

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	237.0	249.0	249.0
On Roll Special Ed Full-Time	54.0	55.0	55.0
On Roll Subtotal	291.0	304.0	304.0
In Private School Placements	2.0	4.0	0.0
Sent to Other Districts Regular	36.0	37.0	35.0
Sent to Other Districts Special Ed	22.0	25.0	24.0
Received	4.0	1.0	0.0
In State Facilities	1.0	1.0	1.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,845,921	2,902,839	3,007,025
Unrestricted Miscellaneous Revenues	10-1XXX	141,824	2,000	2,000
Interest Earned On Maintenance Reserve	10-1XXX	2,687	0	1
Interest Earned On Capital Reserve Funds	10-1XXX	0	0	1
Subtotal - Revenues From Local Sources		2,990,432	2,904,839	3,009,027
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	193,173	193,173	193,173
Extraordinary Aid	10-3131	48,403	10,000	10,000
Categorical Special Education Aid	10-3132	170,576	182,606	182,606
Family Crisis Transportation Aid	10-3133	8,700	0	0
Equalization Aid	10-3176	2,420,975	2,420,975	2,543,698
Categorical Security Aid	10-3177	87,320	105,269	105,269
Adjustment Aid	10-3178	778,657	758,309	758,309
PARCC Readiness Aid	10-3181	3,550	0	0
Per Pupil Growth Aid	10-3182	3,550	0	0
Professional Learning Community Aid	10-3183	2,980	0	0
Subtotal - Revenues From State Sources		3,717,884	3,670,332	3,793,055
Revenues from Federal Sources:				
Impact Aid - 8002 Or 8003 General	10-4101	33,705	0	0
Medicaid Reimbursement	10-4200	20,324	16,835	22,226
Subtotal - Revenues From Federal Sources		54,029	16,835	22,226
Budgeted Fund Balance - Operating Budget	10-303	0	537,531	554,625
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	65,000	150,000

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Actual Revenues (Over)/Under Expenditures		-465,495	0	0
Total Operating Budget		6,296,850	7,194,537	7,528,933
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid	20-3218	252,385	256,200	230,206
Total Revenues From State Sources		252,385	256,200	230,206
Revenues from Federal Sources:				
Title I	20-4411-4416	174,740	139,792	140,810
Title II	20-4451-4455	13,657	10,926	10,443
Title IV	20-4471-4474	10,000	0	8,456
I.D.E.A. Part B (Handicapped)	20-4420-4429	116,319	93,055	92,688
Total Revenues From Federal Sources		314,716	243,773	252,397
Total Grants And Entitlements		567,101	499,973	482,603
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	83,094	81,894	80,694
Total Revenues From Local Sources		83,094	81,894	80,694
Total Local Repayment Of Debt		83,094	81,894	80,694
Total Repayment Of Debt		83,094	81,894	80,694
Total Revenues/Sources		6,947,045	7,776,404	8,092,230
Total Revenues/Sources Net of Transfers		6,947,045	7,776,404	8,092,230

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,347,883	1,622,289	1,717,188
Special Education - Instruction	11-2XX-100-XXX	409,281	317,509	312,505
Basic Skills/Remedial - Instruction	11-230-100-XXX	89,706	67,405	71,708
Bilingual Education - Instruction	11-240-100-XXX	55,083	56,574	58,452
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	8,910	13,000	13,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	4,888	8,500	8,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,367,802	1,595,689	1,887,799
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	32,855	34,605	43,311
Undist. Expenditures - Health Services	11-000-213-XXX	137,535	84,881	87,727
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	120,491	93,109	95,540
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	0	22,063	26,637
Undist. Expenditures - Guidance	11-000-218-XXX	22,716	21,525	27,218
Undist. Expenditures - Child Study Teams	11-000-219-XXX	220,501	388,583	305,491
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	232,451	258,778	264,396
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	5,043	4,920	4,920
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	18,382	19,000	19,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	185,961	224,980	235,791
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	19,056	23,622	30,650
Undist. Expend. - Central Services	11-000-251-XXX	180,049	195,303	142,651
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	15,550	12,000	12,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	591,474	546,321	584,218
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	254,023	413,248	435,790
Personal Services - Employee Benefits	11-XXX-XXX-2XX	955,297	1,166,633	1,140,439
Total Undistributed Expenditures		4,359,186	5,105,260	5,343,578

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Interest Earned On Maintenance Reserve	10-606	0	0	1
Total General Current Expense		6,274,937	7,190,537	7,524,932
Capital Expenditures:				
Equipment	12-XXX-XXX-730	18,518	4,000	4,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	3,395	0	0
Interest Deposit To Capital Reserve	10-604	0	0	1
Total Capital Outlay		21,913	4,000	4,001
General Fund Grand Total		6,296,850	7,194,537	7,528,933
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	200,923	202,884	198,238
Support Services	20-218-200-XXX	51,462	53,316	31,968
Total Preschool Education Aid	20-218-XXX-XXX	252,385	256,200	230,206
Total State Projects	20-XXX-XXX-XXX	252,385	256,200	230,206
Federal Projects:				
Title I	20-XXX-XXX-XXX	174,740	139,792	140,810
Title II	20-XXX-XXX-XXX	13,657	10,926	10,443
Title IV	20-XXX-XXX-XXX	10,000	0	8,456
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	116,319	93,055	92,688
Total Federal Projects	20-XXX-XXX-XXX	314,716	243,773	252,397
Total Special Revenue Funds		567,101	499,973	482,603
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	83,094	81,894	80,694
Total Debt Service Funds		83,094	81,894	80,694

