

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	196.0	176.0	167.0
On Roll Special Ed Full-Time	37.0	38.0	39.0
On Roll Subtotal	233.0	214.0	206.0
In Private School Placements	1.0		0.0
In State Facilities		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	2,748,368	2,900,000	3,025,000
	Total Tuition	10-1300	3,729	5,000	5,000
	Unrestricted Miscellaneous Revenues	10-1XXX	35,641	25,000	38,305
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	25	25	25
	Interest Earned on Maintenance Reserve	10-1XXX	25	25	25
	Interest Earned on Capital Reserve Funds	10-1XXX	100	25	25
	Total Revenues from Local Sources			2,787,888	2,930,075
General Fund Revenues from State Sources	School Choice Aid	10-3116	97,951	86,577	124,647
	Categorical Transportation Aid	10-3121	11,203	11,203	11,203
	Categorical Special Education Aid	10-3132	111,652	184,630	184,630
	Equalization Aid	10-3176	214,549	290,304	290,304
	Categorical Security Aid	10-3177	78,555	92,138	92,138
	Adjustment Aid	10-3178	510,662	384,725	364,843
	PARCC Readiness Aid	10-3181	1,950	0	0
	Per Pupil Growth Aid	10-3182	1,950	0	0
	Professional Learning Community Aid	10-3183	1,960	0	0
	Total Revenues from State Sources			1,030,432	1,049,577
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	480,000	270,000
	Adjustment for Prior Year Encumbrances		0	425	0
	Actual Revenues (Over)/Under Expenditures		636,291	0	0
General Fund Revenues	Total Operating Budget		4,454,611	4,460,077	4,406,145
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	2,020	0	0
	Total Revenues from Local Sources	20-1XXX	2,020	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	73,386	99,328	75,576
	Total Revenues from State Sources		73,386	99,328	75,576

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	182,551	202,875	172,444
	Title II	20-4451-4455	42,935	15,766	13,401
	Title III	20-4491-4494	6,656	10,505	8,929
	I.D.E.A. Part B (Handicapped)	20-4420-4429	96,201	86,261	73,322
	Total Revenues from Federal Sources		328,343	315,407	268,096
Special Revenue Fund Revenues	Total Grants and Entitlements		403,749	414,735	343,672
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	200,000	0	20,000
Debt Service Fund Revenues from Local Sources	Local Tax Levy-Repayment of Community Disaster Loan	40-1210	0	45,000	0
	Total Revenues from Local Sources		0	45,000	0
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		200,000	45,000	20,000
Debt Service Fund Revenues	Total Repayment of Debt		200,000	45,000	20,000
All Fund Revenues	Total Revenues/Sources		5,058,360	4,919,812	4,769,817
Revenues Net of Transfers	Deduct Transfer: Transfer from General Fund Surplus to Debt Service-Repay Community Disaster Loan	11-000-520-937	200,000	0	20,000
	Total Revenues/Sources Net of Transfers		4,858,360	4,919,812	4,749,817

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	995,846	1,118,548	1,124,978
	Special Education-Instruction	11-2XX-100-XXX	512,070	531,530	552,772
	Bilingual Education-Instruction	11-240-100-XXX	61,022	64,055	65,104
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	2,629	3,000	3,000
	Summer School	11-422-XXX-XXX	22,173	25,000	25,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	17,227	125,000	104,872
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	43,516	49,927	71,144
	Undistributed Expenditures-Health Services	11-000-213-XXX	86,668	83,979	87,078
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	68,763	97,999	99,835
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	61,455	57,610	59,626
	Undistributed Expenditures-Guidance	11-000-218-XXX	54,430	56,981	58,768
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	194,510	170,150	175,032
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	33,400	35,000	32,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	90,391	102,134	71,498
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,970	2,000	2,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	93,868	91,000	93,600
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	105,865	142,417	123,714
	Undistributed Expenditures-Central Services	11-000-251-XXX	53,594	67,490	69,978
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	7,587	14,000	14,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	279,681	272,826	312,804
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	103,127	94,740	96,298
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,065,862	1,242,792	1,136,145
	Undistributed Expenditures-Food Services	11-000-310-930	9,000	0	0
	Transfer from General Fund Surplus to Debt Service-Repay Community Disaster Loan	11-000-520-937	200,000	0	20,000
		Total Undistributed Expenditures		2,570,914	2,706,045
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	25	25
	Interest Earned on Current Expense Emergency Res	10-607	0	25	25
General Fund Current Expenses	Total General Current Expense		4,164,654	4,448,228	4,399,296

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	24,120	5,000	5,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	265,837	6,824	1,824
	Interest Deposit to Capital Reserve	10-604	0	25	25
	Total Capital Outlay		289,957	11,849	6,849
General Fund Expenses and Transfers	General Fund Grand Total		4,454,611	4,460,077	4,406,145
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,020	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	73,386	88,224	75,576
	Support Services	20-218-200-XXX	0	11,104	0
	Total Preschool Education Aid	20-218-XXX-XXX	73,386	99,328	75,576
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	73,386	99,328	75,576
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	182,551	202,875	172,444
	Title II	20-XXX-XXX-XXX	42,935	15,766	13,401
	Title III	20-XXX-XXX-XXX	6,656	10,505	8,929
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	96,201	86,261	73,322
	Total Federal Projects	20-XXX-XXX-XXX	328,343	315,407	268,096
Special Revenue Fund Expenses	Total Special Revenue Funds		403,749	414,735	343,672
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	200,000	45,000	20,000
	Total Debt Service Funds		200,000	45,000	20,000
All Fund Expenses	Total Expenditures/Appropriations		5,058,360	4,919,812	4,769,817
Expenses Net of Transfers	Deduct Transfer: Transfer from General Fund Surplus to Debt Service-Repay Community Disaster Loan	11-000-520-937	200,000	0	20,000
	Total Expenditures Net of Transfers		4,858,360	4,919,812	4,749,817

