

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	1,650.0	1,726.0	1,822.0
On Roll Regular Shared-Time	68.0	61.0	61.0
On Roll Special Ed Full-Time	402.0	424.0	428.0
On Roll Special Ed Shared-Time	39.0	40.0	40.0
On Roll Subtotal	2,159.0	2,251.0	2,351.0
In Private School Placements	19.0	18.0	18.0
Sent to Other Districts Regular	4.0	3.0	0.0
Sent to Other Districts Special Ed	10.0	8.5	2.0
Received	8.0	10.5	0.0
In State Facilities	3.0	1.0	0.0

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	30,830,000	32,075,000	33,975,000
	Total Tuition	10-1300	237,924	250,000	100,000
	Transportation Fees from Other Local Education Authorities	10-1420-1440	305,942	350,000	325,000
	Rents and Royalties	10-1910	47,239	45,000	45,000
	Unrestricted Miscellaneous Revenues	10-1XXX	202,408	200,250	215,231
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	50	50	50
	Interest Earned on Maintenance Reserve	10-1XXX	100	100	50
	Interest Earned on Capital Reserve Funds	10-1XXX	100	100	100
	Total Revenues from Local Sources		31,623,763	32,920,500	34,660,431
General Fund Revenues from State Sources	School Choice Aid	10-3116	1,337,047	1,419,283	1,311,958
	Categorical Transportation Aid	10-3121	1,068,223	1,325,310	1,325,310
	Extraordinary Aid	10-3131	222,746	179,332	150,000
	Categorical Special Education Aid	10-3132	1,160,698	1,160,698	1,280,995
	Categorical Security Aid	10-3177	295,909	295,909	295,909
	Adjustment Aid	10-3178	197,915	55,587	55,587
	PARCC Readiness Aid	10-3181	19,050	0	0
	Per Pupil Growth Aid	10-3182	19,050	0	0
	Professional Learning Community Aid	10-3183	19,860	0	0
	Other State Aids	10-3XXX	99,482	0	0
	Total Revenues from State Sources		4,439,980	4,436,119	4,419,759
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	47,113	45,950	43,654
	Total Revenues from Federal Sources		47,113	45,950	43,654
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	425,000	100,000
	Withdrawal from Maintenance Reserve	10-310	0	100,000	0
	Transfers from Other Funds	10-5200	77,000	0	0
	Other Financing Sources	10-5XXX	725,000	820,000	0
	Adjustment for Prior Year Encumbrances		0	20,875	0
	Actual Revenues (Over)/Under Expenditures		420,527	0	0
General Fund Revenues	Total Operating Budget		37,333,383	38,768,444	39,223,844

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	460,540	488,078	414,866
	Title II	20-4451-4455	78,282	79,597	67,657
	Title IV	20-4471-4474	1,900	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	505,960	518,892	441,058
	Total Revenues from Federal Sources		1,046,682	1,086,567	923,581
Special Revenue Fund Revenues	Total Grants and Entitlements		1,046,682	1,086,567	923,581
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	872,997	724,880	551,305
	Local Tax Levy-Repayment of Community Disaster Loan	40-1210	0	207,000	175,000
	Total Revenues from Local Sources		872,997	931,880	726,305
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		872,997	931,880	726,305
	Actual Revenues (Over)/Under Expenditures		-1	0	0
Debt Service Fund Revenues	Total Repayment of Debt		872,996	931,880	726,305
All Fund Revenues	Total Revenues/Sources		39,253,061	40,786,891	40,873,730
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		39,253,061	40,786,891	40,873,730

