

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	147.0	139.0	150.0
On Roll Special Ed Full-Time	7.0	11.0	11.0
On Roll Subtotal	154.0	150.0	161.0
In Private School Placements	1.0		3.0
Sent to Other Districts Regular	23.0	26.0	34.0
Sent to Other Districts Special Ed	3.5	3.5	2.0
Received	38.0	22.0	29.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	4,666,328	4,759,655	4,759,655
	Total Tuition	10-1300	151,309	98,500	105,750
	Unrestricted Miscellaneous Revenues	10-1XXX	42,567	10,000	2,500
	Interest Earned on Maintenance Reserve	10-1XXX	0	5	5
	Interest Earned on Capital Reserve Funds	10-1XXX	7,591	150	100
	Total Revenues from Local Sources		4,867,795	4,868,310	4,868,010
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	13,842	13,842	13,842
	Extraordinary Aid	10-3131	89,764	89,764	0
	Categorical Special Education Aid	10-3132	106,738	108,087	119,155
	Categorical Security Aid	10-3177	11,412	11,412	11,412
	Total Revenues from State Sources		221,756	223,105	144,409
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	348,817	483,088
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	447,330	429,000
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	76,000	0
	Adjustment for Prior Year Encumbrances		0	122,231	0
	Actual Revenues (Over)/Under Expenditures		240,875	0	0
General Fund Revenues	Total Operating Budget		5,330,426	6,085,793	5,924,507
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	0	30,000
	Total Revenues from Local Sources	20-1XXX	0	0	30,000
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	2,839	2,640	2,112
	Title IV	20-4471-4474	10,000	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	39,716	43,614	34,891
	Total Revenues from Federal Sources		52,555	46,254	37,003
Special Revenue Fund Revenues	Total Grants and Entitlements		52,555	46,254	67,003
All Fund Revenues	Total Revenues/Sources		5,382,981	6,132,047	5,991,510
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		5,382,981	6,132,047	5,991,510

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,264,043	1,483,606	1,474,054
	Special Education-Instruction	11-2XX-100-XXX	312,295	405,013	399,960
	Basic Skills/Remedial-Instruction	11-230-100-XXX	38,001	43,251	47,916
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	45,493	60,000	58,650
	School-Sponsored Athletics-Instruction	11-402-100-XXX	46,853	55,000	53,850
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	620,114	825,358	835,389
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	25,881	21,699	21,090
	Undistributed Expenditures-Health Services	11-000-213-XXX	60,433	111,484	104,413
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	120,519	208,273	169,678
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	115,219	98,476	70,249
	Undistributed Expenditures-Guidance	11-000-218-XXX	66,298	93,054	85,519
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	134,549	184,310	180,711
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	84,183	85,009	86,483
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	60,447	49,362	52,257
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	9,070	23,000	20,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	98,934	150,711	142,945
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	36,168	71,933	75,342
	Undistributed Expenditures-Central Services	11-000-251-XXX	80,960	70,680	85,365
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	3,379	8,449	9,196
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	398,025	624,777	525,464
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	84,296	275,000	185,503
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	497,317	689,863	802,916
	Total Undistributed Expenditures		2,495,792	3,591,438	3,453,020
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	5	5
General Fund Current Expenses	Total General Current Expense		4,202,477	5,638,313	5,487,455

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	0	27,078	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,127,949	420,252	436,952
	Interest Deposit to Capital Reserve	10-604	0	150	100
	Total Capital Outlay		1,127,949	447,480	437,052
General Fund Expenses and Transfers	General Fund Grand Total		5,330,426	6,085,793	5,924,507
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	0	0	30,000
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	2,839	2,640	2,112
	Title IV	20-XXX-XXX-XXX	10,000	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	39,716	43,614	34,891
	Total Federal Projects	20-XXX-XXX-XXX	52,555	46,254	37,003
Special Revenue Fund Expenses	Total Special Revenue Funds		52,555	46,254	67,003
All Fund Expenses	Total Expenditures/Appropriations		5,382,981	6,132,047	5,991,510
Expenses Net of Transfers	Total Expenditures Net of Transfers		5,382,981	6,132,047	5,991,510

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	2,326,878	1,927,785	1,570,605	1,141,705
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	200,000	200,000	200,005	200,010
	Legal Reserve	736,787	803,828	483,088	0
	Tuition Reserve	149,000	76,000	0	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	322,998	364,944	246,867	246,867
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$23,468	\$22,656	\$26,786	\$30,253	\$27,743
Total Classroom Instruction	\$12,833	\$12,464	\$14,109	\$16,061	\$15,489
Classroom-Salaries and Benefits	\$12,385	\$12,000	\$13,245	\$14,741	\$14,941
Classroom-General Supplies and Textbooks	\$372	\$366	\$736	\$1,133	\$453
Classroom-Purchased Services	\$76	\$98	\$128	\$187	\$95
Total Support Services	\$4,775	\$5,067	\$5,940	\$6,696	\$5,809
Support Services-Salaries and Benefits	\$3,861	\$4,094	\$3,954	\$4,347	\$4,002
Total Administrative Costs	\$1,492	\$1,598	\$2,110	\$2,324	\$2,231
Administration Salaries and Benefits	\$1,024	\$1,055	\$1,485	\$1,569	\$1,665
Total Operations and Maintenance of Plant	\$3,510	\$2,797	\$3,864	\$4,353	\$3,457
Operations and Maintenance-Salaries and Benefits	\$1,374	\$1,311	\$1,406	\$1,618	\$1,737
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$831	\$699	\$754	\$808	\$741
Total Equipment Costs	\$0	\$0	\$0	\$181	\$0
Legal Costs	\$82	\$187	\$174	\$340	\$155
Employee Benefits as a percentage of salaries*	18.69%	20.10%	24.95%	24.78%	27.25%

*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 2020-21 revised appropriations and the 2021-22 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
140	Parent/guardian	98,500	Tuition Income from Received Students
190	Parent/Guardians	98,500	Income from Tuition Received Students
300	Interest Income	2,500	Interest paid on bank accounts

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	Participating in MOCSSIF and NJSIG	0
Municipal/Public Works	Assists with Maintenance of Property including Snow Plowing	0
Others	Working with neighboring districts on share geometry program and media specialist	0
Purchasing	Participating in NJESC	0
Special Education Services	Using MOESC when possible for services/evaluations	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 10/01/20)	2,611,911,000
	(H) Estimated Equalized Valuation (as of 10/01/20)	2,456,188,640
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.1822
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.1822
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.1938
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.1938

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	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	150
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	12
	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	\$250
	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	\$113,000
	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	07/01/20
	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

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)	\$698
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement per diem with \$15,000 max
	Contractual Post-Employment Benefit Description of Payout of Vacation days	At termination per diem per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout 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	
Richard Guibord	Job Title	Information Technology
	Job Title II	none
	Base Annual Salary Amount	\$86,937
	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 Guibord	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/21
	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	\$150
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Per diem upon retirement can not exceed \$15,000
	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
	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 Guibord	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	\$152,794
	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	07/01/20
	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	\$22,903
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,926
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement per diem max 15000

Employee Contract List for District

Name	Category	Measure
Richard Papera	Contractual Post-Employment Benefit Description of Payout of Vacation days	At termination per diem max per contract
	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