

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	186.0	157.0	163.0
On Roll Special Ed Full-Time	35.0	39.0	41.0
On Roll Subtotal	221.0	196.0	204.0
In Private School Placements		1.0	1.0
Sent to Contracted Preschool		14.0	0.0
Sent to Other Districts Regular	1.0	2.0	0.0
Sent to Other Districts Special Ed		2.0	0.0
Received	6.0	3.0	1.0

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	3,350,000	3,577,480	3,748,999
	Total Tuition	10-1300	51,707	25,000	25,000
	Unrestricted Miscellaneous Revenues	10-1XXX	21,874	20,000	20,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	25	25	25
	Interest Earned on Maintenance Reserve	10-1XXX	25	100	25
	Interest Earned on Capital Reserve Funds	10-1XXX	25	25	25
	Other Restricted Miscellaneous Revenues	10-1XXX	35	0	0
	Total Revenues from Local Sources		3,423,691	3,622,630	3,794,074
General Fund Revenues from State Sources	School Choice Aid	10-3116	18,197	62,478	84,015
	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	284,890
	Categorical Security Aid	10-3177	92,138	92,138	92,138
	Adjustment Aid	10-3178	233,699	219,558	0
	Total Revenues from State Sources		830,171	860,311	656,876
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	0	22,978
	Total Revenues from Federal Sources		0	0	22,978
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	200,000	200,000
	Withdrawal from Maintenance Reserve	10-310	0	100,000	0
	Adjustment for Prior Year Encumbrances		0	30,186	0
	Actual Revenues (Over)/Under Expenditures		-148,493	0	0
General Fund Revenues	Total Operating Budget		4,105,369	4,813,127	4,673,928
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	526,439	685,650	107,792
	Total Revenues from State Sources		526,439	685,650	107,792
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	229,097	187,327	159,228
	Title II	20-4451-4455	15,831	15,978	13,581
	Arp-Idea Preschool	20-4409	2,226	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	81,829	84,146	71,524
	CARES Act Education Stabilization Fund	20-4530	154,681	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	23,088	0	0
	Total Revenues from Federal Sources		506,752	287,451	244,333
Special Revenue Fund Revenues	Total Grants and Entitlements		1,033,191	973,101	352,125
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	0	77,655	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	20,000	0	0
	Total Revenues from Local Sources		20,000	0	0
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		20,000	77,655	0
Debt Service Fund Revenues	Total Repayment of Debt		20,000	77,655	0
All Fund Revenues	Total Revenues/Sources		5,158,560	5,863,883	5,026,053
Revenues Net of Transfers	Deduct Transfer-Transfer from General Fund Surplus to Debt Service-Repay Community Disaster Loan	11-000-520-937	0	77,655	0
	Total Revenues/Sources Net of Transfers		5,158,560	5,786,228	5,026,053

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	1,243,677	1,350,621	1,285,038
	Special Education-Instruction	11-2XX-100-XXX	291,467	424,286	451,349
	Bilingual Education-Instruction	11-240-100-XXX	67,879	70,104	73,540
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	5,000	4,000
	Summer School	11-422-XXX-XXX	2,051	22,000	2,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	31,709	65,000	65,000
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	88,610	74,574	79,574
	Undistributed Expenditures-Health Services	11-000-213-XXX	90,039	91,590	93,267
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	75,793	104,954	101,667
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	64,440	87,140	90,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	63,285	66,604	73,253
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	205,440	223,314	225,700
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	45,750	55,000	55,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	45,078	24,000	57,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,590	6,000	5,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	91,853	109,600	117,600
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	100,377	113,722	114,572
	Undistributed Expenditures-Central Services	11-000-251-XXX	65,289	75,076	71,899
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	20,877	12,000	17,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	391,549	459,037	387,261
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	96,207	110,826	109,059
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	961,919	1,147,900	1,178,250
	Transfer from General Fund Surplus to Debt Service-Repay Community Disaster Loan	11-000-520-937	0	77,655	0
	Total Undistributed Expenditures		2,439,805	2,903,992	2,841,102
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	100	25
	Interest Earned on Current Expense Emergency Res	10-607	0	25	25
General Fund Current Expenses	Total General Current Expense		4,044,879	4,776,128	4,657,079

