

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	127.0	113.0	123.0
On Roll Special Ed Full-Time	38.0	48.0	38.0
On Roll Subtotal	165.0	161.0	161.0
In Private School Placements	3.0	2.0	2.0
Sent to Other Districts Regular	4.0	0.0	0.0
Sent to Other Districts Special Ed	1.0	6.0	3.0
Received	8.0	12.0	1.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	4,013,793	4,314,000	4,497,360
	Total Tax Levy	10-121x	4,013,793	4,314,000	4,497,360
	Total Tuition	10-1300	22,486	25,000	25,000
	Unrestricted Miscellaneous Revenues	10-1XXX	135,319	57,041	70,700
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	25	25	25
	Interest Earned on Maintenance Reserve	10-1XXX	25	25	25
	Interest Earned on Capital Reserve Funds	10-1XXX	25	25	25
	Total Revenues from Local Sources		4,171,673	4,396,116	4,593,135
General Fund Revenues from State Sources	School Choice Aid	10-3116	93,120	80,816	96,424
	Categorical Transportation Aid	10-3121	11,203	11,203	16,295
	Extraordinary Aid	10-3131	85,185	0	40,000
	Categorical Special Education Aid	10-3132	184,630	153,976	217,978
	Equalization Aid	10-3176	60,726	0	0
	Categorical Security Aid	10-3177	92,138	92,138	38,483
	Other State Aids	10-3XXX	455	46,658	0
	State Reimbursement for Lead Testing of Drinking Water	10-3300	1,080	0	0
	Total Revenues from State Sources		528,537	384,791	409,180
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	23,148	4,899
	Total Revenues from Federal Sources		0	23,148	4,899
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	98,455	245,611
	Adjustment for Prior Year Encumbrances		0	659	0
	Actual Revenues (Over)/Under Expenditures		391,547	0	0
General Fund Revenues	Total Operating Budget		5,091,757	4,903,169	5,252,825
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	2,000	0	0
	Total Revenues from Local Sources	20-1XXX	2,000	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	597,055	631,745	603,528
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	4,787	0	0
	Total Revenues from State Sources		601,842	631,745	603,528

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	365,000	225,901	170,000
	Title II	20-4451-4455	12,212	15,798	12,000
	IDEA Part B (Handicapped)	20-4420-4429	88,932	59,414	45,000
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	39,095	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	25,713	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	45,000	0	0
	ARP-ESSER	20-4540	115,112	0	0
	ARP Homeless Children and Youth II Grant	20-4546	780	0	0
	Total Revenues from Federal Sources		691,844	301,113	227,000
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	71,315	0	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	75,460	128,922
Special Revenue Fund Revenues	Total Grants and Entitlements		1,367,001	1,008,318	959,450
All Fund Revenues	Total Revenues/Sources		6,458,758	5,911,487	6,212,275
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	71,315	0	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	75,460	128,922
	Total Revenues/Sources Net of Transfers		6,387,443	5,836,027	6,083,353

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,362,483	1,149,543	1,238,626
	Special Education-Instruction	11-2XX-100-XXX	404,360	399,600	490,725
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	0	1,309
	Bilingual Education-Instruction	11-240-100-XXX	78,448	81,200	84,460
	Vocational Programs-Local-Instruction	11-3XX-100-XXX	1,731	0	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	2,000	1,000
	Summer School	11-422-XXX-XXX	34,165	2,000	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	361,527	332,480	369,551
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	96,599	86,900	71,183
	Undistributed Expenditures-Health Services	11-000-213-XXX	101,016	68,207	49,685
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	99,307	107,294	110,896
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	110,436	125,000	153,476
	Undistributed Expenditures-Guidance	11-000-218-XXX	58,803	83,150	85,172
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	226,508	264,424	253,598
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	52,550	15,600	10,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	82,588	91,300	85,501
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	477	2,500	2,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	140,828	179,567	152,000
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	106,707	83,315	78,937
	Undistributed Expenditures-Central Services	11-000-251-XXX	88,918	89,322	108,121
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	13,797	14,260	21,500
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	314,626	330,388	348,994
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	277,097	225,836	168,692
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,068,230	1,167,384	1,365,000
	Total Undistributed Expenditures		3,200,014	3,266,927	3,434,806
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	25	25
	Interest Earned on Current Expense Emergency Res	10-607	0	25	25
General Fund Current Expenses	Total General Current Expense		5,081,201	4,901,320	5,250,976