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Expenditures/Appropriations		6,947,045	7,776,404	8,092,230
Total Expenditures Net of Transfers		6,947,045	7,776,404	8,092,230

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	328,627	373,257	338,894	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,728,232	2,028,232	2,028,232	2,028,233
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	300,000	300,000	300,000	300,001
Restricted for General Operating Budget	Legal Reserve	803,770	968,899	465,731	0
Restricted for General Operating Budget	Tuition Reserve	215,000	215,000	150,000	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	\$15,723	\$16,725	\$18,316	\$17,888	\$17,867
Total Classroom Instruction	\$8,785	\$9,373	\$10,215	\$9,937	\$10,144
Classroom-Salaries and Benefits	\$7,983	\$8,770	\$9,303	\$9,043	\$9,309
Classroom-General Supplies and Textbooks	\$456	\$299	\$479	\$470	\$411
Classroom-Purchased Services	\$346	\$303	\$433	\$424	\$424
Total Support Services	\$3,056	\$3,373	\$4,021	\$3,947	\$3,675
Support Services-Salaries and Benefits	\$2,427	\$2,706	\$3,328	\$3,268	\$3,115
Total Administrative Costs	\$1,632	\$1,737	\$1,966	\$1,930	\$1,738
Administration Salaries and Benefits	\$1,374	\$1,478	\$1,596	\$1,567	\$1,375
Total Operations and Maintenance of Plant	\$2,173	\$2,147	\$1,984	\$1,946	\$2,130
Operations and Maintenance-Salaries and Benefits	\$543	\$518	\$553	\$543	\$812
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$49	\$60	\$90	\$89	\$87
Total Equipment Costs	\$224	\$63	\$13	\$13	\$13
Legal Costs	\$46	\$46	\$91	\$89	\$89
Employee Benefits as a percentage of salaries*	29.17%	33.55%	37.57%	37.81%	34.49%

*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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	300	Interest Income	2,000	Interest Income
1	100	City of Beverly	3,007,025	Taxes

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Students attend the BCSSSD Programs	0
Transportation Services, including Fuel	BCSSSD Transportation Program	0
Purchasing	State Contract Services	0
Purchasing	MRESC Cooperative	0
Insurance Coverages and Benefits	Participate in the New Jersey State Health Benefits Program	0

ID=Beverly City

Category	Amount
(A) General Fund School Levy	2,954,932
(D) Total School Levy	3,035,626
(B) Estimated Net Taxable Valuation (as of 10/01/18)	119,641,597
(H) Estimated Equalized Valuation (as of 10/01/18)	123,635,005
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	2.4698
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	2.5373
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	2.3900
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	2.4553

Name=Brian F. Savage

Category	Measure
Job Title	Board Secretary
Job Title II	Staff Accountant
Base Annual Salary Amount	\$96,663
Full-Time Equivalent (FTE)	0.6
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	09/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	156
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 payout benefits
Contractual Post-Employment Benefit Description of Payout of Vacation days	no payout benefits
Contractual Post-Employment Benefit Description of Payout of Personal days	no payout benefits
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Brian F. Savage

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=Elizabeth Giacobbe

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$161,744
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	07/01/14
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	15
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	1
Description of Other Contracted Non-Working Days	days are per contract
Total Allowances Amount	\$1,500
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	\$33,663
Contractual Post-Employment Benefit Description of Payout of Sick days	max payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	max payout
Contractual Post-Employment Benefit Description of Payout of Personal days	no post retirement benefits
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Elizabeth Giacobbe

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=Joseph DeLecce

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Instruction and Disciplin
Base Annual Salary Amount	\$83,865
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	07/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	220
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	10
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	1
Description of Other Contracted Non-Working Days	days as per contract
Total Allowances Amount	\$850
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	max payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	no vacation days earned
Contractual Post-Employment Benefit Description of Payout of Personal days	no payout in contract
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Joseph DeLecce

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=Kerri Lawlor

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Curriculum and Instructio
Base Annual Salary Amount	\$103,010
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	07/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	12
Contracted Number of Annual Sick Days	10
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	1
Description of Other Contracted Non-Working Days	days as per contract
Total Allowances Amount	\$800
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	\$25,301
Contractual Post-Employment Benefit Description of Payout of Sick days	max payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	max payout
Contractual Post-Employment Benefit Description of Payout of Personal days	no payout benefit
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Kerri Lawlor

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