

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	176.0	163.0	190.0
On Roll Special Ed Full-Time	38.0	39.0	36.0
On Roll Subtotal	214.0	202.0	226.0
Sent to Other Districts Special Ed		1.0	0.0
Received		12.0	0.0
In State Facilities	1.0		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	2,900,000	3,025,000	3,350,000
	Other Local Governmental Units-Unrestricted	10-12XX	60,524	0	0
	Total Tuition	10-1300	1,804	5,000	40,000
	Unrestricted Miscellaneous Revenues	10-1XXX	0	38,305	20,000
	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	25	25	25
	Total Revenues from Local Sources		2,962,403	3,068,380	3,410,075
General Fund Revenues from State Sources	School Choice Aid	10-3116	86,577	124,647	18,197
	Categorical Transportation Aid	10-3121	11,203	11,203	11,203
	Categorical Special Education Aid	10-3132	184,630	184,630	184,630
	Equalization Aid	10-3176	290,304	290,304	290,304
	Categorical Security Aid	10-3177	92,138	92,138	92,138
	Adjustment Aid	10-3178	384,725	364,843	233,699
	Total Revenues from State Sources		1,049,577	1,067,765	830,171
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	270,000	250,000
	Actual Revenues (Over)/Under Expenditures		54,274	0	0
General Fund Revenues	Total Operating Budget		4,066,254	4,406,145	4,490,246
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	75,576	192,150
	Total Revenues from State Sources		0	75,576	192,150
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	0	184,138	156,517
	Title II	20-4451-4455	0	15,784	13,416
	I.D.E.A. Part B (Handicapped)	20-4420-4429	0	81,129	68,960
	Total Revenues from Federal Sources		0	281,051	238,893
Special Revenue Fund Revenues	Total Grants and Entitlements		0	356,627	431,043
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	0	20,000	0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy-Repayment of Community Disaster Loan	40-1210	0	0	20,000
	Total Revenues from Local Sources		0	0	20,000
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		0	20,000	20,000
Debt Service Fund Revenues	Total Repayment of Debt		0	20,000	20,000
All Fund Revenues	Total Revenues/Sources		4,066,254	4,782,772	4,941,289
Revenues Net of Transfers	Deduct Transfer: Transfer from General Fund Surplus to Debt Service-Repay Community Disaster Loan	11-000-520-937	0	20,000	0
	Total Revenues/Sources Net of Transfers		4,066,254	4,762,772	4,941,289

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	1,026,653	1,124,978	1,272,798	
	Special Education-Instruction	11-2XX-100-XXX	466,220	552,772	470,101	
	Bilingual Education-Instruction	11-240-100-XXX	63,055	65,104	67,654	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	489	3,000	5,000	
	Summer School	11-422-XXX-XXX	27,882	25,000	22,000	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	35,981	104,872	100,000	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	35,365	71,144	71,418	
	Undistributed Expenditures-Health Services	11-000-213-XXX	85,165	87,078	90,554	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	72,789	99,835	102,654	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	64,377	59,626	56,120	
	Undistributed Expenditures-Guidance	11-000-218-XXX	55,335	58,768	64,104	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	202,901	175,032	199,917	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	65,500	32,000	55,000	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	71,327	71,498	24,000	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,114	2,000	3,000	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	94,222	116,800	105,100	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	101,273	123,714	111,925	
	Undistributed Expenditures-Central Services	11-000-251-XXX	56,768	69,978	72,083	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	8,873	14,000	12,000	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	308,196	312,804	324,458	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	107,544	96,298	108,833	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,073,033	1,112,945	1,144,628	
	Transfer from General Fund Surplus to Debt Service-Repay Community Disaster Loan	11-000-520-937	0	20,000	0	
		Total Undistributed Expenditures		2,439,763	2,628,392	2,645,794
	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		4,024,062	4,399,296	4,483,397	

