

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	136.0	147.0	151.0
On Roll Special Ed Full-Time	9.0	7.0	10.0
On Roll Subtotal	145.0	154.0	161.0
In Private School Placements	3.0	1.0	5.0
Sent to Other Districts Regular	21.0	23.0	26.5
Sent to Other Districts Special Ed	5.5	3.5	7.0
Received	32.0	38.0	43.0

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	4,603,588	4,666,328	4,759,655
	Total Tuition	10-1300	134,442	86,064	98,500
	Unrestricted Miscellaneous Revenues	10-1XXX	20,356	2,000	10,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	0	5
	Interest Earned on Capital Reserve Funds	10-1XXX	2,940	0	150
	Total Revenues from Local Sources		4,761,326	4,754,392	4,868,310
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	13,842	13,842	13,842
	Extraordinary Aid	10-3131	25,180	0	0
	Categorical Special Education Aid	10-3132	103,939	106,738	110,984
	Categorical Security Aid	10-3177	11,412	11,412	11,412
	Total Revenues from State Sources		154,373	131,992	136,238
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	463,865	345,920
	Withdrawal from Capital Reserve for Local Share	10-307	0	1,256,684	0
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	447,330
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	12,840	76,000
	Withdrawal from Tuition Reserve for Excess Over Adjustments	10-311	0	60,160	0
	Actual Revenues (Over)/Under Expenditures		-496,059	0	0
General Fund Revenues	Total Operating Budget		4,419,640	6,679,933	5,873,798
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	13,603	0	0
	Title II	20-4451-4455	4,135	2,839	2,412
	Title IV	20-4471-4474	0	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	38,568	38,289	32,546
	Total Revenues from Federal Sources		56,306	51,128	43,458
Special Revenue Fund Revenues	Total Grants and Entitlements		56,306	51,128	43,458
All Fund Revenues	Total Revenues/Sources		4,475,946	6,731,061	5,917,256
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,475,946	6,731,061	5,917,256

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	1,251,928	1,316,347	1,387,244
	Special Education-Instruction	11-2XX-100-XXX	295,425	282,978	365,070
	Basic Skills/Remedial-Instruction	11-230-100-XXX	35,426	40,613	43,251
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	52,517	58,037	60,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	51,297	60,750	55,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	768,325	859,224	893,783
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	24,277	24,675	19,684
	Undistributed Expenditures-Health Services	11-000-213-XXX	58,042	68,445	76,485
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	112,697	145,000	208,273
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	62,812	67,385	98,331
	Undistributed Expenditures-Guidance	11-000-218-XXX	66,411	84,021	92,054
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	140,933	182,342	188,239
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	75,813	79,337	91,453
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	48,745	68,484	47,591
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	16,276	35,000	23,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	76,824	125,279	146,304
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	40,524	55,702	68,278
	Undistributed Expenditures-Central Services	11-000-251-XXX	72,835	77,666	69,017
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	3,288	3,379	4,372
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	478,966	612,567	597,414
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	154,068	230,749	220,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	448,222	937,317	671,470
	Total Undistributed Expenditures		2,649,058	3,656,572	3,515,748
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	5
General Fund Current Expenses	Total General Current Expense		4,335,651	5,415,297	5,426,318

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	83,989	1,264,636	447,330
	Interest Deposit to Capital Reserve	10-604	0	0	150
	Total Capital Outlay		83,989	1,264,636	447,480
General Fund Expenses and Transfers	General Fund Grand Total		4,419,640	6,679,933	5,873,798
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	13,603	0	0
	Title II	20-XXX-XXX-XXX	4,135	2,839	2,412
	Title IV	20-XXX-XXX-XXX	0	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	38,568	38,289	32,546
	Total Federal Projects	20-XXX-XXX-XXX	56,306	51,128	43,458
Special Revenue Fund Expenses	Total Special Revenue Funds		56,306	51,128	43,458
All Fund Expenses	Total Expenditures/Appropriations		4,475,946	6,731,061	5,917,256
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,475,946	6,731,061	5,917,256

