

## **Board of Education March 28, 2006 Budget Hearing** **SICTA Presentation Notes**

*The attached material focuses on the economics underlying the “exemplary” school goal that the BOE appears to be pursuing. It was reviewed at the above captioned budget hearing by SICTA representatives, with the following observations / explanations having been presented.*

### **Overall Key Concepts (see following slide notes for more complete discussion)**

- SICTA believes that the Board has two primary fiduciary responsibilities:
  - ✓ Provide a high quality education experience for the children of SIC residents and;
  - ✓ Manage taxpayer funds efficiently in the pursuit of the education goal.
- While NJ State Scorecard averages for Comparative Pupil Cost will continue to be helpful to compare school efficiencies, Resident Pupil Costs averages should become our community’s best measure of how much we are spending to educate our kids.
- The proposed \$3.0M budget implies a “Premium” of \$1.4M (roughly 90% over an Ocean City alternative) that taxpayers are contributing to maintain a SIC elementary school.
- The Board should aggressively form a community consensus that a premium is warranted for two reasons: A) Having a school presence in town is a benefit to the community and; B) An exemplary school education is a benefit to SIC kids as well as to the town’s image. Each of these carries price tags which together create a Premium that the community should be willing to finance.
- Our Comparative Pupil Costs have increased 140% over five years, because we have not flexed our elementary school instructional and/or operational structure for the rapidly declining elementary school pupil enrollment, which is less than half of what it was 5 years ago.
- It is clear that a successful “Exemplary School” approach is much more sensitive to Resident Pupil counts than to Tuition Pupil counts. As a result, SICTA believes that the Board’s overall strategy should devote greater energy to attracting and keeping resident SIC students in the SIC elementary school. It has been estimated that as many as 25% of the potential elementary school population currently attend other schools. This, we believe, is far more critical to ensure a viable local elementary school, than strategies focused on attracting Tuition Pupils from other towns.
- SICTA noted that it appears that most shore communities have similar enrollment problems and have/are considering a Tuition Pupil strategy. This raises the bar for SIC success on this approach.
- SICTA analysis shows that an “Exemplary School” strategy will fail unless significant structural fixed costs are reduced. SICTA believes the Board’s fiscal responsibility demands that material steps in this direction should be taken in this budget.
- Given the variety of potential actions discussed, SICTA believes that the Board can and should begin reducing structural costs now, by making hard choices in how to provide a sound education experience. The Board has indicated that they will be engaging EIRC to perform a study during the next year and EIRC will make recommendations about alternative structures.

### **Slide: Sea Isle City Board of Education – 2006/2007 Budget**

- First six lines are taken from the original introduced BOE budget figures (note: final proposed budget has changed only marginally).
- The overall \$4.4M budget for 149 total pupils is reduced by lines 2-5 items to produce \$3.0M budget for 86 pupils that remain within our SIC elementary school.
- This produces corresponding averages of \$29,313 for all pupils and \$34,454 for elementary school pupils.
- The Board has presented SIC elementary enrollment projections in prior meetings in the 70-74 range. As shown in the footnote, using 74 pupils would increase the average cost to \$40,042.
- The Comparative Pupil Costs (\$34,454) in line 6, are ultimately displayed in the state scorecard exhibits. The budget does not project any out-of-district “Tuition Pupils” coming to SIC, as shown in line 7, but we have shown that it would produce a separate “Resident Pupil” cost in line 8. This Resident Pupil Cost will take on greater importance in the future, if we are successful in attracting significant numbers of out-of-district Tuition Pupils. While NJ State scorecard averages for Comparative Pupil Costs will continue to be helpful to compare school efficiencies, Resident Pupil Costs should become our community’s best measure of how much we are spending to educate our kids.

### **Slide: Sea Isle City Board of Education – Premiums & Target Costs**

- The Board previously provided the Ocean City quoted tuition costs for sending our pupils to them. Line 9 determines that this tuition costs would average \$18,002 (editor’s note: Board members noted correctly at the 3/27/2006 session, that there are some additional costs, such as additional transportation and special education costs, that would be incurred above the quoted tuition).
- Relative to the proposed \$3.0M budget, this produces an implied “Premium” of \$1.4M (91%) to maintain a SIC elementary school. As shown in the footnote, using the projected 74 pupil count raises this to \$1.6M (122%).
- *For discussion purposes only, sample premium components are displayed in lines 10-12.* The Board should aggressively form a community consensus that a premium is warranted for two reasons: A) Having a school presence in town is a benefit to the community and; B) An exemplary school education is a benefit to SIC kids as well as to the town’s image. Each of these carries price tags that together create a Premium that the community should be willing to finance.
- This premium applied to the Ocean City costs produces an implied Target Resident Pupil Cost. Again, figures shown are for discussion purposes as only the community can determine the appropriateness of the premium.
- It was noted that statewide Comparative Pupil Cost average for 2004-2005 were \$11,000 so that one could question if Ocean City costs are the most appropriate base to employ. We have used the \$18,000 figure as the most practical alternative available to our town in the short-term.

