

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	106.0	96.0	103.0
On Roll Special Ed Full-Time	17.0	14.0	20.0
On Roll Subtotal	123.0	110.0	123.0
Sent to Other Districts Regular	0.0	0.0	2.0
Sent to Other Districts Special Ed	5.0	5.0	0.0
Received	3.0	2.0	0.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,951,482	2,194,628	2,327,020
	Unrestricted Miscellaneous Revenues	10-1XXX	15,184	5,000	5,000
	Total Revenues from Local Sources		1,966,666	2,199,628	2,332,020
General Fund Revenues from State Sources	School Choice Aid	10-3116	181,468	173,716	178,276
	Categorical Transportation Aid	10-3121	11,068	11,068	11,068
	Extraordinary Aid	10-3131	52,206	0	0
	Categorical Special Education Aid	10-3132	65,219	69,263	73,111
	Categorical Security Aid	10-3177	9,976	9,976	9,976
	Adjustment Aid	10-3178	31,349	31,349	31,349
	Other State Aids	10-3XXX	580	0	0
Total Revenues from State Sources		351,866	295,372	303,780	
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	0	75,000
	Adjustment for Prior Year Encumbrances		0	8,487	0
	Actual Revenues (Over)/Under Expenditures		85,654	0	0
General Fund Revenues	Total Operating Budget		2,404,186	2,503,487	2,710,800
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	22,267	20,857	0
	Title II	20-4451-4455	3,192	3,061	2,700
	Title IV	20-4471-4474	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	33,401	34,709	27,767
	Vocational Education	20-4430	655	0	0
	Total Revenues from Federal Sources		69,515	68,627	38,967
Special Revenue Fund Revenues	Total Grants and Entitlements		69,515	68,627	38,967
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	107,000	110,000	110,000
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	84,075	79,223	75,331
	Other Miscellaneous	40-1XXX	11	0	0
	Miscellaneous	40-1XXX	11	0	0
	Total Revenues from Local Sources		84,086	79,223	75,331
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	61,959	62,241	61,493

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1	11
	Total Local Repayment of Debt		253,045	251,465	246,835
	Actual Revenues (Over)/Under Expenditures		-10	0	0
Debt Service Fund Revenues	Total Repayment of Debt		253,035	251,465	246,835
All Fund Revenues	Total Revenues/Sources		2,726,736	2,823,579	2,996,602
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		2,726,736	2,823,579	2,996,602

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	789,966	856,575	948,549
	Special Education-Instruction	11-2XX-100-XXX	270,080	317,124	315,908
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	10,240	11,643	11,685
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	129,035	64,000	157,927
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	26,717	28,200	29,292
	Undistributed Expenditures-Health Services	11-000-213-XXX	20,893	22,570	23,566
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	0	75,000	90,000
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	94,128	68,231	8,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	58,409	0	0
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	16,500	16,250	16,500
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	4,035	3,750	3,750
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	216	3,000	3,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	104,347	107,614	99,577
	Undistributed Expenditures-Central Services	11-000-251-XXX	99,924	101,390	105,386
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	299,222	299,695	317,822
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	61,881	44,286	65,295
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	414,789	480,355	510,739
		Total Undistributed Expenditures		1,330,096	1,314,341
General Fund Current Expenses	Total General Current Expense		2,400,382	2,499,683	2,706,996
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	3,804	3,804	3,804
	Total Capital Outlay		3,804	3,804	3,804
General Fund Expenses and Transfers	General Fund Grand Total		2,404,186	2,503,487	2,710,800
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	22,267	20,857	0
	Title II	20-XXX-XXX-XXX	3,192	3,061	2,700
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	33,401	34,709	27,767
	Vocational Education	20-XXX-XXX-XXX	655	0	0
	Total Federal Projects	20-XXX-XXX-XXX	69,515	68,627	38,967
Special Revenue Fund Expenses	Total Special Revenue Funds		69,515	68,627	38,967

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	253,035	251,465	246,835
	Total Debt Service Funds		253,035	251,465	246,835
All Fund Expenses	Total Expenditures/Appropriations		2,726,736	2,823,579	2,996,602
Expenses Net of Transfers	Total Expenditures Net of Transfers		2,726,736	2,823,579	2,996,602

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	33,489	33,489	33,489	33,489
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	100,439	125,439	125,439	125,439
	Legal Reserve	0	0	0	0
	Tuition Reserve	0	0	0	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	339,613	249,292	249,292	174,292
	Repayment of Debt	2	12	11	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,651	\$17,931	\$18,550	\$21,740	\$20,193
Total Classroom Instruction	\$11,546	\$11,100	\$11,921	\$13,958	\$13,455
Classroom-Salaries and Benefits	\$10,523	\$10,447	\$10,869	\$12,954	\$12,462
Classroom-General Supplies and Textbooks	\$784	\$411	\$723	\$607	\$651
Classroom-Purchased Services	\$239	\$242	\$329	\$397	\$342
Total Support Services	\$1,420	\$1,924	\$1,618	\$2,140	\$1,573
Support Services-Salaries and Benefits	\$498	\$551	\$528	\$661	\$617
Total Administrative Costs	\$2,276	\$2,123	\$2,143	\$2,478	\$2,197
Administration Salaries and Benefits	\$1,992	\$1,948	\$1,974	\$2,277	\$2,082
Total Operations and Maintenance of Plant	\$3,281	\$2,657	\$2,727	\$3,002	\$2,823
Operations and Maintenance-Salaries and Benefits	\$1,015	\$958	\$910	\$1,093	\$937
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$103	\$102	\$113	\$131	\$117
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$82	\$19	\$31	\$36	\$20
Employee Benefits as a percentage of salaries*	30.52%	31.41%	35.20%	34.02%	34.18%

*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 2019-20 revised appropriations and the 2020-21 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)
Food Services	Central Regional	0
Municipal/Public Works	Borough of Island Heights	0
Special Education Services	Child Study Team Seaside Heights Board of Education	0
Staffing - Other	Art Teacher Lakehurst Elementary School	0
Technology Services	Media Specialist Central Regional	0

Estimated Tax Rates

Municipality	Category	Amount
Island Heights	(A) General Fund School Levy	2,327,020
	(D) Total School Levy	2,402,351
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	369,544,341
	(H) Estimated Equalized Valuation (as of 10/01/19)	373,765,598
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6297
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.6501
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6226
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.6427

Employee Contract List for District

Name	Category	Measure
	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$135,000
	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	06/30/23
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
Timothy Rehm	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	\$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	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 Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
Timothy Rehm	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