

**Advertised Enrollments**

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	134.0	136.0	134.0
On Roll Special Ed Full-Time	7.0	9.0	12.0
On Roll Subtotal	141.0	145.0	146.0
In Private School Placements	2.0	3.0	0.0
Sent to Other Districts Regular	25.0	21.0	24.0
Sent to Other Districts Special Ed	6.0	5.5	5.0
Received	21.0	32.0	12.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	4,513,322	4,603,588	4,666,328
	Total Tuition	10-1300	73,900	68,520	86,064
	Unrestricted Miscellaneous Revenues	10-1XXX	9,951	2,000	2,000
	Total Revenues from Local Sources		4,597,173	4,674,108	4,754,392
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	3,990	13,842	13,842
	Extraordinary Aid	10-3131	47,818	0	0
	Categorical Special Education Aid	10-3132	99,206	103,939	106,738
	Categorical Security Aid	10-3177	2,968	11,412	11,412
	Adjustment Aid	10-3178	1,254	0	0
	PARCC Readiness Aid	10-3181	1,790	0	0
	Per Pupil Growth Aid	10-3182	1,790	0	0
	Professional Learning Community Aid	10-3183	1,820	0	0
	Total Revenues from State Sources		160,636	129,193	131,992
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	499,764	463,865
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	1,256,684
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	77,000	12,840
	Withdrawal from Tuition Reserve for Excess Over Adjustments	10-311	0	0	60,160
	Actual Revenues (Over)/Under Expenditures		-645,994	0	0
General Fund Revenues	Total Operating Budget		4,111,815	5,380,065	6,679,933
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	0	13,603	10,882
	Title II	20-4451-4455	3,143	4,135	3,308
	Title IV	20-4471-4474	10,000	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	40,505	39,995	31,996
	Total Revenues from Federal Sources		53,648	57,733	46,186
Special Revenue Fund Revenues	Total Grants and Entitlements		53,648	57,733	46,186
All Fund Revenues	Total Revenues/Sources		4,165,463	5,437,798	6,726,119
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,165,463	5,437,798	6,726,119

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,245,802	1,294,502	1,319,347	
	Special Education-Instruction	11-2XX-100-XXX	242,475	300,763	282,978	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	63,088	39,957	40,613	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	25,150	56,112	58,037	
	School-Sponsored Athletics-Instruction	11-402-100-XXX	38,895	56,298	60,750	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	748,673	1,017,458	866,224	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	34,169	26,660	24,675	
	Undistributed Expenditures-Health Services	11-000-213-XXX	65,735	62,914	68,445	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	55,953	136,000	155,000	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	48,040	69,332	67,385	
	Undistributed Expenditures-Guidance	11-000-218-XXX	165,841	76,715	71,940	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	38,474	144,657	157,342	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	56,719	79,694	79,337	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	38,790	57,527	68,484	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	13,745	26,000	35,000	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	120,340	122,497	118,279	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	79,535	53,170	51,702	
	Undistributed Expenditures-Central Services	11-000-251-XXX	58,524	77,875	73,666	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	2,997	3,289	3,379	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	410,911	579,601	617,567	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	156,297	181,992	230,749	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	379,944	909,100	964,398	
	Total Undistributed Expenditures			2,474,687	3,624,481	3,653,572
	General Fund Current Expenses	Total General Current Expense		4,090,097	5,372,113	5,415,297
Capital Outlay	Equipment	12-XXX-XXX-730	13,766	0	0	
	Facilities Acquisition and Construction Services	12-000-400-XXX	7,952	7,952	1,264,636	
	Total Capital Outlay		21,718	7,952	1,264,636	
General Fund Expenses and Transfers	General Fund Grand Total		4,111,815	5,380,065	6,679,933	

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	0	13,603	10,882
	Title II	20-XXX-XXX-XXX	3,143	4,135	3,308
	Title IV	20-XXX-XXX-XXX	10,000	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	40,505	39,995	31,996
	Total Federal Projects	20-XXX-XXX-XXX	53,648	57,733	46,186
Special Revenue Fund Expenses	Total Special Revenue Funds		53,648	57,733	46,186
All Fund Expenses	Total Expenditures/Appropriations		4,165,463	5,437,798	6,726,119
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,165,463	5,437,798	6,726,119