### **Slide: Sea Isle City Board of Education – Trends in Comparative Cost Per Pupil**

- As shown in the last row, implied Premiums have grown over time, gathering some steam in the last few years to get up to the 91% level.
- This increasing trend has occurred because Ocean City has increased their Comparative Pupil Cost 47% over the last five years, while SIC has increased 140%.
- SIC's 140% increase is shown to be due to the decreasing pupil population, with relatively flat dollars being spent over the last five years. Said another way, our Comparative Pupil Costs have increased 140% over five years, because we have not flexed our elementary school instructional and/or operational structure enough in consideration of the rapidly declining pupil enrollment.

### **Slide: Sea Isle City Board of Education – Winning Scenario Projections**

- The Board's "Exemplary" school idea may have merit, but how practical is it economically? SICTA has created a model to project overall costs and compares them to target costs consistent with sample Premiums
- Exhibit displays three stages to the model:
  - *Assumptions* – with sample figures shown on this page.
  - *Target Resident Pupil Costs* – using various Resident Pupil counts.
  - *Projected Costs for all Pupils* – using Various Resident and Tuition Pupil counts.
- Winning Scenario Projections are represented by the shaded areas in the "Projected Costs for All Pupils" block, where total cost is less than the target costs. Note that target costs are a function of the pupil counts, Ocean City cost and community consensus premium.
- It is clear that a successful "Exemplary School" approach is much more sensitive to Resident Pupil counts than to Tuition Pupil counts. As a result, SICTA believes that the Board's overall strategy should devote greater energy to convincing SIC parents to school their kids here, rather than to attracting Tuition Pupils.
- SICTA noted that it appears that most shore communities have some similar enrollment problems and have/are considering a Tuition Pupil strategy. This raises the bar for SIC success on this approach.

### **Slides: Sea Isle City Board of Education – Winning Scenario Projections - Sensitivity**

#### **Analysis**

- These two slides show six alternative examples, if one varies the underlying assumptions. Assumptions that have changed from the "baseline" exhibit, discussed above, are shaded within each of the six examples.
- The reader can see the within the "Projected Costs for All Pupils" for each example, how the shaded Winning Scenario Projections varies with the assumptions employed.
- SICTA analysis shows that an "Exemplary School" strategy will fail unless significant structural fixed costs are reduced. SICTA believes the Board's fiscal responsibilities demands that material steps in this direction should be taken in this budget.

### **Slide: Sea Isle City Board of Education – Staffing Information**

- This slide was formed to begin to ask: Are there areas where we could operate this school more effectively?
- All information on this slide was obtained from town websites, which have not been reconciled to current budgets. SICTA has assumed that the websites are reasonably accurate.
- SICTA does not pretend to be education experts, but a brief review of this slide raises the following questions:
  - ✓ Why do we have more staff than the other schools with fewer kids?
  - ✓ Are we aggressively exploring more services that could be provided on a shared basis with other towns?
  - ✓ Should we combine grades, similar to Stone Harbor?
  - ✓ Can our upper grade teachers cover multiple subjects, as in the other towns?
  - ✓ Do we need three custodians?
  - ✓ Can we combine town Libraries on site, eliminating all library costs from the school budget? Note: the Board noted that there are no library costs in the 2006-07 budget, although the budget documents indicate they have gone from a full-time librarian to a part-time position.
  - ✓ Why do our Special Education needs (3 Spec Ed and 2 TA) appear so much higher than other towns? Note 2006-07 budget calls for 2 additional TA's for a total of 3 Spec Ed and 4 TA's. The Board has indicated that this particular staffing level is required by law due to the IEP's of various students.
  - ✓ The other two towns do not appear to provide Pre-K services (8 pupils). This leads to two questions:
    - Should we continue to provide this additional service?
    - Alternatively, if Pre-K pupil service is much cheaper to provide, how much higher is our K-8 average than the \$34 to \$40,000 shown on the first slide?
- Given the variety of potential actions discussed, SICTA believes that the Board can and should begin reducing structural costs now, by making hard choices in how to provide a sound education experience.

**To:** Sea Isle City Board of Education

**Cc:** Tom Henry

**From:** Gary Egnasko

**Date:** 3/23/2006

**Re:** 2006-2007 Budget Discussion

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The Sea Isle City Taxpayers Association has reviewed the Board's proposed Budget that was recently introduced. We have prepared a seven page document that we would like to discuss at your 3/28/2006 meeting. We are providing the document ahead of time for your review, so that you have some familiarity with it.

