

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	177.0	168.0	159.0
Pupils On Roll Special Ed Full-Time	42.0	43.0	43.0
Pupils On Roll SUBTOTAL	219.0	211.0	202.0
Pupils in Private School Placements	1.0	1.0	3.0
Pupils Sent to Other Districts Regular	0.0	1.0	0.0
Pupils Sent to Other Districts Special Ed	1.0		0.0
Pupils Received	1.0	1.0	0.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,737,431	2,748,368	2,748,368
Total Tuition	10-1300	2,192	5,000	5,000
Unrestricted Miscellaneous Revenues	10-1XXX	38,337	2,000	5,000
Interest Earned On Current Expense Emergency Res	10-1XXX	25	25	25
Interest Earned On Maintenance Reserve	10-1XXX	25	12	25
Interest Earned On Capital Reserve Funds	10-1XXX	100	13	100
Subtotal - Revenues From Local Sources		2,778,110	2,755,418	2,758,518
Revenues from State Sources:				
School Choice Aid	10-3116	139,930	83,958	97,951
Categorical Transportation Aid	10-3121	11,471	11,203	11,203
Categorical Special Education Aid	10-3132	109,922	111,652	111,652
Equalization Aid	10-3176	202,129	214,549	214,549
Categorical Security Aid	10-3177	78,161	78,555	78,555
Adjustment Aid	10-3178	480,124	523,313	523,313
Parcc Readiness Aid	10-3181	0	1,950	1,950
Per Pupil Growth Aid	10-3182	0	1,950	1,950
Professional Learning Community Aid	10-3183	0	1,960	1,960
Other State Aids	10-3XXX	3,900	0	0
Subtotal - Revenues From State Sources		1,025,637	1,029,090	1,043,083
Revenues from Federal Sources:				
FEMA Community Development Block Grant	19-4526	200,000	0	0
Subtotal - Revenues From Federal Sources		200,000	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	340,711	907,653
Withdrawal From Cap Res-For Local Share	10-307	0	155,999	130,999
Other Financing Sources - Insurance Recovery (Impaired Cap Asset-Superstorm Sandy)	10-5901	115,895	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Other Financing Sources	10-5XXX	484,464	0	0
Adjustment For Prior Year Encumbrances		0	10,614	0
Actual Revenues (Over)/Under Expenditures		-603,367	0	0
Total Operating Budget		4,000,739	4,291,832	4,840,253
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	849	0	0
Total Revenues From Local Sources	20-1XXX	849	0	0
Revenues from State Sources:				
Preschool Education Aid	20-3218	97,848	134,541	73,386
Total Revenues From State Sources		97,848	134,541	73,386
Revenues from Federal Sources:				
Title I	20-4411-4416	103,353	191,103	162,438
Title II	20-4451-4455	19,865	32,270	27,430
Title III	20-4491-4494	6,558	12,089	10,276
I.D.E.A. Part B (Handicapped)	20-4420-4429	74,690	84,024	71,420
Total Revenues From Federal Sources		204,466	319,486	271,564
Total Grants And Entitlements		303,163	454,027	344,950
Repayment of Debt:				
Transfers From Other Funds	40-5200	0	0	200,000
Total Local Repayment Of Debt		0	0	200,000
Total Repayment Of Debt		0	0	200,000
Total Revenues/Sources		4,303,902	4,745,859	5,385,203
Deduct Transfer-Transfer From Gf Surplus To Debt Svc - Repay CDL	11-000-520-937	0	0	200,000
Total Revenues/Sources Net of Transfers		4,303,902	4,745,859	5,185,203

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,072,708	1,086,451	1,122,295
Special Education - Instruction	11-2XX-100-XXX	440,289	496,353	516,602
Bilingual Education - Instruction	11-240-100-XXX	57,204	59,577	62,022
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	0	0	3,000
Summer School	11-422-XXX-XXX	25,456	35,000	35,000
Other Instructional Programs - Instruction	11-4XX-100-XXX	17,000	0	0
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	32,306	175,000	125,000
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	51,024	49,571	48,633
Undist. Expenditures - Health Services	11-000-213-XXX	76,679	79,229	81,422
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	62,065	98,409	100,822
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	87,568	28,540	56,060
Undist. Expenditures - Guidance	11-000-218-XXX	40,050	45,000	54,121
Undist. Expenditures - Child Study Teams	11-000-219-XXX	182,059	169,834	155,926
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	30,140	25,000	40,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	59,205	58,409	93,257
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	825	1,000	2,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	92,028	107,166	87,500
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	110,395	94,976	103,718
Undist. Expend. - Central Services	11-000-251-XXX	36,104	49,771	66,490
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	37,416	34,740	20,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	305,674	296,804	290,401
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	116,039	87,984	92,276
Personal Services - Employee Benefits	11-XXX-XXX-2XX	934,537	1,026,329	1,105,735
Transfer From Gf Surplus To Debt Svc - Repay CDL	11-000-520-937	0	0	200,000
Total Undistributed Expenditures		2,254,114	2,427,762	2,723,361
Interest Earned On Maintenance Reserve	10-606	0	12	25