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	105	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	10,451	1,824	1,824
	Interest Deposit to Capital Reserve	10-604	0	25	25
	Total Capital Outlay		10,556	1,849	1,849
General Fund Expenses and Transfers	General Fund Grand Total		5,091,757	4,903,169	5,252,825
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,000	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	210,407	202,705	214,928
	Support Services	20-218-200-XXX	426,650	504,500	517,522
	Facility Acquisition and Construction Services	20-218-400-XXX	31,313	0	0
	Total Preschool Education Aid	20-218-XXX-XXX	668,370	707,205	732,450
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	4,787	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	673,157	707,205	732,450
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	365,000	225,901	170,000
	Title II	20-XXX-XXX-XXX	12,212	15,798	12,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	88,932	59,414	45,000
	ARP-ESSER Grant Program	20-487-xxx-xxx	115,112	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	39,095	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	25,713	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	45,000	0	0
	ARP Homeless Children and Youth II	20-496-xxx-xxx	780	0	0
	Total Federal Projects	20-XXX-XXX-XXX	691,844	301,113	227,000
Special Revenue Fund Expenses	Total Special Revenue Funds		1,367,001	1,008,318	959,450
All Fund Expenses	Total Expenditures/Appropriations		6,458,758	5,911,487	6,212,275
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	71,315	0	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	75,460	128,922
	Total Expenditures Net of Transfers		6,387,443	5,836,027	6,083,353

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	637,948	245,611	245,611	0
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	58,473	58,498	58,523	58,548
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	56,966	56,991	57,016	57,041
	Legal Reserve	98,455	98,455	0	0
	Unemployment Fund	25,306	25,362	25,362	25,362
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	50,402	50,427	50,452	50,477
	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	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$23,078	\$27,835	\$33,648	\$29,315	\$31,601
Total Classroom Instruction	\$13,290	\$15,928	\$18,760	\$15,709	\$17,452
Classroom-Salaries and Benefits	\$12,872	\$15,512	\$18,072	\$15,153	\$16,690
Classroom-General Supplies and Textbooks	\$302	\$347	\$488	\$362	\$612
Classroom-Purchased Services	\$116	\$69	\$200	\$194	\$149
Total Support Services	\$5,894	\$7,402	\$9,228	\$8,505	\$8,873
Support Services-Salaries and Benefits	\$5,483	\$6,896	\$8,435	\$7,883	\$8,100
Total Administrative Costs	\$2,029	\$2,322	\$2,488	\$2,595	\$2,594
Administration Salaries and Benefits	\$818	\$1,099	\$1,464	\$1,010	\$1,048
Total Operations and Maintenance of Plant	\$1,812	\$2,103	\$3,059	\$2,475	\$2,572
Operations and Maintenance-Salaries and Benefits	\$875	\$1,049	\$1,380	\$1,342	\$1,196
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$1	\$0	\$7	\$15	\$6
Total Equipment Costs	\$16	\$181	\$107	\$0	\$0
Legal Costs	\$98	\$205	\$143	\$354	\$124
Employee Benefits as a percentage of salaries*	30.86%	38.21%	45.10%	46.08%	51.09%

*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 2024-25 revised appropriations and the 2025-26 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)
Business Services	Shared Service With Berkeley Township Board of Education - Business Administrator, Payroll, Benefits, Etc.	0
Curriculum Services	Shared Service With Berkeley Township Board of Education - Director	0
Custodial and Maintenance Services	Shared Service With Berkeley Township Board of Education - Supervisor	0
Food Services	Shared Service With Berkeley Township Board of Education - Meals	0
Insurance Coverages and Benefits	School Employee Health Benefits Program - State of NJ Medical and Rx Coverage for Employees	0
	Central Jersey Health Insurance Fund - Dental Insurance for employees	0
	MOCSSIF - Insurance Fund for Workers Comp, Property, Casualty Insurance	0
Municipal/Public Works	Borough of Seaside Heights - Garbage/Recycling and Electric	0
Professional Staff Development	Purchase Professional Development from ETTC	0
Purchasing	ESCNJ and MOESC - Purchasing Cooperatives	0
Special Education Services	Shared Service With Berkeley Township Board of Education - Director	0
Staffing - Other	Ocean Gate BOE, Island Heights BOE, Lavallette BOE - Preschool Specialist / ESL Teacher	0
Superintendent and Assistant Sup.	Shared Service With Berkeley Township Board of Education - Superintendent	0
Technology Services	Shared Service With Berkeley Township Board of Education - Supervisor	0
Transportation Services, including Fuel	Shared Service With Berkeley Township Board of Education - Field Trips	0

Estimated Tax Rates

Municipality	Category	Amount
Seaside Heights	(A) General Fund School Levy	4,497,360
	(D) Total School Levy	4,497,360
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	1,705,658,300
	(H) Estimated Equalized Valuation (as of 10/01/24)	1,312,513,672
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.2637
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.2637
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.3427
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.3427

Employee Contract List for District

Name	Category	Measure
Chris Raichle	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$143,222
	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	07/01/24
	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	\$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 Law
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Contract
	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	\$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