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	8,840,678	9,273,299	9,518,689
	Special Education-Instruction	11-2XX-100-XXX	4,263,581	4,097,437	4,339,026
	Basic Skills/Remedial-Instruction	11-230-100-XXX	44,376	65,202	67,158
	Bilingual Education-Instruction	11-240-100-XXX	73,079	74,702	67,090
	Vocational Programs-Local-Instruction	11-3XX-100-XXX	212,930	207,710	213,881
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	211,528	235,800	235,300
	School-Sponsored Athletics-Instruction	11-402-100-XXX	1,128,925	1,130,440	1,222,994
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,712,331	1,824,031	1,587,014
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	187,703	193,595	181,403
	Undistributed Expenditures-Health Services	11-000-213-XXX	297,490	264,294	272,040
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	233,759	287,206	294,188
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	295,566	431,415	411,329
	Undistributed Expenditures-Guidance	11-000-218-XXX	991,871	1,014,436	1,042,865
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	822,738	828,858	827,078
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	549,580	556,039	532,446
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	316,723	340,686	260,340
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	30,010	12,500	11,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	715,401	784,338	730,176
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,123,976	1,160,758	1,228,961
	Undistributed Expenditures-Central Services	11-000-251-XXX	456,113	472,166	488,613
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	266,798	265,266	271,378
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,910,811	3,004,778	3,123,201
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	2,508,633	2,557,811	2,667,490
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	6,784,038	7,604,860	8,107,821
	Total Undistributed Expenditures			20,203,541	21,603,037
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	100	50
	Interest Earned on Current Expense Emergency Res	10-607	0	50	50
General Fund Current Expenses	Total General Current Expense		34,978,638	36,687,777	37,702,081

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	1,099,766	1,108,000	995,795
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,254,979	972,567	525,868
	Interest Deposit to Capital Reserve	10-604	0	100	100
	Total Capital Outlay		2,354,745	2,080,667	1,521,763
General Fund Expenses and Transfers	General Fund Grand Total		37,333,383	38,768,444	39,223,844
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	460,540	488,078	414,866
	Title II	20-XXX-XXX-XXX	78,282	79,597	67,657
	Title IV	20-XXX-XXX-XXX	1,900	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	505,960	518,892	441,058
	Total Federal Projects	20-XXX-XXX-XXX	1,046,682	1,086,567	923,581
Special Revenue Fund Expenses	Total Special Revenue Funds		1,046,682	1,086,567	923,581
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	872,996	931,880	726,305
	Total Debt Service Funds		872,996	931,880	726,305
All Fund Expenses	Total Expenditures/Appropriations		39,253,061	40,786,891	40,873,730
Expenses Net of Transfers	Total Expenditures Net of Transfers		39,253,061	40,786,891	40,873,730

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	447,257	447,357	447,457	447,557
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	491,848	346,948	247,048	247,098
	Legal Reserve	196,356	96,604	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	50,350	50,400	50,450	50,500
	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	1,186,769	1,029,568	701,172	601,172
	Repayment of Debt	0	1	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	\$14,509	\$14,548	\$15,018	\$14,681	\$14,539
Total Classroom Instruction	\$8,197	\$8,254	\$8,504	\$8,292	\$8,271
Classroom-Salaries and Benefits	\$7,998	\$8,007	\$8,255	\$8,047	\$8,012
Classroom-General Supplies and Textbooks	\$164	\$183	\$190	\$186	\$199
Classroom-Purchased Services	\$35	\$63	\$60	\$59	\$60
Total Support Services	\$2,124	\$2,262	\$2,397	\$2,339	\$2,198
Support Services-Salaries and Benefits	\$1,960	\$2,106	\$2,221	\$2,165	\$2,034
Total Administrative Costs	\$1,446	\$1,488	\$1,520	\$1,517	\$1,490
Administration Salaries and Benefits	\$1,111	\$1,165	\$1,196	\$1,166	\$1,177
Total Operations and Maintenance of Plant	\$1,737	\$1,608	\$1,645	\$1,605	\$1,613
Operations and Maintenance-Salaries and Benefits	\$984	\$977	\$960	\$935	\$975
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$837	\$775	\$788	\$768	\$788
Total Equipment Costs	\$457	\$520	\$517	\$504	\$433
Legal Costs	\$52	\$63	\$70	\$68	\$63
Employee Benefits as a percentage of salaries*	30.73%	31.10%	34.36%	34.36%	35.43%