Should you have any questions regarding our document, please contact me at 263-6359.

Gary Egnasko  
Sea Isle City Taxpayers Association

**Sea Isle City Board of Education**  
**2006-2007 Budget**

	<u>Pupils</u>	<u>Average Cost</u>	<u>Total Cost</u>	<u>Budget Codes</u>
1) BOE Total Budget	149	\$29,313	\$4,367,662	(01490)
2) Tuition Costs to Other Districts	63	\$16,748	\$1,055,122	(00860)
3) Transportation Services			\$228,548	(00960)
4) Federal Projects			\$78,499	(01410)
5) <u>Capital Outlay</u>			<u>\$42,418</u>	(01040)
6) Comparative per Pupil Costs	86	\$34,454	\$2,963,075	
7) <u>Tuition Pupils</u>	<u>0</u>	<u>-\$2,800</u>	<u>\$0</u>	
8) Resident Pupil Costs	86	\$34,454	\$2,963,075	

<b>Footnote: Other Pupil Projections</b>	<b>74</b>	<b>\$40,042</b>	<b>\$2,963,075</b>
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## Sea Isle City Board of Education Premiums & Target Costs

	<u>Pupils</u>	<u>Average Cost</u>	<u>Total Cost</u>
8) Resident Pupil Costs	86	\$34,454	\$2,963,075
9) Ocean City Tuition Charges			
Pre-school	8	\$17,325	\$138,600
K	7	\$14,250	\$99,750
1-5	24	\$18,466	\$443,184
6-8	30	\$18,687	\$560,610
Tier II	11	\$17,325	\$190,575
Tier III	3	\$17,854	\$53,562
<u>Tier IV</u>	<u>3</u>	<u>\$20,628</u>	<u>\$61,884</u>
Total	86	\$18,002	\$1,548,165
<b>Implied premium for 86 resident pupils appears to currently be \$1,414,910 (91%)</b>			
10) Sample Premium - School Presence in Town		35%	
11) <u>Sample Premium - Exemplary Public School Curriculum</u>		15%	
12) Total Premium		50%	\$774,083
13) Implied Target Resident Pupil Costs	86	\$27,003	\$2,322,248

**Footnote: Implied premium for 74 resident pupils appears to currently be \$1,630,933 (122%) instead of 91%**

## Trends in Comparative Cost Per Pupil

	2001-2002 Actual	2002-2003 Actual	2003-2004 Actual	2004-2005 Actual	2005-2006 Rev Budget	2006-2007 Orig Budget	5 Year Change
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SIC Comparative Costs <sup>(1)</sup>	\$2,650,680	\$2,757,524	\$2,583,118	\$2,498,626	\$2,822,292	\$2,963,044	
Percent Change:		4%	-6%	-3%	13%	5%	12%
SIC Elementary School Enrollment	185	154	134	101.5	99	86	
Percent Change:		-17%	-13%	-24%	-2%	-13%	-54%
SIC Comparative Cost Per Pupil	<b>\$14,328</b>	<b>\$17,906</b>	<b>\$19,277</b>	<b>\$24,617</b>	<b>\$28,508</b>	<b>\$34,454</b>	
Percent Change:		<b>25%</b>	<b>8%</b>	<b>28%</b>	<b>16%</b>	<b>21%</b>	<b>140%</b>

OC Comparative Cost Per Pupil <sup>(2)</sup>	<b>\$12,222</b>	<b>\$13,023</b>	<b>\$14,901</b>	<b>\$15,936</b>	<b>\$17,500</b>	<b>\$18,000</b>	
Percent Change:		<b>7%</b>	<b>14%</b>	<b>7%</b>	<b>10%</b>	<b>3%</b>	<b>47%</b>

SIC Comparative Cost per Pupil ÷ OC Comparative Cost per Pupil	117%	137%	129%	154%	163%	191%	
<b>"Premium"</b>	<b>17%</b>	<b>37%</b>	<b>29%</b>	<b>54%</b>	<b>63%</b>	<b>91%</b>	

Notes:

- 1 Comparative Costs exclude Tuition for Send Students, Transportation Costs, Capital Outlay Costs and Federal Programs
- 2 Ocean City figures were obtained from NJ Report Cards. The Costs displayed for OC are the averages across the entire district. 2004-05 is a revised budget figure for OC and 2005-06 and 2006-07 are estimates which were conservatively selected. It is likely that the 5 year growth figure for OC is less than the 47% displayed above. Likewise, the growth in "Premium" is likely to be more dramatic than what is displayed above.