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Interest Earned On Current Expense Emergency Res	10-607	0	25	25
Total General Current Expense		3,866,771	4,105,180	4,462,330
Capital Expenditures:				
Equipment	12-XXX-XXX-730	26,145	53,816	5,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	107,823	132,823	372,823
Interest Deposit To Capital Reserve	10-604	0	13	100
Total Capital Outlay		133,968	186,652	377,923
General Fund Grand Total		4,000,739	4,291,832	4,840,253
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	849	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	94,661	96,589	73,386
Support Services	20-218-200-XXX	3,187	37,952	0
Total Preschool Education Aid	20-218-XXX-XXX	97,848	134,541	73,386
Total State Projects	20-XXX-XXX-XXX	97,848	134,541	73,386
Federal Projects:				
Title I	20-XXX-XXX-XXX	103,353	191,103	162,438
Title II	20-XXX-XXX-XXX	19,865	32,270	27,430
Title III	20-XXX-XXX-XXX	6,558	12,089	10,276
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	74,690	84,024	71,420
Total Federal Projects	20-XXX-XXX-XXX	204,466	319,486	271,564
Total Special Revenue Funds		303,163	454,027	344,950
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	0	0	200,000
Total Debt Service Funds		0	0	200,000
Total Expenditures/Appropriations		4,303,902	4,745,859	5,385,203

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Deduct Transfer-Transfer From Gf Surplus To Debt Svc - Repay CDL	11-000-520-937	0	0	200,000
Total Expenditures Net of Transfers		4,303,902	4,745,859	5,185,203

Budget Category	Audited Balance 6-30-2015	Audited Balance 6-30-2016	Estimated Balance 6-30-2017	Estimated Balance 6-30-2018
Unrestricted:				
--General Operating Budget	461,022	590,711	650,000	212,251
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	351,045	345,146	189,160	58,261
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	56,691	56,716	56,728	56,753
--Legal Reserve	0	469,904	469,904	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	50,202	50,227	50,252	50,277
--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
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2014-15 Actual Costs	2015-16 Actual Costs	2016-17 Original Budget	2016-17 Revised Budget	2017-18 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,961	\$17,860	\$18,551	\$18,847	\$20,363
Total Classroom Instruction	\$9,442	\$11,014	\$11,701	\$11,899	\$12,702
Classroom-Salaries and Benefits	\$8,998	\$10,618	\$11,383	\$11,545	\$12,319
Classroom-General Supplies and Textbooks	\$289	\$239	\$224	\$260	\$213
Classroom-Purchased Services	\$154	\$157	\$93	\$95	\$171
Total Support Services	\$3,460	\$3,587	\$3,541	\$3,592	\$4,214
Support Services-Salaries and Benefits	\$2,709	\$2,905	\$2,843	\$2,883	\$3,565
Total Administrative Costs	\$1,438	\$1,553	\$1,606	\$1,653	\$1,681
Administration Salaries and Benefits	\$814	\$917	\$959	\$973	\$1,089
Total Operations and Maintenance of Plant	\$1,468	\$1,645	\$1,623	\$1,622	\$1,666
Operations and Maintenance-Salaries and Benefits	\$715	\$755	\$703	\$713	\$750
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$15
Total Equipment Costs	\$673	\$122	\$234	\$255	\$25
Legal Costs	\$36	\$30	\$51	\$52	\$20
Employee Benefits as a percentage of salaries*	38.29%	39.83%	43.36%	43.36%	43.69%

*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 (formerly the Comparative Spending Guide) 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 2016-17 revised appropriations and the 2017-18 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)
Food Services	Central Regional School District	0
Banking	Bergen County Banking Consortium	0
Superintendent and Assistant Sup.	Central Regional School District - Superintendent, Business Administrator, Curriculum, and Child Study Team Supervisor	0
Others	Borough of Seaside Heights - Police/Security Services	0
Others	Borough of Seaside Heights - Security Services through Police Department	0
Transportation Services, including Fuel	Central Regional and MOESC for Special Education Routes and Field Trips	0
Purchasing	Middlesex Regional and Hunterdon County Purchasing Consortiums	0
Municipal/Public Works	Borough of Seaside Heights - Garbage and Recycling	0
Insurance Coverages and Benefits	School Employees Health Benefits Program - State of NJ Medical Plan	0
Insurance Coverages and Benefits	NJ School Insurance Group - Shared Coverage for Property, Legal Liability, Worker Comp Insurance	0
Insurance Coverages and Benefits	Central Jersey HIF - Dental insurance Coverage	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,748,368
(B) Estimated Net Taxable Valuation (as of 12/31/16)	632,270,900
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.4347
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,748,368
(E) Estimated Net Taxable Valuation (as of 12/31/16)	632,270,900
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.4347

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,748,368
(H) Estimated Equalized Valuation (as of 10/01/16)	637,374,723
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.4312
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,748,368
(K) Estimated Equalized Valuation (as of 10/01/16)	637,374,723
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.4312

NAME=Christopher Raichle

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$88,759
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
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	125
Description of Other Contracted Non-Working Days	Weekends and Holidays
Total Allowances Amount	\$4,950
Total Bonuses Amount	\$11,000
Total Stipends Amount	\$5,000
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,000
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	Per contract
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Christopher Raichle

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Shared Services Agreement

CATEGORY	MEASURE
Job Title	Superintendent
Job Title	Business Administrator
Job Title II	
Job Title II	
Base Annual Salary Amount	\$0
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 Administrator
Member of Collective Bargaining Unit (CBU)?	N
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/16
Beginning Date of Contract	07/01/16
End Date of Contract	06/30/19
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	240
Contracted Number of Annual Work Days	240
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

NAME=Shared Services Agreement

CATEGORY	MEASURE
Contracted Number of Annual Consulting Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	125
Number of Other Contracted Non-Working Days	125
Description of Other Contracted Non-Working Days	Weekends and Holidays
Description of Other Contracted Non-Working Days	Weekends and Holidays