Advertised Recapitulation of Balances

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
Restricted for General Operating Budget	Capital Reserve	1,247,356	1,675,975	1,675,975	419,291
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	200,000	200,000	200,000	200,000
	Legal Reserve	736,254	915,811	416,047	0
	Tuition Reserve	160,000	150,000	73,000	0
	Current Expense Emergency Reserve	0	0	0	0
	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	297,818	297,818	250,000
	Repayment of Debt	0	0	0	0

**Advertised Per Pupil Cost Calculations**

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	\$22,027	\$22,318	\$30,013	\$28,723	\$29,427
Total Classroom Instruction	\$13,153	\$12,120	\$15,226	\$14,670	\$15,086
Classroom-Salaries and Benefits	\$12,145	\$11,692	\$14,424	\$13,913	\$14,213
Classroom-General Supplies and Textbooks	\$925	\$311	\$686	\$648	\$747
Classroom-Purchased Services	\$84	\$117	\$116	\$109	\$126
Total Support Services	\$3,823	\$4,616	\$6,939	\$6,342	\$6,679
Support Services-Salaries and Benefits	\$3,059	\$4,044	\$5,569	\$5,047	\$5,148
Total Administrative Costs	\$2,351	\$2,072	\$2,085	\$2,153	\$2,143
Administration Salaries and Benefits	\$1,347	\$1,443	\$1,266	\$1,259	\$1,302
Total Operations and Maintenance of Plant	\$2,574	\$3,060	\$4,603	\$4,456	\$4,702
Operations and Maintenance-Salaries and Benefits	\$948	\$1,152	\$1,719	\$1,715	\$1,687
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$119	\$451	\$822	\$782	\$817
Total Equipment Costs	\$37	\$97	\$0	\$0	\$0
Legal Costs	\$252	\$207	\$219	\$207	\$205
Employee Benefits as a percentage of salaries*	21.07%	16.42%	38.53%	35.28%	39.47%

\*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.

Estimated Tax Rates

Municipality	Category	Amount
Sea Girt Borough	(A) General Fund School Levy	4,666,328
	(D) Total School Levy	4,666,328
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	2,451,198,800
	(H) Estimated Equalized Valuation (as of 10/01/18)	2,553,864,138
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.1904
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.1904
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.1827
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.1827

Employee Contract List for District

Name	Category	Measure
Carly Fanslau	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Student Services
	Base Annual Salary Amount	\$98,534
	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	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$1,015
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$3,500
	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	Can be carried over or "banked" but no payout language
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Unused vacation days are not carried to the next contractual year
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout language in the contract
	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
Carly Fanslau	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
Michael Bardsley	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$71,960
	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	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	156
	Contracted Number of Annual Vacation Days	6
	Contracted Number of Annual Sick Days	6
	Contracted Number of Annual Personal Days	2
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported	

Employee Contract List for District

Name	Category	Measure
Michael Bardsley	Total Allowances Amount	\$4,000
	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	Upon retirement per diem, max \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Unused vacation days are not carried to the next contractual year.
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout language in the contract
	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
	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	
Richard Guibord	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Technology
	Base Annual Salary Amount	\$82,226
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Richard Guibord	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	260
	Contracted Number of Annual Vacation Days	15
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	5
	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	\$300
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$26,874
	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 contractual obligation to pay
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem
	Contractual Post-Employment Benefit Description of Payout of Personal days	No contractual obligation to pay
	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
	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	

Employee Contract List for District

Name	Category	Measure
Richard Guibord	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
Richard Papera	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$146,861
	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	09/01/17
	End Date of Contract	06/30/21
	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	4
	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	\$5,165
	Total Bonuses Amount	\$8,733
	Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$526	
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	upon retirement per diem, max \$15,000	

Employee Contract List for District

Name	Category	Measure
Richard Papera	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon retirement, per diem, max to state law
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout included in contract
	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
	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