

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	108.0	104.0	116.0
On Roll Special Ed Full-Time	20.0	17.0	14.0
On Roll Subtotal	128.0	121.0	130.0
Sent to Other Districts Special Ed	2.0	2.0	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	2,327,020	2,327,020	2,327,020
	Unrestricted Miscellaneous Revenues	10-1XXX	7,346	5,272	6,239
	Other Restricted Miscellaneous Revenues	10-1XXX	6,025	0	0
	<b>Total Revenues from Local Sources</b>		<b>2,340,391</b>	<b>2,332,292</b>	<b>2,333,259</b>
General Fund Revenues from State Sources	School Choice Aid	10-3116	178,276	180,306	186,536
	Categorical Transportation Aid	10-3121	11,068	11,068	11,068
	Extraordinary Aid	10-3131	19,538	0	0
	Categorical Special Education Aid	10-3132	70,486	79,209	86,612
	Categorical Security Aid	10-3177	9,976	9,976	9,976
	Adjustment Aid	10-3178	31,349	31,349	31,349
	<b>Total Revenues from State Sources</b>		<b>320,693</b>	<b>311,908</b>	<b>325,541</b>
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	67,000	56,000
	Withdrawal from Maintenance Reserve	10-310	0	80,000	0
	Adjustment for Prior Year Encumbrances		0	19,160	0
	<b>Actual Revenues (Over)/Under Expenditures</b>		<b>44,320</b>	<b>0</b>	<b>0</b>
<b>General Fund Revenues</b>	<b>Total Operating Budget</b>		<b>2,705,404</b>	<b>2,810,360</b>	<b>2,714,800</b>
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	6,237	4,750	5,000
	<b>Total Revenues from Local Sources</b>	20-1XXX	<b>6,237</b>	<b>4,750</b>	<b>5,000</b>
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	77	0	0
	Title II	20-4451-4455	1,997	1,654	0
	Title IV	20-4471-4474	10,000	8,500	0
	IDEA Part B (Handicapped)	20-4420-4429	34,144	37,050	0
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	0	38,000
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	0	34,000
	ARP-ESSER	20-4540	0	0	42,500
	CARES Act Education Stabilization Fund	20-4530	17,682	0	0
	Coronavirus Relief Fund (CRF)	20-4532	4,233	0	0
	CRRSA Act-ESSER II	20-4534	0	36,474	0
CRRSA Act-Learning Acceleration Grant	20-4535	0	25,000	0	

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	CRRSA Act-Mental Health Grant	20-4536	0	45,000	38,250
	Total Revenues from Federal Sources		68,133	153,678	152,750
Special Revenue Fund Revenues	Total Grants and Entitlements		77,380	158,428	157,750
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	110,000	17,658	0
	Local Tax Levy	40-1210	75,728	167,012	176,659
Debt Service Fund Revenues from Local Sources	Interest on Investments	40-1510	4	0	0
	Miscellaneous	40-1XXX	4	0	0
	Total Revenues from Local Sources		75,732	167,012	176,659
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	61,493	62,428	63,329
	Budgeted Fund Balance	40-303	0	12	401
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		247,225	247,110	240,389
	Actual Revenues (Over)/Under Expenditures		-390	0	0
Debt Service Fund Revenues	Total Repayment of Debt		246,835	247,110	240,389
All Fund Revenues	Total Revenues/Sources		3,029,619	3,215,898	3,112,939
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,029,619	3,215,898	3,112,939