*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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Business Administrator provided to Seaside Heights BOE	20,000
Food Services	Food services for Island Heights BOE and Seaside Heights BOE	0
Municipal/Public Works	Berkeley Township for trash collection	0
	Berkeley Township provides trash disposal and purchase of fuel for buses at municipal yard	0
Others	ACES Consortium for natural gas and electric	20,000
	Berkeley BOE, Barnegat BOE, Lacey BOE, OC Vo-Tech, Island Heights BOE, Seaside Heights BOE, Ocean Gate BOE, Pinelands BOE, Lakewood BOE, Toms River BOE, Manchester BOE, MOESC for various transportation jointures and field trips	0
	ACT and DRLAP Telecommunications Consortium for telephone and internet connections	0
	Berkeley Township - security from police department	0
Recycling	Berkeley Township	0
Special Education Services	CST Director provided to Seaside Heights BOE	0
Superintendent and Assistant Sup.	Superintendent services provided to Seaside Heights BOE	50,000
Transportation Services, including Fuel	Berkeley BOE, Barnegat BOE, Lacey BOE, Oc Vo-Tech, Island Heights, BOE, Seaside Heights BOE, Ocean Gate BOE, Pinelands BOE, Lakewood BOE, Toms River, BOE, Manchester BOE, MOESC for various transportation jointures and field trips	0
	Long Beach Island Schools are provided transportation director/dispatch services including routing, sub calling and driver training	5,000

Estimated Tax Rates

Municipality	Category	Amount
Berkeley Twp	(A) General Fund School Levy	23,638,653
	(D) Total School Levy	24,147,232
	(B) Estimated Net Taxable Valuation (as of 12/31/18)	5,175,652,820
	(H) Estimated Equalized Valuation (as of 10/01/18)	5,585,512,630
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.4567
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.4666
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.4232
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.4323
Island Heights	(A) General Fund School Levy	1,225,425
	(D) Total School Levy	1,245,310
	(B) Estimated Net Taxable Valuation (as of 12/31/18)	369,544,341
	(H) Estimated Equalized Valuation (as of 10/01/18)	355,243,188
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.3316
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.3370
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.3450
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.3506
Ocean Gate	(A) General Fund School Levy	946,197
	(D) Total School Levy	961,551
	(B) Estimated Net Taxable Valuation (as of 12/31/18)	220,163,874
	(H) Estimated Equalized Valuation (as of 10/01/18)	244,292,517
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.4298
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.4367
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.3873
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.3936
Seaside Heights	(A) General Fund School Levy	2,662,980
	(D) Total School Levy	2,756,192
	(B) Estimated Net Taxable Valuation (as of 12/31/18)	641,728,000
	(H) Estimated Equalized Valuation (as of 10/01/18)	665,907,856
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.4150

Estimated Tax Rates

Municipality	Category	Amount
Seaside Heights	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.4295
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.3999
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.4139
Seaside Park	(A) General Fund School Levy	5,501,745
	(D) Total School Levy	5,591,021
	(B) Estimated Net Taxable Valuation (as of 12/31/18)	1,134,411,800
	(H) Estimated Equalized Valuation (as of 10/01/18)	1,161,160,521
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.4850
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.4929
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.4738
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.4815

Employee Contract List for District

Name	Category	Measure
Kevin O'Shea	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$127,531
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	29
	Shared District	4710
	Job Title Other District	Business Administrator
	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	20
	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	\$6,650
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$25,380
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,700
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$32,168
	Contractual Post-Employment Benefit Description of Payout of Sick days	Per State Law
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Only upon separation
	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	

Employee Contract List for District

Name	Category	Measure
Kevin O'Shea	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
Triantafillos Parlapanides	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$165,000
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	29
	Shared District	4710
	Job Title Other District	Superintendent
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/17
	End Date of Contract	06/30/22
	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	0
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
Triantafillos Parlapanides	Total Allowances Amount	\$7,200
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$15,000
	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	\$37,212
	Contractual Post-Employment Benefit Description of Payout of Sick days	Capped per state law
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Only paid upon separation
	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
	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