

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	163.0	186.0	182.0
On Roll Special Ed Full-Time	39.0	35.0	34.0
On Roll Subtotal	202.0	221.0	216.0
Sent to Other Districts Regular	0.0	1.0	0.0
Sent to Other Districts Special Ed	1.0		0.0
Received	12.0	6.0	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	3,025,000	3,350,000	3,577,480
	Total Tuition	10-1300	93,858	40,000	25,000
	Unrestricted Miscellaneous Revenues	10-1XXX	27,081	20,000	20,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	25	25	25
	Interest Earned on Maintenance Reserve	10-1XXX	25	25	100
	Interest Earned on Capital Reserve Funds	10-1XXX	25	25	25
	Total Revenues from Local Sources			3,146,014	3,410,075
General Fund Revenues from State Sources	School Choice Aid	10-3116	124,647	18,197	62,478
	Categorical Transportation Aid	10-3121	11,203	11,203	11,203
	Categorical Special Education Aid	10-3132	184,630	184,630	184,630
	Equalization Aid	10-3176	290,304	290,304	290,304
	Categorical Security Aid	10-3177	92,138	92,138	92,138
	Adjustment Aid	10-3178	364,843	233,699	219,558
	Total Revenues from State Sources			1,067,765	830,171
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	250,000	200,000
	Actual Revenues (Over)/Under Expenditures		914	0	0
General Fund Revenues	Total Operating Budget		4,214,693	4,490,246	4,682,941
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	3,066	0	0
	Total Revenues from Local Sources	20-1XXX	3,066	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	75,576	482,095	685,650
	Total Revenues from State Sources		75,576	482,095	685,650
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	255,215	195,898	166,513
	Title II	20-4451-4455	15,784	16,581	14,094
	Title III	20-4491-4494	10,505	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	84,491	81,829	69,555
	Total Revenues from Federal Sources		365,995	294,308	250,162
Special Revenue Fund Revenues	Total Grants and Entitlements		444,637	776,403	935,812
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	20,000	0	77,655

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-Repayment of Community Disaster Loan	40-1210	0	20,000	0
	Total Revenues from Local Sources		0	20,000	0
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		20,000	20,000	77,655
Debt Service Fund Revenues	Total Repayment of Debt		20,000	20,000	77,655
All Fund Revenues	Total Revenues/Sources		4,679,330	5,286,649	5,696,408
Revenues Net of Transfers	Deduct Transfer-Transfer from General Fund Surplus to Debt Service-Repay Community Disaster Loan	11-000-520-937	20,000	0	77,655
	Total Revenues/Sources Net of Transfers		4,659,330	5,286,649	5,618,753

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	1,316,367	1,272,798	1,350,621	
	Special Education-Instruction	11-2XX-100-XXX	332,538	470,101	424,286	
	Bilingual Education-Instruction	11-240-100-XXX	65,407	67,654	70,104	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	250	5,000	5,000	
	Summer School	11-422-XXX-XXX	20,590	22,000	22,000	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	62,458	100,000	65,000	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	63,337	71,418	74,574	
	Undistributed Expenditures-Health Services	11-000-213-XXX	87,892	90,554	91,554	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	61,109	102,654	104,954	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	65,270	56,120	87,140	
	Undistributed Expenditures-Guidance	11-000-218-XXX	60,939	64,104	66,604	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	217,280	199,917	223,314	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	49,258	55,000	55,000	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	44,424	24,000	24,000	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,658	3,000	6,000	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	116,904	108,300	109,600	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	113,838	111,925	113,722	
	Undistributed Expenditures-Central Services	11-000-251-XXX	72,378	72,083	75,076	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	14,862	32,000	12,000	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	297,611	324,458	359,037	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	113,235	85,633	110,826	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,009,490	1,144,628	1,147,900	
	Transfer from General Fund Surplus to Debt Service-Repay Community Disaster Loan	11-000-520-937	20,000	0	77,655	
		Total Undistributed Expenditures		2,473,943	2,645,794	2,803,956
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	25	100
Interest Earned on Current Expense Emergency Res		10-607	0	25	25	
General Fund Current Expenses	Total General Current Expense		4,209,095	4,483,397	4,676,092	

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	3,774	5,000	5,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,824	1,824	1,824
	Interest Deposit to Capital Reserve	10-604	0	25	25
	Total Capital Outlay		5,598	6,849	6,849
General Fund Expenses and Transfers	General Fund Grand Total		4,214,693	4,490,246	4,682,941
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,066	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	75,576	211,029	258,143
	Support Services	20-218-200-XXX	0	200,066	377,507
	Facility Acquisition and Construction Services	20-218-400-XXX	0	71,000	50,000
	Total Preschool Education Aid	20-218-XXX-XXX	75,576	482,095	685,650
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	75,576	482,095	685,650
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	255,215	195,898	166,513
	Title II	20-XXX-XXX-XXX	15,784	16,581	14,094
	Title III	20-XXX-XXX-XXX	10,505	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	84,491	81,829	69,555
	Total Federal Projects	20-XXX-XXX-XXX	365,995	294,308	250,162
Special Revenue Fund Expenses	Total Special Revenue Funds		444,637	776,403	935,812
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	20,000	20,000	77,655
	Total Debt Service Funds		20,000	20,000	77,655
All Fund Expenses	Total Expenditures/Appropriations		4,679,330	5,286,649	5,696,408
Expenses Net of Transfers	Deduct Transfer-Transfer from General Fund Surplus to Debt Service-Repay Community Disaster Loan	11-000-520-937	20,000	0	77,655
	Total Expenditures Net of Transfers		4,659,330	5,286,649	5,618,753