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	55,066	5,000	5,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	5,424	31,974	11,824
	Interest Deposit to Capital Reserve	10-604	0	25	25
	Total Capital Outlay		60,490	36,999	16,849
General Fund Expenses and Transfers	General Fund Grand Total		4,105,369	4,813,127	4,673,928
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	224,879	258,143	107,792
	Support Services	20-218-200-XXX	187,247	377,507	0
	Facility Acquisition and Construction Services	20-218-400-XXX	114,313	50,000	0
	Total Preschool Education Aid	20-218-XXX-XXX	526,439	685,650	107,792
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	526,439	685,650	107,792
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	229,097	187,327	159,228
	Title II	20-XXX-XXX-XXX	15,831	15,978	13,581
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	81,829	84,146	71,524
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	2,226	0	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	154,681	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	23,088	0	0
	Total Federal Projects	20-XXX-XXX-XXX	506,752	287,451	244,333
Special Revenue Fund Expenses	Total Special Revenue Funds		1,033,191	973,101	352,125
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	20,000	77,655	0
	Total Debt Service Funds		20,000	77,655	0
All Fund Expenses	Total Expenditures/Appropriations		5,158,560	5,863,883	5,026,053
Expenses Net of Transfers	Deduct Transfer-Transfer from General Fund Surplus to Debt Service-Repay Community Disaster Loan	11-000-520-937	0	77,655	0
	Total Expenditures Net of Transfers		5,158,560	5,786,228	5,026,053

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	469,012	450,000	358,459	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	58,398	58,423	58,448	58,473
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	106,816	156,841	56,941	56,966
	Legal Reserve	2,814	91,541	91,541	0
	Unemployment Fund	25,184	23,701	23,701	23,701
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	50,327	50,352	50,377	50,402
	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	0	0	0	0
	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	\$19,572	\$10,045	\$22,376	\$25,169	\$22,504
Total Classroom Instruction	\$11,860	\$5,031	\$13,626	\$15,017	\$13,131
Classroom-Salaries and Benefits	\$11,532	\$4,921	\$12,904	\$14,221	\$12,601
Classroom-General Supplies and Textbooks	\$232	\$62	\$565	\$622	\$333
Classroom-Purchased Services	\$96	\$48	\$157	\$173	\$197
Total Support Services	\$4,210	\$3,211	\$5,001	\$5,511	\$5,182
Support Services-Salaries and Benefits	\$3,913	\$2,587	\$4,250	\$4,684	\$4,594
Total Administrative Costs	\$1,813	\$754	\$1,736	\$1,914	\$1,902
Administration Salaries and Benefits	\$1,051	\$407	\$1,020	\$1,124	\$1,113
Total Operations and Maintenance of Plant	\$1,629	\$1,014	\$1,934	\$2,641	\$2,204
Operations and Maintenance-Salaries and Benefits	\$738	\$394	\$924	\$1,019	\$1,035
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$1	\$0	\$23	\$26	\$20
Total Equipment Costs	\$18	\$393	\$255	\$281	\$25
Legal Costs	\$32	\$13	\$25	\$28	\$51
Employee Benefits as a percentage of salaries*	38.31%	36.00%	41.55%	41.55%	41.90%

*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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Food Services	Central Regional BOE - Breakfast and Lunch for students	0
Insurance Coverages and Benefits	MOCSSIF - Property, Casualty, Workers Comp Insurance	0
	NJ School Employee Health Benefits Program - Medical and Rx Coverage for Employees	0
	CJHIF - Dental Coverage for Employees	0
Municipal/Public Works	Borough of Seaside Heights - Garbage and Recycling	0
Purchasing	ESCNJ, HCESC - Cooperative Purchasing Networks	0
Special Education Services	Island Heights BOE - Social Worker	0
Superintendent and Assistant Sup.	Central Regional BOE - Superintendent and Business Administrator	0
Transportation Services, including Fuel	Central Regional BOE, MOESC - Bus Routes and Field Trips	0

Estimated Tax Rates

Municipality	Category	Amount
Seaside Heights	(A) General Fund School Levy	3,748,999
	(D) Total School Levy	3,748,999
	(B) Estimated Net Taxable Valuation (as of 12/31/21)	672,615,500
	(H) Estimated Equalized Valuation (as of 10/01/21)	780,726,951
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.5574
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.5574
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.4802
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.4802

Employee Contract List for District

Name	Category	Measure
Chris Raichle	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$118,450
	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	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	\$6,450
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	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	\$30,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Per State law
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per State Law
	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
Chris Raichle	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$4,935
	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	Up to 10 days per year
	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 Service 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 Service Contract	Beginning Date of Contract	07/01/20
	Beginning Date of Contract	07/01/21
	End Date of Contract	06/30/25
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Personal Days	5
	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	\$0
	Total Allowances Amount	\$0
	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
Shared Service Contract	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
	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 Service Contract	Additional Comment 2	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
	Additional Comment 3	None Reported