

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	114.0	109.0	117.0
On Roll Special Ed Full-Time	12.0	11.0	13.0
On Roll Subtotal	126.0	120.0	130.0
Sent to Other Districts Special Ed	2.0	3.0	0.0
Received	7.0	6.0	0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,875,704	1,913,218	1,951,482
Unrestricted Miscellaneous Revenues	10-1XXX	49,261	4,999	5,000
Subtotal - Revenues From Local Sources		1,924,965	1,918,217	1,956,482
Revenues from State Sources:				
School Choice Aid	10-3116	178,010	178,010	181,468
Categorical Transportation Aid	10-3121	9,250	9,250	11,068
Categorical Special Education Aid	10-3132	64,978	64,978	65,219
Categorical Security Aid	10-3177	8,728	8,728	9,976
Adjustment Aid	10-3178	35,537	35,537	31,349
Parcc Readiness Aid	10-3181	960	960	0
Per Pupil Growth Aid	10-3182	960	960	0
Professional Learning Community Aid	10-3183	1,160	1,160	0
Subtotal - Revenues From State Sources		299,583	299,583	299,080
Budgeted Fund Balance - Operating Budget	10-303	0	62,000	111,643
Adjustment For Prior Year Encumbrances		0	69,581	0
Actual Revenues (Over)/Under Expenditures		-45,694	0	0
Total Operating Budget		2,178,854	2,349,381	2,367,205
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	22,000	22,111	18,794
Title II	20-4451-4455	5,722	3,172	2,696
Title IV	20-4471-4474	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	33,874	34,372	29,216
Total Revenues From Federal Sources		61,596	69,655	59,206

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Grants And Entitlements		61,596	69,655	59,206
Repayment of Debt:				
Transfers From Other Funds	40-5200	0	0	107,000
Revenues from Local Sources:				
Local Tax Levy	40-1210	75,603	148,183	84,075
Total Revenues From Local Sources		75,603	148,183	84,075
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	0	38,626	61,959
Budgeted Fund Balance	40-303	0	0	1
Total Local Repayment Of Debt		75,603	186,809	253,035
Actual Revenues (Over)/Under Expenditures		-1	0	0
Total Repayment Of Debt		75,602	186,809	253,035
Total Revenues/Sources		2,316,052	2,605,845	2,679,446
Total Revenues/Sources Net of Transfers		2,316,052	2,605,845	2,679,446

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	821,679	859,685	858,590
Special Education - Instruction	11-2XX-100-XXX	204,387	258,740	295,275
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	8,905	10,753	10,999
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	11,041	17,894	20,000
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	24,222	25,088	25,916
Undist. Expenditures - Health Services	11-000-213-XXX	19,863	21,265	21,906
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	70,391	70,000	70,000
Undist. Expenditures - Child Study Teams	11-000-219-XXX	20,750	22,250	10,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	326	5,750	3,750
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	1,775	5,500	5,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	109,437	113,938	113,195
Undist. Expend. - Central Services	11-000-251-XXX	89,297	92,598	96,198
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	400,737	388,788	313,559
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	40,506	49,162	51,513
Personal Services - Employee Benefits	11-XXX-XXX-2XX	351,734	404,166	467,000
Total Undistributed Expenditures		1,140,079	1,216,399	1,198,537
Total General Current Expense		2,175,050	2,345,577	2,363,401
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	3,804	3,804	3,804
Total Capital Outlay		3,804	3,804	3,804
General Fund Grand Total		2,178,854	2,349,381	2,367,205
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	22,000	22,111	18,794

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Title II	20-XXX-XXX-XXX	5,722	3,172	2,696
Title IV	20-XXX-XXX-XXX	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	33,874	34,372	29,216
Total Federal Projects	20-XXX-XXX-XXX	61,596	69,655	59,206
Total Special Revenue Funds		61,596	69,655	59,206
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	75,602	186,809	253,035
Total Debt Service Funds		75,602	186,809	253,035
Total Expenditures/Appropriations		2,316,052	2,605,845	2,679,446
Total Expenditures Net of Transfers		2,316,052	2,605,845	2,679,446

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	250,522	312,000	250,000	138,357
Unrestricted	Repayment of Debt	0	1	1	0
Restricted for General Operating Budget	Capital Reserve	33,489	33,489	33,489	33,489
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	22,617	100,439	100,439	100,439
Restricted for General Operating Budget	Legal Reserve	0	0	0	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,398	\$17,022	\$17,133	\$18,988	\$17,630
Total Classroom Instruction	\$10,125	\$10,313	\$10,876	\$11,839	\$11,593
Classroom-Salaries and Benefits	\$9,030	\$9,454	\$9,948	\$10,668	\$10,608
Classroom-General Supplies and Textbooks	\$783	\$774	\$623	\$840	\$677
Classroom-Purchased Services	\$312	\$86	\$305	\$331	\$308
Total Support Services	\$1,475	\$1,199	\$1,220	\$1,372	\$1,179
Support Services-Salaries and Benefits	\$714	\$444	\$455	\$521	\$486
Total Administrative Costs	\$2,206	\$1,993	\$2,040	\$2,179	\$2,091
Administration Salaries and Benefits	\$1,960	\$1,809	\$1,818	\$1,939	\$1,875
Total Operations and Maintenance of Plant	\$2,495	\$3,410	\$2,873	\$3,466	\$2,638
Operations and Maintenance-Salaries and Benefits	\$849	\$895	\$843	\$957	\$882
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$79	\$87	\$101	\$108	\$104
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$27	\$32	\$31	\$36	\$31
Employee Benefits as a percentage of salaries*	28.18%	28.35%	33.02%	30.91%	34.43%

*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 2017-18 revised appropriations and the 2018-19 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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Seaside Heights Board of Education (CST Services)	0
Food Services	Central Regional (Lunch Program)	0
Others	ILakehurst Board of Education (Art Services)	0
Municipal/Public Works	Borough of Island Heights (Snow & Lawn Maintenance)	0
Technology Services	Seaside Heights Board of Education (Media Specialist)	0

ID=Island Heights

Category	Amount
(A) General Fund School Levy	1,951,482
(D) Total School Levy	2,035,557
(B) Estimated Net Taxable Valuation (as of 10/01/17)	346,430,885
(H) Estimated Equalized Valuation (as of 10/01/17)	345,395,292
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.5633
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.5876
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.5650
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.5893

Name=Timothy Rehm

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$120,000
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	07/01/16
End Date of Contract	06/30/18
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
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	Not in contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not in contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Not 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

Name=Timothy Rehm

Category	Measure
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