

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	96.0	108.0	117.0
On Roll Special Ed Full-Time	14.0	20.0	13.0
On Roll Subtotal	110.0	128.0	130.0
Sent to Other Districts Special Ed	5.0	2.0	1.0
Received	2.0		0.0

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	2,194,628	2,327,020	2,327,020
	Unrestricted Miscellaneous Revenues	10-1XXX	12,656	5,000	5,272
	Interest Earned on Capital Reserve Funds	10-1XXX	56	0	0
	Total Revenues from Local Sources		2,207,340	2,332,020	2,332,292
General Fund Revenues from State Sources	School Choice Aid	10-3116	173,716	178,276	180,306
	Categorical Transportation Aid	10-3121	11,068	11,068	11,068
	Extraordinary Aid	10-3131	13,392	0	0
	Categorical Special Education Aid	10-3132	69,263	73,111	79,209
	Categorical Security Aid	10-3177	9,976	9,976	9,976
	Adjustment Aid	10-3178	31,349	31,349	31,349
	Other State Aids	10-3XXX	870	0	0
Total Revenues from State Sources		309,634	303,780	311,908	
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	75,000	67,000
	Withdrawal from Maintenance Reserve	10-310	0	0	80,000
	Adjustment for Prior Year Encumbrances		0	59,316	0
	Actual Revenues (Over)/Under Expenditures		-156,563	0	0
General Fund Revenues	Total Operating Budget		2,360,411	2,770,116	2,791,200
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	20,857	77	65
	Title II	20-4451-4455	3,061	1,997	1,697
	Title IV	20-4471-4474	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	35,394	34,144	29,574
	CARES Act Education Stabilization Fund	20-4530	0	16,100	0
	Coronavirus Relief Fund (CRF)	20-4532	0	4,233	0
	Total Revenues from Federal Sources		69,312	66,551	39,836
Special Revenue Fund Revenues	Total Grants and Entitlements		69,312	66,551	39,836
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	110,000	110,000	17,658

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	79,223	75,331	167,012
	Interest on Investments	40-1510	12	0	0
	Miscellaneous	40-1XXX	12	0	0
	Total Revenues from Local Sources		79,235	75,331	167,012
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	62,241	61,493	62,428
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	11	12
	Total Local Repayment of Debt		251,476	246,835	247,110
	Actual Revenues (Over)/Under Expenditures		-11	0	0
Debt Service Fund Revenues	Total Repayment of Debt		251,465	246,835	247,110
All Fund Revenues	Total Revenues/Sources		2,681,188	3,083,502	3,078,146
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		2,681,188	3,083,502	3,078,146

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	871,805	981,251	921,036
	Special Education-Instruction	11-2XX-100-XXX	300,941	367,860	385,523
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	9,823	11,685	11,937
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	79,752	62,855	115,000
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	27,173	29,921	29,062
	Undistributed Expenditures-Health Services	11-000-213-XXX	22,136	24,511	24,972
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	68,146	90,000	90,000
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	44,928	51,120	12,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	17,375	16,500	16,500
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	154	4,170	4,500
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	0	2,130	1,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	103,464	121,792	119,490
	Undistributed Expenditures-Central Services	11-000-251-XXX	100,189	105,386	106,748
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	273,757	314,714	384,410
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	48,455	73,677	53,218
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	387,809	508,740	511,500
	Undistributed Expenditures-Food Services	11-000-310-930	700	0	0
		Total Undistributed Expenditures		1,174,038	1,405,516
General Fund Current Expenses	Total General Current Expense		2,356,607	2,766,312	2,787,396
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	3,804	3,804	3,804
	Total Capital Outlay		3,804	3,804	3,804
General Fund Expenses and Transfers	General Fund Grand Total		2,360,411	2,770,116	2,791,200
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	20,857	77	65
	Title II	20-XXX-XXX-XXX	3,061	1,997	1,697
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	35,394	34,144	29,574
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	16,100	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	4,233	0
	Total Federal Projects	20-XXX-XXX-XXX	69,312	66,551	39,836

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses	Total Special Revenue Funds		69,312	66,551	39,836
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	251,465	246,835	247,110
	Total Debt Service Funds		251,465	246,835	247,110
All Fund Expenses	Total Expenditures/Appropriations		2,681,188	3,083,502	3,078,146
Expenses Net of Transfers	Total Expenditures Net of Transfers		2,681,188	3,083,502	3,078,146

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	33,489	33,489	33,489	33,489
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	125,439	155,439	155,439	75,439
	Legal Reserve	0	0	0	0
	Tuition Reserve	0	0	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	249,292	325,026	250,026	183,026
	Repayment of Debt	12	23	12	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	\$17,931	\$19,792	\$20,193	\$20,545	\$20,148
Total Classroom Instruction	\$11,100	\$13,021	\$13,455	\$13,546	\$13,057
Classroom-Salaries and Benefits	\$10,447	\$12,333	\$12,462	\$12,410	\$12,285
Classroom-General Supplies and Textbooks	\$411	\$424	\$651	\$643	\$431
Classroom-Purchased Services	\$242	\$264	\$342	\$493	\$341
Total Support Services	\$1,924	\$1,727	\$1,573	\$1,849	\$1,515
Support Services-Salaries and Benefits	\$551	\$612	\$617	\$590	\$581
Total Administrative Costs	\$2,123	\$2,250	\$2,197	\$2,300	\$2,252
Administration Salaries and Benefits	\$1,948	\$2,091	\$2,082	\$2,167	\$2,090
Total Operations and Maintenance of Plant	\$2,657	\$2,657	\$2,823	\$2,713	\$3,184
Operations and Maintenance-Salaries and Benefits	\$958	\$1,068	\$937	\$1,050	\$929
Board Contribution to Food Services	\$0	\$6	\$0	\$0	\$0
Total Extracurricular Costs	\$102	\$106	\$117	\$111	\$113
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$19	\$13	\$20	\$26	\$38
Employee Benefits as a percentage of salaries*	31.41%	26.78%	34.18%	31.97%	32.40%

*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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Food Services	Central Regional	0
Others	Snow Removal	0
Recycling	Borough of Island Heights	0
Social Worker/Psychologist	Central Regional/Seaside Heights BOE	0
Special Education Services	Seaside Heights Board of Education	0
Technology Services	Central Regional	0
Transportation Services, including Fuel	MOESC	0
	Central Regional	0

Estimated Tax Rates

Municipality	Category	Amount
Island Heights	(A) General Fund School Levy	2,327,020
	(D) Total School Levy	2,494,032
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	369,843,430
	(H) Estimated Equalized Valuation (as of 10/01/20)	378,158,463
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6292
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.6743
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6154
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.6595

Employee Contract List for District

Name	Category	Measure
Timothy Rehm	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$147,000
	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	07/01/18
	End Date of Contract	06/30/23
	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	n/a
	Contractual Post-Employment Benefit Description of Payout of Vacation days	n/a
	Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
	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
Timothy Rehm	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