## Sea Isle City Board of Education Winning Scenario Projections

<b>Assumptions</b>					
	<u>Count</u>	<u>Average</u>	<u>Total Cost</u>	<u>Split</u>	<u>Source</u>
Fixed Costs		\$33,420	\$2,874,183	97%	
Variable Costs		\$1,034	\$88,892	3%	
Resident Pupil Costs	86	\$34,454	\$2,963,075	100%	P&TC Line 8
Average Tuition Charge - Sent Pupils		\$18,002			P&TC Line 9
Premium - Separate Facility Maintenance		35%			P&TC Line 10
Premium - Exemplary Facility Upgrades		15%			P&TC Line 11
Total Premium		50%			P&TC Line 12
Tuition for Non-Resident Pupils		\$5,000			

### Target Resident Pupil Costs

	46	56	66	76	86	96	106	116
Resident Pupils	46	56	66	76	86	96	106	116
Target Resident Pupil Costs	\$27,003	\$27,003	\$27,003	\$27,003	\$27,003	\$27,003	\$27,003	\$27,003
Total Target Cost	\$1,242,132	\$1,512,161	\$1,782,190	\$2,052,219	\$2,322,248	\$2,592,276	\$2,862,305	\$3,132,334

### Projected Costs for All Pupils

Tuition Pupil Projections	Resident Pupil Projections							
	46	56	66	76	86	96	106	116
0	\$2,921,715	\$2,932,055	\$2,942,395	\$2,952,735	\$2,963,075	\$2,973,415	\$2,983,755	\$2,994,095
20	\$2,842,395	\$2,852,735	\$2,863,075	\$2,873,415	\$2,883,755	\$2,894,095	\$2,904,435	\$2,914,775
40	\$2,763,075	\$2,773,415	\$2,783,755	\$2,794,095	\$2,804,435	\$2,814,775	\$2,825,115	\$2,835,455
60	\$2,683,755	\$2,694,095	\$2,704,435	\$2,714,775	\$2,725,115	\$2,735,455	\$2,745,795	\$2,756,135
80	\$2,604,435	\$2,614,775	\$2,625,115	\$2,635,455	\$2,645,795	\$2,656,135	\$2,666,475	\$2,676,815
100	\$2,525,115	\$2,535,455	\$2,545,795	\$2,556,135	\$2,566,475	\$2,576,815	\$2,587,155	\$2,597,495
120	\$2,445,795	\$2,456,135	\$2,466,475	\$2,476,815	\$2,487,155	\$2,497,495	\$2,507,835	\$2,518,175
140	\$2,366,475	\$2,376,815	\$2,387,155	\$2,397,495	\$2,407,835	\$2,418,175	\$2,428,515	\$2,438,855
160	\$2,287,155	\$2,297,495	\$2,307,835	\$2,318,175	\$2,328,515	\$2,338,855	\$2,349,195	\$2,359,535
180	\$2,207,835	\$2,218,175	\$2,228,515	\$2,238,855	\$2,249,195	\$2,259,535	\$2,269,875	\$2,280,215
200	\$2,128,515	\$2,138,855	\$2,149,195	\$2,159,535	\$2,169,875	\$2,180,215	\$2,190,555	\$2,200,895

#### Sample Calculation

Resident Pupils	106	\$2,983,755	= (86 * \$34,454) + (106 - 86) * (\$1,034)
Tuition Pupils	20	-\$79,320	= 20 * (\$1,034 - \$5,000)
All Pupils	126	\$2,904,435	

**Sea Isle City Board of Education**  
**Winning Scenario Projections - Sensitivity Analysis**

<b>Assumptions</b>				
	<u>Count</u>	<u>Average</u>	<u>Total Cost</u>	<u>Split</u>
Fixed Costs		\$33,420	\$2,874,183	97%
Variable Costs		\$1,034	\$88,892	3%
Resident Pupil Costs	86	\$34,454	\$2,963,075	100%
Ocean City Average Tuition Charge		\$18,002		
Premium - Separate Facility Maintenance		15%		
Premium - Exemplary Facility Upgrades		10%		
Total Premium		25%		
Tuition for Non-Resident Pupils		\$5,000		

**Target Resident Pupil Costs**

Resident Pupils	46	56	66	76	86	96	106	116
Target Resident Pupil Costs	\$22,502	\$22,502	\$22,502	\$22,502	\$22,502	\$22,502	\$22,502	\$22,502
Total Cost	\$1,035,110	\$1,260,134	\$1,485,158	\$1,710,182	\$1,935,206	\$2,160,230	\$2,385,254	\$2,610,278