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	1,087,582	950,278	924,053
	Special Education-Instruction	11-2XX-100-XXX	322,360	357,471	353,773
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	12,146	10,292
	School-Sponsored Athletics-Instruction	11-402-100-XXX	8,889	0	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	51,192	110,626	100,000
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	28,016	29,767	24,616
	Undistributed Expenditures-Health Services	11-000-213-XXX	24,596	40,282	20,819
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	80,617	90,000	90,000
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	41,729	12,000	12,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	15,000	17,500	16,700
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	4,170	4,500	4,500
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	103	1,500	1,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	106,095	119,066	100,494
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	0	0	13,000
	Undistributed Expenditures-Central Services	11-000-251-XXX	103,716	108,698	112,119
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	302,337	403,570	333,526
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	71,482	53,488	51,104
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	453,716	495,664	543,000
	Total Undistributed Expenditures		1,282,769	1,486,661	1,422,878
	General Fund Current Expenses	Total General Current Expense		2,701,600	2,806,556
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		2,705,404	2,810,360	2,714,800
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	77	0	0
	Title II	20-XXX-XXX-XXX	1,997	1,654	0
	Title IV	20-XXX-XXX-XXX	10,000	8,500	0
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	34,144	37,050	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	17,682	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	4,233	0	0

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses for Federal Projects	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	36,474	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	25,000	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	38,250
	ARP-ESSER Grant Program	20-487-xxx-xxx	0	0	42,500
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	0	38,000
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	0	34,000
	Total Federal Projects	20-XXX-XXX-XXX	68,133	153,678	152,750
Special Revenue Fund Expenses	Total Special Revenue Funds		77,380	158,428	157,750
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	246,835	247,110	240,389
	Total Debt Service Funds		246,835	247,110	240,389
All Fund Expenses	Total Expenditures/Appropriations		3,029,619	3,215,898	3,112,939
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,029,619	3,215,898	3,112,939

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	325,026	315,165	248,165	192,165
	Repayment of Debt	23	413	401	0
Restricted for General Operating Budget	Capital Reserve	33,489	33,489	33,489	33,489
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	155,439	155,439	75,439	75,439
	Legal Reserve	0	0	0	0
	Unemployment Fund	44,579	50,276	50,276	50,276
	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 Special Revenue Fund	Student Activity Fund	8,434	5,424	5,424	5,424
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for 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	\$19,792	\$20,213	\$20,148	\$21,838	\$19,691
Total Classroom Instruction	\$13,021	\$13,840	\$13,057	\$13,906	\$13,100
Classroom-Salaries and Benefits	\$12,333	\$12,795	\$12,285	\$13,144	\$12,280
Classroom-General Supplies and Textbooks	\$424	\$663	\$431	\$540	\$485
Classroom-Purchased Services	\$264	\$383	\$341	\$223	\$336
Total Support Services	\$1,727	\$1,640	\$1,515	\$1,800	\$1,435
Support Services-Salaries and Benefits	\$612	\$539	\$581	\$779	\$489
Total Administrative Costs	\$2,250	\$2,050	\$2,252	\$2,410	\$2,308
Administration Salaries and Benefits	\$2,091	\$1,861	\$2,090	\$2,241	\$2,151
Total Operations and Maintenance of Plant	\$2,657	\$2,572	\$3,184	\$3,572	\$2,726
Operations and Maintenance-Salaries and Benefits	\$1,068	\$929	\$929	\$1,003	\$601
Board Contribution to Food Services	\$6	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$106	\$87	\$113	\$122	\$98
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$13	\$78	\$38	\$43	\$38
Employee Benefits as a percentage of salaries*	26.78%	27.88%	32.40%	30.84%	36.31%

\*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	0
Municipal/Public Works	Borough of Island Heights snow plowing, grass cutting	0
Social Worker/Psychologist	Seaside Heights	0
Special Education Services	Toms River Board of Education out of district placement	0
	Seaside Heights out of district placement	0
Technology Services	Central Regional/Seaside Heights	0



**Estimated Tax Rates**

Municipality	Category	Amount
Island Heights	(A) General Fund School Levy	2,327,020
	(D) Total School Levy	2,503,679
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	370,923,890
	(H) Estimated Equalized Valuation (as of 10/01/21)	405,318,345
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6274
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.6750
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.5741
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.6177

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