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	189,247	58,348	58,373	58,398
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	56,741	56,766	56,791	56,816
	Legal Reserve	469,904	0	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	50,252	50,277	50,302	50,327
	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	599,996	576,738	396,738	126,738
	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	\$17,893	\$17,263	\$19,148	\$20,223	\$20,649
Total Classroom Instruction	\$10,682	\$10,433	\$11,842	\$12,444	\$12,659
Classroom-Salaries and Benefits	\$10,195	\$10,144	\$11,477	\$12,059	\$12,251
Classroom-General Supplies and Textbooks	\$370	\$184	\$212	\$224	\$228
Classroom-Purchased Services	\$118	\$104	\$153	\$161	\$180
Total Support Services	\$3,847	\$3,862	\$4,096	\$4,307	\$4,351
Support Services-Salaries and Benefits	\$3,432	\$3,480	\$3,498	\$3,676	\$3,836
Total Administrative Costs	\$1,446	\$1,410	\$1,522	\$1,878	\$1,807
Administration Salaries and Benefits	\$825	\$852	\$932	\$1,256	\$1,139
Total Operations and Maintenance of Plant	\$1,808	\$1,458	\$1,622	\$1,524	\$1,762
Operations and Maintenance-Salaries and Benefits	\$777	\$740	\$733	\$770	\$803
Board Contribution to Food Services	\$47	\$40	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$12	\$13	\$14	\$15
Total Equipment Costs	\$138	\$106	\$22	\$23	\$24
Legal Costs	\$23	\$37	\$35	\$37	\$36
Employee Benefits as a percentage of salaries*	39.93%	43.97%	48.65%	47.90%	43.44%

*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)
Banking	BCBANC - Banking services	0
Business Services	Central Regional BOE - Business Administrator and Board Secretary	0
Food Services	Central Reigonal BOE - Food provided for breakfast and lunch	0
Insurance Coverages and Benefits	NJSIG - Property, Casualty, Workers Comp Insurance	0
	State of NJ - Medical Insurance for employees	0
Municipal/Public Works	Seaside Heights Boro - Garbage and Recycling	0
Purchasing	NJESC, Hunterdon ESC Purchasing Consortiums	0
Special Education Services	Central Regional BOE - Special Education Director	0
	Island Heights BOE - Child Study Team Services	0
Superintendent and Assistant Sup.	Central Regional BOE - Shared Superintendent	0
Technology Services	Island Heights BOE - Librarian and Media Services	0
Transportation Services, including Fuel	MOESC - Special Education Transportation	0

Estimated Tax Rates

Municipality	Category	Amount
Seaside Heights	(A) General Fund School Levy	3,025,000
	(D) Total School Levy	3,025,000
	(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= $100 \times (A)/(B)$	0.4714
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.4714
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.4543
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.4543

Employee Contract List for District

Name	Category	Measure
Christopher Raichle	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$92,345
	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	07/01/15
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	240
	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
	Total Allowances Amount	\$4,950
	Total Bonuses Amount	\$6,000
	Total Stipends Amount	\$10,000
	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	\$30,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Per State Law
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per State Law
	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
Christopher Raichle	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$3,848
	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	Up to 10 Days
	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
Shared Service Contract	Job Title	Superintendent
	Job Title	Business Administrator
	Job Title II	None Reported
	Job Title II	None Reported
	Base Annual Salary Amount	\$10,000
	Base Annual Salary Amount	\$25,000
	Full-Time Equivalent (FTE)	0.0
	Full-Time Equivalent (FTE)	0.0
	Shared with Another District?	Y
	Shared with Another District?	Y
	Shared County	29
	Shared County	29
	Shared District	0770
	Shared District	0770
	Job Title Other District	Superintendent
	Job Title Other District	Business Administrator
	Member of Collective Bargaining Unit (CBU)?	N
Member of Collective Bargaining Unit (CBU)?	N	

Employee Contract List for District

Name	Category	Measure
Shared Service Contract	Beginning Date of Contract	07/01/17
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/22
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	0
	Contracted Number of Annual Work Days	0
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Consulting Days	0
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$0
	Total Allowances Amount	\$0
	Total Bonuses Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$0

Employee Contract List for District

Name	Category	Measure
Shared Service Contract	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 Sick days	N/A
	Contractual Post-Employment Benefit Description of Payout of Vacation 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 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 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	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 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 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 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 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 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
Additional Comment 1	None Reported	

Employee Contract List for District

Name	Category	Measure
Shared Service Contract	Additional Comment 2	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
	Additional Comment 3	None Reported