**Projected Costs for All Pupils**

Tuition Pupil Projections	Resident Pupil Projections							
	46	56	66	76	86	96	106	116
0	\$2,921,715	\$2,932,055	\$2,942,395	\$2,952,735	\$2,963,075	\$2,973,415	\$2,983,755	\$2,994,095
20	\$2,842,395	\$2,852,735	\$2,863,075	\$2,873,415	\$2,883,755	\$2,894,095	\$2,904,435	\$2,914,775
40	\$2,763,075	\$2,773,415	\$2,783,755	\$2,794,095	\$2,804,435	\$2,814,775	\$2,825,115	\$2,835,455
60	\$2,683,755	\$2,694,095	\$2,704,435	\$2,714,775	\$2,725,115	\$2,735,455	\$2,745,795	\$2,756,135
80	\$2,604,435	\$2,614,775	\$2,625,115	\$2,635,455	\$2,645,795	\$2,656,135	\$2,666,475	\$2,676,815
100	\$2,525,115	\$2,535,455	\$2,545,795	\$2,556,135	\$2,566,475	\$2,576,815	\$2,587,155	\$2,597,495
120	\$2,445,795	\$2,456,135	\$2,466,475	\$2,476,815	\$2,487,155	\$2,497,495	\$2,507,835	\$2,518,175
140	\$2,366,475	\$2,376,815	\$2,387,155	\$2,397,495	\$2,407,835	\$2,418,175	\$2,428,515	\$2,438,855
160	\$2,287,155	\$2,297,495	\$2,307,835	\$2,318,175	\$2,328,515	\$2,338,855	\$2,349,195	\$2,359,535
180	\$2,207,835	\$2,218,175	\$2,228,515	\$2,238,855	\$2,249,195	\$2,259,535	\$2,269,875	\$2,280,215
200	\$2,128,515	\$2,138,855	\$2,149,195	\$2,159,535	\$2,169,875	\$2,180,215	\$2,190,555	\$2,200,895

<b>Assumptions</b>				
	<u>Count</u>	<u>Average</u>	<u>Total Cost</u>	<u>Split</u>
Fixed Costs		\$33,420	\$2,874,183	97%
Variable Costs		\$1,034	\$88,892	3%
Resident Pupil Costs	86	\$34,454	\$2,963,075	100%
Ocean City Average Tuition Charge		\$18,002		
Premium - Separate Facility Maintenance		50%		
Premium - Exemplary Facility Upgrades		25%		
Total Premium		75%		
Tuition for Non-Resident Pupils		\$5,000		

**Target Resident Pupil Costs**

Resident Pupils	46	56	66	76	86	96	106	116
Target Resident Pupil Costs	\$31,503	\$31,503	\$31,503	\$31,503	\$31,503	\$31,503	\$31,503	\$31,503
Total Cost	\$1,449,154	\$1,764,188	\$2,079,222	\$2,394,256	\$2,709,289	\$3,024,322	\$3,339,356	\$3,654,389

**Projected Costs for All Pupils**

Tuition Pupil Projections	Resident Pupil Projections							
	46	56	66	76	86	96	106	116
0	\$2,921,715	\$2,932,055	\$2,942,395	\$2,952,735	\$2,963,075	\$2,973,415	\$2,983,755	\$2,994,095
20	\$2,842,395	\$2,852,735	\$2,863,075	\$2,873,415	\$2,883,755	\$2,894,095	\$2,904,435	\$2,914,775
40	\$2,763,075	\$2,773,415	\$2,783,755	\$2,794,095	\$2,804,435	\$2,814,775	\$2,825,115	\$2,835,455
60	\$2,683,755	\$2,694,095	\$2,704,435	\$2,714,775	\$2,725,115	\$2,735,455	\$2,745,795	\$2,756,135
80	\$2,604,435	\$2,614,775	\$2,625,115	\$2,635,455	\$2,645,795	\$2,656,135	\$2,666,475	\$2,676,815
100	\$2,525,115	\$2,535,455	\$2,545,795	\$2,556,135	\$2,566,475	\$2,576,815	\$2,587,155	\$2,597,495
120	\$2,445,795	\$2,456,135	\$2,466,475	\$2,476,815	\$2,487,155	\$2,497,495	\$2,507,835	\$2,518,175
140	\$2,366,475	\$2,376,815	\$2,387,155	\$2,397,495	\$2,407,835	\$2,418,175	\$2,428,515	\$2,438,855
160	\$2,287,155	\$2,297,495	\$2,307,835	\$2,318,175	\$2,328,515	\$2,338,855	\$2,349,195	\$2,359,535
180	\$2,207,835	\$2,218,175	\$2,228,515	\$2,238,855	\$2,249,195	\$2,259,535	\$2,269,875	\$2,280,215
200	\$2,128,515	\$2,138,855	\$2,149,195	\$2,159,535	\$2,169,875	\$2,180,215	\$2,190,555	\$2,200,895

