed		3.0	2.0
Received	4.0		0.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,811,354	1,998,934	2,038,913
Unrestricted Miscellaneous Revenues	10-1XXX	6,730	10,000	8,000
Interest Earned On Maintenance Reserve	10-1XXX	0	250	250
Interest Earned On Capital Reserve Funds	10-1XXX	0	750	750
Subtotal - Revenues From Local Sources		1,818,084	2,009,934	2,047,913
Revenues from State Sources:				
School Choice Aid	10-3116	164,983	193,515	169,835
Categorical Transportation Aid	10-3121	619	619	588
Categorical Special Education Aid	10-3132	31,541	39,164	42,028
Categorical Security Aid	10-3177	2,548	3,321	3,321
Adjustment Aid	10-3178	25,382	0	0
PARCC Readiness Aid	10-3181	600	0	0
Per Pupil Growth Aid	10-3182	600	0	0
Professional Learning Community Aid	10-3183	470	0	0
Subtotal - Revenues From State Sources		226,743	236,619	215,772
Budgeted Fund Balance - Operating Budget	10-303	0	25,000	0
Actual Revenues (Over)/Under Expenditures		-253,048	0	0
Total Operating Budget		1,791,779	2,271,553	2,263,685
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	13,251	13,343	11,341
Title II	20-4451-4455	2,264	0	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Title IV	20-4471-4474	10,000	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	17,717	17,517	14,890
Total Revenues From Federal Sources		43,232	40,860	34,731
Total Grants And Entitlements		43,232	40,860	34,731
Total Revenues/Sources		1,835,011	2,312,413	2,298,416
Total Revenues/Sources Net of Transfers		1,835,011	2,312,413	2,298,416

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	669,800	664,391	799,371
Special Education - Instruction	11-2XX-100-XXX	61,286	171,940	60,300
Basic Skills/Remedial - Instruction	11-230-100-XXX	13,034	500	500
School-Sponsored Athletics - Instruction	11-402-100-XXX	648	8,000	8,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	16,928	72,000	80,529
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	5,500	30,000	5,300
Undist. Expenditures - Health Services	11-000-213-XXX	64,223	63,650	67,283
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	54,341	52,730	52,800
Undist. Expenditures - Child Study Teams	11-000-219-XXX	13,230	14,500	7,500
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	155,122	162,073	111,200
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	10,388	19,500	19,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	72,317	53,433	45,035
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	9,055	9,895	20,000
Undist. Expend. - Central Services	11-000-251-XXX	33,000	33,760	40,400
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	198,350	327,979	329,360
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	42,947	97,522	98,081
Personal Services - Employee Benefits	11-XXX-XXX-2XX	371,534	474,029	502,950
Total Undistributed Expenditures		1,046,935	1,412,071	1,380,938
Interest Earned On Maintenance Reserve	10-606	0	250	250
Total General Current Expense		1,791,703	2,257,152	2,249,359
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	13,500	13,500

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Facilities Acquisition And Const. Serv.	12-000-400-XXX	76	151	76
Interest Deposit To Capital Reserve	10-604	0	750	750
Total Capital Outlay		76	14,401	14,326
General Fund Grand Total		1,791,779	2,271,553	2,263,685
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	13,251	13,343	11,341
Title II	20-XXX-XXX-XXX	2,264	0	0
Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	17,717	17,517	14,890
Total Federal Projects	20-XXX-XXX-XXX	43,232	40,860	34,731
Total Special Revenue Funds		43,232	40,860	34,731
Total Expenditures/Appropriations		1,835,011	2,312,413	2,298,416
Total Expenditures Net of Transfers		1,835,011	2,312,413	2,298,416

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Unrestricted	General Operating Budget	250,132	274,922	250,000	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	512,960	752,960	753,710	754,460
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	143,000	143,000	143,250	143,500
Restricted for General Operating Budget	Legal Reserve	11,742	0	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	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$27,709	\$25,570	\$34,770	\$31,627	\$30,903
Total Classroom Instruction	\$14,222	\$14,428	\$18,920	\$17,143	\$17,993
Classroom-Salaries and Benefits	\$13,255	\$13,953	\$17,862	\$16,159	\$17,040
Classroom-General Supplies and Textbooks	\$709	\$371	\$870	\$812	\$784
Classroom-Purchased Services	\$258	\$104	\$188	\$172	\$169
Total Support Services	\$6,133	\$5,704	\$7,684	\$6,907	\$5,338
Support Services-Salaries and Benefits	\$5,202	\$5,001	\$6,881	\$6,164	\$4,592
Total Administrative Costs	\$2,214	\$2,048	\$1,890	\$1,853	\$1,851
Administration Salaries and Benefits	\$1,714	\$1,458	\$1,482	\$1,382	\$916
Total Operations and Maintenance of Plant	\$4,933	\$3,230	\$5,859	\$5,351	\$5,337
Operations and Maintenance-Salaries and Benefits	\$1,438	\$1,222	\$1,479	\$1,381	\$1,391
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$61	\$10	\$131	\$121	\$119
Total Equipment Costs	\$0	\$0	\$246	\$205	\$201
Legal Costs	\$97	\$180	\$115	\$106	\$104
Employee Benefits as a percentage of salaries*	39.13%	32.74%	42.55%	38.17%	43.37%

*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 2018-19 revised appropriations and the 2019-20 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.

ID=Beach Haven

Category	Amount
(A) General Fund School Levy	2,038,913
(D) Total School Levy	2,038,913
(B) Estimated Net Taxable Valuation (as of 10/01/18)	2,080,790,710
(H) Estimated Equalized Valuation (as of 10/01/18)	2,218,069,575
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.0980
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.0980
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.0919
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.0919

Name=Richard Starodub

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$13,656
Full-Time Equivalent (FTE)	0.1
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	11/01/18
End Date of Contract	04/30/19
Contracted Number of Annual Work Days	24
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	No Sick Days Provided
Contractual Post-Employment Benefit Description of Payout of Vacation days	No Vacation Days Provided
Contractual Post-Employment Benefit Description of Payout of Personal days	No Personal Days Provided
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Richard Starodub

Category	Measure
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
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

Name=Steven Terhune

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$37,500
Full-Time Equivalent (FTE)	0.2
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	10/15/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	90
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	No Sick Days Provided
Contractual Post-Employment Benefit Description of Payout of Vacation days	No Vacation Days Provided
Contractual Post-Employment Benefit Description of Payout of Personal days	No Personal Days Provided
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Steven Terhune

Category	Measure
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
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