

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	139.0	124.0	132.0
On Roll Special Ed Full-Time	11.0	6.0	12.0
On Roll Subtotal	150.0	130.0	144.0
In Private School Placements		1.0	0.0
Sent to Other Districts Regular	26.0	27.0	43.5
Sent to Other Districts Special Ed	3.5	5.5	1.0
Received	22.0	31.0	48.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	4,759,655	4,759,655	4,845,037
	Total Tuition	10-1300	97,236	105,750	107,127
	Unrestricted Miscellaneous Revenues	10-1XXX	3,157	2,500	2,300
	Interest Earned on Maintenance Reserve	10-1XXX	0	5	20
	Interest Earned on Capital Reserve Funds	10-1XXX	550	100	180
	Other Restricted Miscellaneous Revenues	10-1XXX	16	0	0
	Total Revenues from Local Sources			4,860,614	4,868,010
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	13,842	13,842	13,842
	Extraordinary Aid	10-3131	118,337	0	0
	Categorical Special Education Aid	10-3132	108,087	119,155	121,687
	Categorical Security Aid	10-3177	11,412	11,412	11,412
	Total Revenues from State Sources			251,678	144,409
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	601,425	453,880
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	429,000	0
	Actual Revenues (Over)/Under Expenditures		-434,200	0	0
General Fund Revenues	Total Operating Budget		4,678,092	6,042,844	5,555,485
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	50,899	30,000	30,000
	Other Revenue from Local Sources	20-1XXX	2,441	0	0
	Total Revenues from Local Sources	20-1XXX	53,340	30,000	30,000
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	2,640	2,112	2,101
	Arp-Idea Preschool	20-4409	0	542	0
	Arp-Idea Basic	20-4419	0	6,344	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	43,614	34,891	36,816
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	0	50,000
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	0	40,000
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	0	40,000
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	0	45,000
	Arp-ESSER	20-4540	0	0	72,947
CARES Act Education Stabilization Fund	20-4530	7,718	0	0	

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Coronavirus Relief Fund (CRF)	20-4532	3,588	0	0
	CRRSA Act-ESSER II	20-4534	0	0	36,474
	CRRSA Act-Learning Acceleration Grant	20-4535	0	0	25,000
	CRRSA Act-Mental Health Grant	20-4536	0	0	45,000
	Additional or Compensatory Special Education and Related Services (Acasers)	20-4537	0	0	25,000
	Total Revenues from Federal Sources			57,560	43,889
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-223	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		110,677	73,889	448,338
All Fund Revenues	Total Revenues/Sources		4,788,769	6,116,733	6,003,823
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,788,769	6,116,733	6,003,823

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,425,193	1,492,254	1,411,886
	Special Education-Instruction	11-2XX-100-XXX	416,855	476,785	473,843
	Basic Skills/Remedial-Instruction	11-230-100-XXX	41,435	47,916	48,841
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	21,548	58,650	58,650
	School-Sponsored Athletics-Instruction	11-402-100-XXX	20,212	53,850	53,850
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	492,625	835,390	914,724
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	21,194	21,090	16,494
	Undistributed Expenditures-Health Services	11-000-213-XXX	109,894	104,913	106,963
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	50,857	169,678	88,000
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	42,686	70,249	59,215
	Undistributed Expenditures-Guidance	11-000-218-XXX	72,809	85,519	84,012
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	155,081	180,711	183,817
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	67,295	88,592	106,731
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	8,694	52,257	53,424
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	10,790	20,500	20,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	170,584	156,131	140,299
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	72,255	81,691	72,780
	Undistributed Expenditures-Central Services	11-000-251-XXX	74,531	94,925	65,129
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	6,196	8,946	9,455
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	444,083	580,058	530,451
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	61,459	174,057	97,421
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	532,290	751,625	770,429
	Total Undistributed Expenditures			2,393,323	3,476,332
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	5	20
General Fund Current Expenses	Total General Current Expense		4,318,566	5,605,792	5,366,934