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	58,373	58,398	58,423	58,448
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	56,791	106,816	106,841	106,941
	Legal Reserve	2,815	2,814	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	50,302	50,327	50,352	50,377
	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	520,000	469,012	450,000	250,000
	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	\$19,067	\$19,572	\$19,764	\$20,912	\$22,376
Total Classroom Instruction	\$11,195	\$11,860	\$12,387	\$13,007	\$13,626
Classroom-Salaries and Benefits	\$10,935	\$11,532	\$11,900	\$12,399	\$12,904
Classroom-General Supplies and Textbooks	\$160	\$232	\$319	\$436	\$565
Classroom-Purchased Services	\$100	\$96	\$168	\$172	\$157
Total Support Services	\$4,450	\$4,210	\$4,031	\$4,362	\$5,001
Support Services-Salaries and Benefits	\$3,964	\$3,913	\$3,456	\$3,742	\$4,250
Total Administrative Costs	\$1,573	\$1,813	\$1,620	\$1,770	\$1,736
Administration Salaries and Benefits	\$928	\$1,051	\$966	\$996	\$1,020
Total Operations and Maintenance of Plant	\$1,784	\$1,629	\$1,654	\$1,698	\$1,934
Operations and Maintenance-Salaries and Benefits	\$863	\$738	\$733	\$756	\$924
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$2	\$1	\$22	\$23	\$23
Total Equipment Costs	\$198	\$18	\$22	\$344	\$255
Legal Costs	\$21	\$32	\$33	\$34	\$25
Employee Benefits as a percentage of salaries*	45.37%	38.31%	42.33%	43.53%	41.55%

*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)
Banking	BCBANC Consortium - Banking services	0
Food Services	Central Regional BOE - Food Service	0
Insurance Coverages and Benefits	State of NJ - School Employees Health Benefits Plan for Medical and Rx Coverage	0
	NJ School Insurance Group & MOCSSIF - Property, Legal Liability and Workers Comp Insurance	0
	CJHIF - Dental Insurance Coverage	0
Purchasing	ESCNJ and HCESC - Cooperative Purchasing networks	0
Special Education Services	Island Heights BOE - CST Services	0
	Seaside Park BOE / Lavallette BOE / Island Heights BOE - Preschool Disabled Tuition	0
Superintendent and Assistant Sup.	Central Regional BOE - Superintendent and Business Administrator Services	0
Transportation Services, including Fuel	Central Regional BOE and MOESC - Special Ed Routes and Field Trips	0

Estimated Tax Rates

Municipality	Category	Amount
Seaside Heights	(A) General Fund School Levy	3,577,480
	(D) Total School Levy	3,577,480
	(B) Estimated Net Taxable Valuation (as of 12/31/20)	661,353,800
	(H) Estimated Equalized Valuation (as of 10/01/20)	678,767,882
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.5409
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.5409
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.5271
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.5271

Employee Contract List for District

Name	Category	Measure
Christopher Raichle	Job Title	Principal
	Job Title II	CST Supervisor
	Base Annual Salary Amount	\$115,000
	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	06/30/25
	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$4,950
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$5,000
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,200
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$24,583
	Contractual Post-Employment Benefit Description of Payout of Sick days	Capped per state law
	Contractual Post-Employment Benefit Description of Payout of Vacation days	only paid upon separation
	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
Christopher Raichle	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$4,792
	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	Capped at 10 days
	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
Shared Services Contract	Job Title	Superintendent
	Job Title	Business Administrator
	Job Title II	None Reported
	Job Title II	None Reported
	Base Annual Salary Amount	\$15,000
	Base Annual Salary Amount	\$25,000
	Full-Time Equivalent (FTE)	1.0
	Full-Time Equivalent (FTE)	1.0
	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

Employee Contract List for District

Name	Category	Measure
Shared Services Contract	Beginning Date of Contract	07/01/19
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/22
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Consulting Days	0
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$250
	Total Allowances Amount	\$250
	Total Bonuses Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$0

Employee Contract List for District

Name	Category	Measure
	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 Sick days	N/A
	Contractual Post-Employment Benefit Description of Payout of Vacation 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 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 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
Shared Services Contract	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 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 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 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 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 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 1	None Reported

Employee Contract List for District

Name	Category	Measure
Shared Services Contract	Additional Comment 2	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
	Additional Comment 3	None Reported