<b>Assumptions</b>				
	<u>Count</u>	<u>Average</u>	<u>Total Cost</u>	<u>Split</u>
Fixed Costs		\$33,420	\$2,874,183	97%
Variable Costs		\$1,034	\$88,892	3%
Resident Pupil Costs	86	\$34,454	\$2,963,075	100%
Ocean City Average Tuition Charge		\$18,002		
Premium - Separate Facility Maintenance		76%		
Premium - Exemplary Facility Upgrades		15%		
Total Premium		91%		
Tuition for Non-Resident Pupils		\$5,000		

**Target Resident Pupil Costs**

Resident Pupils	46	56	66	76	86	96	106	116
Target Resident Pupil Costs	\$34,384	\$34,384	\$34,384	\$34,384	\$34,384	\$34,384	\$34,384	\$34,384
Total Cost	\$1,581,649	\$1,925,485	\$2,269,322	\$2,613,159	\$2,956,995	\$3,300,832	\$3,644,668	\$3,988,505

**Projected Costs for All Pupils**

Tuition Pupil Projections	Resident Pupil Projections							
	46	56	66	76	86	96	106	116
0	\$2,921,715	\$2,932,055	\$2,942,395	\$2,952,735	\$2,963,075	\$2,973,415	\$2,983,755	\$2,994,095
20	\$2,842,395	\$2,852,735	\$2,863,075	\$2,873,415	\$2,883,755	\$2,894,095	\$2,904,435	\$2,914,775
40	\$2,763,075	\$2,773,415	\$2,783,755	\$2,794,095	\$2,804,435	\$2,814,775	\$2,825,115	\$2,835,455
60	\$2,683,755	\$2,694,095	\$2,704,435	\$2,714,775	\$2,725,115	\$2,735,455	\$2,745,795	\$2,756,135
80	\$2,604,435	\$2,614,775	\$2,625,115	\$2,635,455	\$2,645,795	\$2,656,135	\$2,666,475	\$2,676,815
100	\$2,525,115	\$2,535,455	\$2,545,795	\$2,556,135	\$2,566,475	\$2,576,815	\$2,587,155	\$2,597,495
120	\$2,445,795	\$2,456,135	\$2,466,475	\$2,476,815	\$2,487,155	\$2,497,495	\$2,507,835	\$2,518,175
140	\$2,366,475	\$2,376,815	\$2,387,155	\$2,397,495	\$2,407,835	\$2,418,175	\$2,428,515	\$2,438,855
160	\$2,287,155	\$2,297,495	\$2,307,835	\$2,318,175	\$2,328,515	\$2,338,855	\$2,349,195	\$2,359,535
180	\$2,207,835	\$2,218,175	\$2,228,515	\$2,238,855	\$2,249,195	\$2,259,535	\$2,269,875	\$2,280,215
200	\$2,128,515	\$2,138,855	\$2,149,195	\$2,159,535	\$2,169,875	\$2,180,215	\$2,190,555	\$2,200,895

**Sea Isle City Board of Education**  
**Winning Scenario Projections - Sensitivity Analysis**

<b>Assumptions</b>		<u>Count</u>	<u>Average</u>	<u>Total Cost</u>	<u>Split</u>	
Fixed Costs			\$26,736	\$2,299,346	96%	20% Cuts
Variable Costs			\$1,034	\$88,892	4%	
Resident Pupil Costs		86	\$27,770	\$2,388,238	100%	
Ocean City Average Tuition Charge			\$18,002			
Premium - Separate Facility Maintenance			35%			
Premium - Exemplary Facility Upgrades			15%			
Total Premium			50%			
Tuition for Non-Resident Pupils			\$5,000			

**Target Resident Pupil Costs**

	46	56	66	76	86	96	106	116
Resident Pupils								
Target Resident Pupil Costs	\$27,003	\$27,003	\$27,003	\$27,003	\$27,003	\$27,003	\$27,003	\$27,003
Total Cost	\$1,242,132	\$1,512,161	\$1,782,190	\$2,052,219	\$2,322,248	\$2,592,276	\$2,862,305	\$3,132,334