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	40,368	5,000	5,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,824	1,824	1,824
	Interest Deposit to Capital Reserve	10-604	0	25	25
	Total Capital Outlay		42,192	6,849	6,849
General Fund Expenses and Transfers	General Fund Grand Total		4,066,254	4,406,145	4,490,246
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	75,576	167,008
	Support Services	20-218-200-XXX	0	0	25,142
	Total Preschool Education Aid	20-218-XXX-XXX	0	75,576	192,150
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	75,576	192,150
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	0	184,138	156,517
	Title II	20-XXX-XXX-XXX	0	15,784	13,416
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	0	81,129	68,960
	Total Federal Projects	20-XXX-XXX-XXX	0	281,051	238,893
Special Revenue Fund Expenses	Total Special Revenue Funds		0	356,627	431,043
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	0	20,000	20,000
	Total Debt Service Funds		0	20,000	20,000
All Fund Expenses	Total Expenditures/Appropriations		4,066,254	4,782,772	4,941,289
Expenses Net of Transfers	Deduct Transfer: Transfer from General Fund Surplus to Debt Service-Repay Community Disaster Loan	11-000-520-937	0	20,000	0
	Total Expenditures Net of Transfers		4,066,254	4,762,772	4,941,289

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	58,348	58,373	58,398	58,423
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	56,766	56,791	56,816	56,841
	Legal Reserve	0	2,814	2,814	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	50,277	50,302	50,327	50,352
	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	576,738	520,000	497,186	250,000
	Repayment of Debt	0	0	0	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	\$17,263	\$19,067	\$20,649	\$21,058	\$19,764
Total Classroom Instruction	\$10,433	\$11,195	\$12,659	\$12,832	\$12,387
Classroom-Salaries and Benefits	\$10,144	\$10,935	\$12,251	\$12,416	\$11,900
Classroom-General Supplies and Textbooks	\$184	\$160	\$228	\$233	\$319
Classroom-Purchased Services	\$104	\$100	\$180	\$183	\$168
Total Support Services	\$3,862	\$4,450	\$4,351	\$4,413	\$4,031
Support Services-Salaries and Benefits	\$3,480	\$3,964	\$3,836	\$3,888	\$3,456
Total Administrative Costs	\$1,410	\$1,573	\$1,807	\$1,951	\$1,620
Administration Salaries and Benefits	\$852	\$928	\$1,139	\$1,154	\$966
Total Operations and Maintenance of Plant	\$1,458	\$1,784	\$1,762	\$1,791	\$1,654
Operations and Maintenance-Salaries and Benefits	\$740	\$863	\$803	\$814	\$733
Board Contribution to Food Services	\$40	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$12	\$2	\$15	\$15	\$22
Total Equipment Costs	\$106	\$198	\$24	\$25	\$22
Legal Costs	\$37	\$21	\$36	\$37	\$33
Employee Benefits as a percentage of salaries*	43.97%	45.37%	43.44%	42.55%	42.33%

*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)
Banking	Bergen County Banking Consortium, Ocean County	0
Food Services	Lunch and Breakfast - Central Regional BOE	0
Insurance Coverages and Benefits	Medical and Rx Insurance for Employees - School Employees Health Insurance Program, State of NJ	0
	Property, Casualty, Workers Comp Insurance - Monmouth Ocean Shared Services Insurance Fund	0
Municipal/Public Works	Garbage/Recycling, Electric and Water Services - Borough of Seaside Heights	0
Special Education Services	CST Services - Island Heights BOE	6,000
Superintendent and Assistant Sup.	Superintendent & Business Administrator - Central Regional BOE	25,000
Transportation Services, including Fuel	Field Trips and Special Education Routes - Central Regional BOE and MOESC	0

Estimated Tax Rates

Municipality	Category	Amount
Seaside Heights	(A) General Fund School Levy	3,350,000
	(D) Total School Levy	3,370,000
	(B) Estimated Net Taxable Valuation (as of 12/31/19)	646,415,900
	(H) Estimated Equalized Valuation (as of 10/01/19)	678,001,057
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.5182
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.5213
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.4941
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.4970

Employee Contract List for District

Name	Category	Measure
Chris Raichle	Job Title	Principal
	Job Title II	CST Director
	Base Annual Salary Amount	\$94,192
	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	Capped per State Law
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Capped 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
Chris Raichle	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$3,925
	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	\$15,000
	Base Annual Salary Amount	\$25,000
	Full-Time Equivalent (FTE)	0.1
	Full-Time Equivalent (FTE)	0.1
	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 Admin
	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	07/01/19
	End Date of Contract	06/30/22
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Personal Days	5
	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