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	359,526	436,952	188,371
	Interest Deposit to Capital Reserve	10-604	0	100	180
	Total Capital Outlay		359,526	437,052	188,551
General Fund Expenses and Transfers	General Fund Grand Total		4,678,092	6,042,844	5,555,485
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,441	0	0
	Student Activity Fund	20-475-XXX-XXX	50,676	30,000	30,000
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	2,640	2,112	2,101
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	43,614	34,891	36,816
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	6,344	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	542	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	7,718	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	3,588	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	0	36,474
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	0	25,000
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	0	45,000
	Additional or Compensatory Special Education and Related Services (Acasers) Program	20-486-XXX-XXX	0	0	25,000
	Arp ESSER Grant Program	20-487-xxx-xxx	0	0	72,947
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	0	50,000
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	0	40,000
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	0	40,000
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	57,560	43,889	418,338
Special Revenue Fund Expenses	Total Special Revenue Funds		110,677	73,889	448,338
All Fund Expenses	Total Expenditures/Appropriations		4,788,769	6,116,733	6,003,823
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,788,769	6,116,733	6,003,823

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	364,944	368,337	250,000	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,927,785	2,331,005	1,902,105	1,902,285
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	200,000	200,000	200,005	200,025
	Legal Reserve	803,828	936,968	453,880	0
	Unemployment Fund	44,583	46,301	46,301	46,301
	Tuition Reserve	76,000	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 Special Revenue Fund	Student Activity Fund	22,534	22,757	22,757	22,757
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$22,656	\$25,436	\$27,743	\$35,356	\$30,241
Total Classroom Instruction	\$12,464	\$15,076	\$15,489	\$19,657	\$17,198
Classroom-Salaries and Benefits	\$12,000	\$14,065	\$14,941	\$18,800	\$16,295
Classroom-General Supplies and Textbooks	\$366	\$886	\$453	\$604	\$797
Classroom-Purchased Services	\$98	\$125	\$95	\$253	\$106
Total Support Services	\$5,067	\$4,225	\$5,809	\$7,163	\$6,026
Support Services-Salaries and Benefits	\$4,094	\$3,479	\$4,002	\$4,925	\$4,573
Total Administrative Costs	\$1,598	\$2,473	\$2,231	\$2,946	\$2,306
Administration Salaries and Benefits	\$1,055	\$1,718	\$1,665	\$1,737	\$1,517
Total Operations and Maintenance of Plant	\$2,797	\$3,295	\$3,457	\$4,658	\$3,882
Operations and Maintenance-Salaries and Benefits	\$1,311	\$1,763	\$1,737	\$2,111	\$1,522
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$699	\$330	\$741	\$911	\$822
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$187	\$361	\$155	\$198	\$174
Employee Benefits as a percentage of salaries*	20.10%	20.06%	27.25%	25.10%	27.79%

*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 2021-22 revised appropriations and the 2022-23 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	107,127	Tuition Income
190	Parent/Guardian	107,127	Tuition Income
300	Interest on Income	2,300	Interest paid

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Shared Business Administrator with Spring Lake	0
Insurance Coverages and Benefits	Participating in MOCSSIF and NJSIG	0
Municipal/Public Works	Assists with Maintenance of Property including Snow Plowing	0
Purchasing	Participating in NJESC	0
Transportation Services, including Fuel	Agreement with MOESC	0

Estimated Tax Rates

Municipality	Category	Amount
Sea Girt Borough	(A) General Fund School Levy	4,845,037
	(D) Total School Levy	4,845,037
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	2,646,977,600
	(H) Estimated Equalized Valuation (as of 10/01/21)	2,734,763,509
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.1830
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.1830
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.1772
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.1772

Employee Contract List for District

Name	Category	Measure
Jeffrey Russo	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Pupil Services
	Base Annual Salary Amount	\$116,500
	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	07/01/21
	End Date of Contract	06/30/22
	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	\$4,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,605
	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
	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
Jeffrey Russo	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
Mindy Green	Job Title	Business Administrator
	Job Title II	Shared Services
	Base Annual Salary Amount	\$65,000
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	25
	Shared District	4980
	Job Title Other District	Business Administrator
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	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	

Employee Contract List for District

Name	Category	Measure
Richard Guibord	Job Title	Information Technology
	Job Title II	none
	Base Annual Salary Amount	\$89,459
	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	07/01/21
	End Date of Contract	06/30/22
	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 \$15,000 max
	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

Employee Contract List for District

Name	Category	Measure
Richard Guibord	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 Papera	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$160,434
	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	07/01/21
	End Date of Contract	06/30/22
	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
Richard Papera	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)	\$500
	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
	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
	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	