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	1,675,975	2,326,878	1,070,194	623,014
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	200,000	200,000	200,000	200,005
	Legal Reserve	915,811	736,787	320,740	0
	Tuition Reserve	150,000	149,000	76,000	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	297,818	322,998	275,180	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	\$22,318	\$23,468	\$29,427	\$27,944	\$26,786
Total Classroom Instruction	\$12,120	\$12,833	\$15,086	\$14,067	\$14,109
Classroom-Salaries and Benefits	\$11,692	\$12,385	\$14,213	\$13,240	\$13,245
Classroom-General Supplies and Textbooks	\$311	\$372	\$747	\$708	\$736
Classroom-Purchased Services	\$117	\$76	\$126	\$119	\$128
Total Support Services	\$4,616	\$4,775	\$6,679	\$6,529	\$5,940
Support Services-Salaries and Benefits	\$4,044	\$3,861	\$5,148	\$4,804	\$3,954
Total Administrative Costs	\$2,072	\$1,492	\$2,143	\$2,134	\$2,110
Administration Salaries and Benefits	\$1,443	\$1,024	\$1,302	\$1,266	\$1,485
Total Operations and Maintenance of Plant	\$3,060	\$3,510	\$4,702	\$4,433	\$3,864
Operations and Maintenance-Salaries and Benefits	\$1,152	\$1,374	\$1,687	\$1,608	\$1,406
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$451	\$831	\$817	\$779	\$754
Total Equipment Costs	\$97	\$0	\$0	\$0	\$0
Legal Costs	\$207	\$82	\$205	\$240	\$174
Employee Benefits as a percentage of salaries*	16.42%	18.69%	39.47%	38.58%	24.95%

*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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
190	Parent Paid Tuition	95,000	tuition collected for PK and Out of District students choosing to enroll in Sea Girt.
300	NJ Cash Management, NJARM, Wells Fargo	10,000	Interest Income

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	Part of the MOCSSIF and NJSIG	0
Municipal/Public Works	Assists with maintenance of property	0
Transportation Services, including Fuel	Agreement with MOESC	0

Estimated Tax Rates

Municipality	Category	Amount
Sea Girt Borough	(A) General Fund School Levy	4,759,655
	(D) Total School Levy	4,759,655
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	2,472,523,900
	(H) Estimated Equalized Valuation (as of 10/01/19)	2,671,554,727
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.1925
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.1925
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.1782
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.1782

Employee Contract List for District

Name	Category	Measure
Denise Friedmann	Job Title	Business Administrator
	Job Title II	None
	Base Annual Salary Amount	\$85,000
	Full-Time Equivalent (FTE)	0.6
	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	01/01/20
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	150
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	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	None
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	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
Denise Friedmann	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
Jeffrey Russo	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Pupil Services
	Base Annual Salary Amount	\$105,000
	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	09/06/19
	End Date of Contract	06/30/20
	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	4
	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
Jeffrey Russo	Total Allowances Amount	\$4,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$755
	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	Upon retirement max \$15,00
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon retirement per diem to max allowed
	Contractual Post-Employment Benefit Description of Payout of Personal days	No contractual obligation
	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	
Richard Guibard	Job Title	Information Technology
	Job Title II	None
	Base Annual Salary Amount	\$84,487
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Richard Guibard	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	15
	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	\$300
	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	No Contractual Obligation
	Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem
	Contractual Post-Employment Benefit Description of Payout of Personal days	No Contractual Obligation
	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

Employee Contract List for District

Name	Category	Measure
Richard Guibard	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
Richard Papera	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$149,798
	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	09/01/17
	End Date of Contract	06/30/21
	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	4
	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	\$5,165
	Total Bonuses Amount	\$8,988
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$532
	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	upon retirement per diem max \$15,000	

Employee Contract List for District

Name	Category	Measure
Richard Papera	Contractual Post-Employment Benefit Description of Payout of Vacation days	upon retirement per diem max to state law
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout included 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
	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