**Projected Costs for All Pupils**

<u>Tuition Pupil Projections</u>	<u>Resident Pupil Projections</u>							
	46	56	66	76	86	96	106	116
0	\$2,346,878	\$2,357,218	\$2,367,558	\$2,377,898	\$2,388,238	\$2,398,578	\$2,408,918	\$2,419,258
20	\$2,267,558	\$2,277,898	\$2,288,238	\$2,298,578	\$2,308,918	\$2,319,258	\$2,329,598	\$2,339,938
40	\$2,188,238	\$2,198,578	\$2,208,918	\$2,219,258	\$2,229,598	\$2,239,938	\$2,250,278	\$2,260,618
60	\$2,108,918	\$2,119,258	\$2,129,598	\$2,139,938	\$2,150,278	\$2,160,618	\$2,170,958	\$2,181,298
80	\$2,029,598	\$2,039,938	\$2,050,278	\$2,060,618	\$2,070,958	\$2,081,298	\$2,091,638	\$2,101,978
100	\$1,950,278	\$1,960,618	\$1,970,958	\$1,981,298	\$1,991,638	\$2,001,978	\$2,012,318	\$2,022,658
120	\$1,870,958	\$1,881,298	\$1,891,638	\$1,901,978	\$1,912,318	\$1,922,658	\$1,932,998	\$1,943,338
140	\$1,791,638	\$1,801,978	\$1,812,318	\$1,822,658	\$1,832,998	\$1,843,338	\$1,853,678	\$1,864,018
160	\$1,712,318	\$1,722,658	\$1,732,998	\$1,743,338	\$1,753,678	\$1,764,018	\$1,774,358	\$1,784,698
180	\$1,632,998	\$1,643,338	\$1,653,678	\$1,664,018	\$1,674,358	\$1,684,698	\$1,695,038	\$1,705,378
200	\$1,553,678	\$1,564,018	\$1,574,358	\$1,584,698	\$1,595,038	\$1,605,378	\$1,615,718	\$1,626,058

<b>Assumptions</b>		<u>Count</u>	<u>Average</u>	<u>Total Cost</u>	<u>Split</u>	
Fixed Costs			\$33,420	\$2,874,183	97%	
Variable Costs			\$1,034	\$88,892	3%	
Resident Pupil Costs		86	\$34,454	\$2,963,075	100%	
Ocean City Average Tuition Charge			\$18,002			
Premium - Separate Facility Maintenance			35%			
Premium - Exemplary Facility Upgrades			15%			
Total Premium			50%			
Tuition for Non-Resident Pupils			\$2,800			

**Target Resident Pupil Costs**

	46	56	66	76	86	96	106	116
Resident Pupils								
Target Resident Pupil Costs	\$27,003	\$27,003	\$27,003	\$27,003	\$27,003	\$27,003	\$27,003	\$27,003
Total Cost	\$1,242,132	\$1,512,161	\$1,782,190	\$2,052,219	\$2,322,248	\$2,592,276	\$2,862,305	\$3,132,334

**Projected Costs for All Pupils**

<u>Tuition Pupil Projections</u>	<u>Resident Pupil Projections</u>							
	46	56	66	76	86	96	106	116
0	\$2,921,715	\$2,932,055	\$2,942,395	\$2,952,735	\$2,963,075	\$2,973,415	\$2,983,755	\$2,994,095
20	\$2,886,395	\$2,896,735	\$2,907,075	\$2,917,415	\$2,927,755	\$2,938,095	\$2,948,435	\$2,958,775
40	\$2,851,075	\$2,861,415	\$2,871,755	\$2,882,095	\$2,892,435	\$2,902,775	\$2,913,115	\$2,923,455
60	\$2,815,755	\$2,826,095	\$2,836,435	\$2,846,775	\$2,857,115	\$2,867,455	\$2,877,795	\$2,888,135
80	\$2,780,435	\$2,790,775	\$2,801,115	\$2,811,455	\$2,821,795	\$2,832,135	\$2,842,475	\$2,852,815
100	\$2,745,115	\$2,755,455	\$2,765,795	\$2,776,135	\$2,786,475	\$2,796,815	\$2,807,155	\$2,817,495
120	\$2,709,795	\$2,720,135	\$2,730,475	\$2,740,815	\$2,751,155	\$2,761,495	\$2,771,835	\$2,782,175
140	\$2,674,475	\$2,684,815	\$2,695,155	\$2,705,495	\$2,715,835	\$2,726,175	\$2,736,515	\$2,746,855
160	\$2,639,155	\$2,649,495	\$2,659,835	\$2,670,175	\$2,680,515	\$2,690,855	\$2,701,195	\$2,711,535
180	\$2,603,835	\$2,614,175	\$2,624,515	\$2,634,855	\$2,645,195	\$2,655,535	\$2,665,875	\$2,676,215
200	\$2,568,515	\$2,578,855	\$2,589,195	\$2,599,535	\$2,609,875	\$2,620,215	\$2,630,555	\$2,640,895

<b>Assumptions</b>		<u>Count</u>	<u>Average</u>	<u>Total Cost</u>	<u>Split</u>	
Fixed Costs			\$33,420	\$2,874,183	97%	
Variable Costs			\$1,034	\$88,892	3%	
Resident Pupil Costs		86	\$34,454	\$2,963,075	100%	
Ocean City Average Tuition Charge			\$18,002			
Premium - Separate Facility Maintenance			35%			
Premium - Exemplary Facility Upgrades			15%			
Total Premium			50%			
Tuition for Non-Resident Pupils			\$7,500			

**Target Resident Pupil Costs**

	46	56	66	76	86	96	106	116
Resident Pupils								
Target Resident Pupil Costs	\$27,003	\$27,003	\$27,003	\$27,003	\$27,003	\$27,003	\$27,003	\$27,003
Total Cost	\$1,242,132	\$1,512,161	\$1,782,190	\$2,052,219	\$2,322,248	\$2,592,276	\$2,862,305	\$3,132,334

**Projected Costs for All Pupils**

<u>Tuition Pupil Projections</u>	<u>Resident Pupil Projections</u>							
	46	56	66	76	86	96	106	116
0	\$2,921,715	\$2,932,055	\$2,942,395	\$2,952,735	\$2,963,075	\$2,973,415	\$2,983,755	\$2,994,095
20	\$2,792,395	\$2,802,735	\$2,813,075	\$2,823,415	\$2,833,755	\$2,844,095	\$2,854,435	\$2,864,775
40	\$2,663,075	\$2,673,415	\$2,683,755	\$2,694,095	\$2,704,435	\$2,714,775	\$2,725,115	\$2,735,455
60	\$2,533,755	\$2,544,095	\$2,554,435	\$2,564,775	\$2,575,115	\$2,585,455	\$2,595,795	\$2,606,135
80	\$2,404,435	\$2,414,775	\$2,425,115	\$2,435,455	\$2,445,795	\$2,456,135	\$2,466,475	\$2,476,815
100	\$2,275,115	\$2,285,455	\$2,295,795	\$2,306,135	\$2,316,475	\$2,326,815	\$2,337,155	\$2,347,495
120	\$2,145,795	\$2,156,135	\$2,166,475	\$2,176,815	\$2,187,155	\$2,197,495	\$2,207,835	\$2,218,175
140	\$2,016,475	\$2,026,815	\$2,037,155	\$2,047,495	\$2,057,835	\$2,068,175	\$2,078,515	\$2,088,855
160	\$1,887,155	\$1,897,495	\$1,907,835	\$1,918,175	\$1,928,515	\$1,938,855	\$1,949,195	\$1,959,535
180	\$1,757,835	\$1,768,175	\$1,778,515	\$1,788,855	\$1,799,195	\$1,809,535	\$1,819,875	\$1,830,215
200	\$1,628,515	\$1,638,855	\$1,649,195	\$1,659,535	\$1,669,875	\$1,680,215	\$1,690,555	\$1,700,895

## Staffing Information Obtained from School Websites for 05-06

SIC		Avalon		Stone Harbor	
Smith	CSA	Rauenzahn	CSA	Rauenzahn	CSA
Vallese	Bus Admin	Tracy	Curric Coord	Berman	Bus Admin
Egan	Board Asst	Bradley	Admin Sec	Neary	Admin Sec
Blaker	Admin Sec	Richardson	Sub Coord	Scarpa	Board Sec
Lish	Pre K			Dean	K
Dotegowski	K			Schoenberger	1 & 2
Krager	1	Robertson	1		
Iannone	2	Leib	2	Foster	3 & 4
Horner	3	Ross	3		
Dechert	4	Camp	4	Harrison	Spanish
Shields	5	Ware	Foreign Lang	Gilhooley	Math & Sci
Berger	Math	Muscachio	Algebra	Amenhauser	Alg & Sci
Thompson	Sci	Krause	Sci/Math	Gallagher	PE
Crowley	PE	Fottrell	PE	Smith	Eng & Soc Studies
McClory	Soc Studies	Carlson	Soc Studies	Dal Santo	Tech Coord
Richardson	Tech Ed	Druzek	Tech Coord		
Bruno	Library	Ney	Librarian	Robinson	Spec Ed & Eng & Soc Studies
Tegler	Spec Ed	McDonough	Spec Ed		
Arsenault	Spec Ed			Binsberger	Art
Corrado	Spec Ed	Biederman	Art	Steele	Reading Specialist
Paulits	Art	Funk	Lang Arts		
Risley	Speech	Palmieri	Lang Arts	Rodger	Music
Jackson	Guidance	Rodger	Music	Bridge	Instrument
Rodger	Music	Oltman	Instrument	Wheaton	Nurse
Oltman	Instrument	Bossuyt	Nurse	Moreland	Media Specialist
McGuiger	Nurse			Jones	TA -K
Dewey	Paraprof			Ely	TA - 1&2
Hurley	TA			Hazelwood	TA - 3&4
Oliva	TA				
Ward	Custodian	Kalla	Cafeteria	McCarty	Day Custodian
McLaughlin	Custodian	Dean	Cafeteria	Frech	Night Custodian
Evangelisti	Custodian	LoMonoco	Maintenance		

HeadCount - we are unable to determine if the above positions are full or part-time

**32**

**25**

**25**