

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	124.0	121.0	119.0
On Roll Special Ed Full-Time	6.0	11.0	11.0
On Roll Subtotal	130.0	132.0	130.0
In Private School Placements	1.0		1.0
Sent to Other Districts Regular	27.0	38.0	42.0
Sent to Other Districts Special Ed	5.5	5.5	2.0
Received	31.0	50.0	51.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	4,759,655	4,845,037	4,941,938
	Total Tuition	10-1300	138,240	107,127	129,560
	Unrestricted Miscellaneous Revenues	10-1XXX	16,617	2,500	2,500
	Interest Earned on Maintenance Reserve	10-1XXX	0	20	20
	Interest Earned on Capital Reserve Funds	10-1XXX	1,777	180	180
	Other Restricted Miscellaneous Revenues	10-1XXX	52	0	0
	Total Revenues from Local Sources			4,916,341	4,954,864
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	13,842	13,842	13,842
	Extraordinary Aid	10-3131	119,939	0	0
	Categorical Special Education Aid	10-3132	119,155	121,687	124,288
	Categorical Security Aid	10-3177	11,412	11,412	11,412
	Other State Aids	10-3XXX	9,000	0	0
	Total Revenues from State Sources			273,348	146,941
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	453,880	789,207
	Adjustment for Prior Year Encumbrances		0	43,741	0
	Actual Revenues (Over)/Under Expenditures		-167,413	0	0
General Fund Revenues	Total Operating Budget		5,022,276	5,599,426	6,012,947
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	53,486	30,000	30,000
	Other Revenue from Local Sources	20-1XXX	2,736	0	0
	Total Revenues from Local Sources	20-1XXX	56,222	30,000	30,000
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	2,311	2,721	2,312
	Arp-Idea Preschool	20-4409	542	0	0
	Arp-Idea Basic	20-4419	6,013	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	32,145	52,217	35,000
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	50,000	10,000
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	28,000
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	30,000
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	45,000	38,000
	Arp-ESSER	20-4540	0	72,947	72,947

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	CRRSA Act-ESSER II	20-4534	0	36,474	0
	CRRSA Act-Learning Acceleration Grant	20-4535	10,655	20,995	0
	Other	20-4XXX	4,463	32,012	0
	CRRSA Act-Mental Health Grant	20-4536	1,995	45,000	0
	Additional or Compensatory Special Education and Related Services (Acasers)	20-4537	0	25,000	0
	Total Revenues from Federal Sources			58,124	462,366
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-23,441	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		90,905	492,366	246,259
All Fund Revenues	Total Revenues/Sources		5,113,181	6,091,792	6,259,206
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		5,113,181	6,091,792	6,259,206

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,488,067	1,474,225	1,564,433
	Special Education-Instruction	11-2XX-100-XXX	452,438	475,843	488,518
	Basic Skills/Remedial-Instruction	11-230-100-XXX	48,034	48,841	50,246
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	43,485	58,650	50,763
	School-Sponsored Athletics-Instruction	11-402-100-XXX	26,061	55,946	43,859
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	657,542	962,124	1,034,314
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	22,236	16,494	16,989
	Undistributed Expenditures-Health Services	11-000-213-XXX	76,667	88,963	109,272
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	30,507	22,450	88,000
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	44,831	59,615	61,137
	Undistributed Expenditures-Guidance	11-000-218-XXX	71,624	79,012	103,020
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	156,036	183,817	188,499
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	72,053	84,731	86,824
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	39,243	53,424	87,852
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,797	23,337	23,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	135,901	152,299	145,469
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	81,189	72,780	66,209
	Undistributed Expenditures-Central Services	11-000-251-XXX	84,326	67,983	74,183
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	9,118	10,645	9,731
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	513,998	527,474	539,374
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	50,033	97,821	109,829
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	510,552	794,381	823,274
	Total Undistributed Expenditures			2,558,653	3,297,350
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	20	20
General Fund Current Expenses	Total General Current Expense		4,616,738	5,410,875	5,764,815

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	405,538	188,371	247,952
	Interest Deposit to Capital Reserve	10-604	0	180	180
	Total Capital Outlay		405,538	188,551	248,132
General Fund Expenses and Transfers	General Fund Grand Total		5,022,276	5,599,426	6,012,947
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,736	0	0
	Student Activity Fund	20-475-XXX-XXX	30,045	30,000	30,000
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	2,311	2,721	2,312
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	32,145	52,217	35,000
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	6,013	0	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	542	0	0
	Other	20-XXX-XXX-XXX	4,463	32,012	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	36,474	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	10,655	20,995	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	1,995	45,000	0
	Additional or Compensatory Special Education and Related Services (Acasers) Program	20-486-XXX-XXX	0	25,000	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	72,947	72,947
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	50,000	10,000
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	28,000
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	30,000
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	38,000
	Total Federal Projects	20-XXX-XXX-XXX	58,124	462,366	216,259
Special Revenue Fund Expenses	Total Special Revenue Funds		90,905	492,366	246,259
All Fund Expenses	Total Expenditures/Appropriations		5,113,181	6,091,792	6,259,206
Expenses Net of Transfers	Total Expenditures Net of Transfers		5,113,181	6,091,792	6,259,206

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	368,337	369,939	369,939	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	2,331,005	2,353,782	2,353,962	2,354,142
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	200,000	200,000	200,020	200,040
	Legal Reserve	936,968	1,123,148	669,268	0
	Unemployment Fund	46,301	50,374	50,374	50,374
	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	22,757	46,198	46,198	46,198
	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	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$25,436	\$29,399	\$30,241	\$32,936	\$35,306
Total Classroom Instruction	\$15,076	\$17,418	\$17,198	\$19,246	\$20,516
Classroom-Salaries and Benefits	\$14,065	\$16,445	\$16,295	\$18,231	\$19,276
Classroom-General Supplies and Textbooks	\$886	\$838	\$797	\$783	\$1,003
Classroom-Purchased Services	\$125	\$135	\$106	\$233	\$237
Total Support Services	\$4,225	\$4,513	\$6,026	\$5,900	\$7,186
Support Services-Salaries and Benefits	\$3,479	\$4,226	\$4,573	\$4,961	\$5,557
Total Administrative Costs	\$2,473	\$2,568	\$2,306	\$2,654	\$2,443
Administration Salaries and Benefits	\$1,718	\$1,555	\$1,517	\$1,823	\$1,910
Total Operations and Maintenance of Plant	\$3,295	\$4,276	\$3,882	\$4,205	\$4,376
Operations and Maintenance-Salaries and Benefits	\$1,763	\$2,742	\$1,522	\$1,652	\$1,709
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$330	\$596	\$822	\$923	\$772
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$361	\$158	\$174	\$201	\$146
Employee Benefits as a percentage of salaries*	20.06%	17.62%	27.79%	27.85%	27.47%

\*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 2022-23 revised appropriations and the 2023-24 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)
Insurance Coverages and Benefits	Participating in MOCSSIF and NJSIG	0
Municipal/Public Works	Assists with property maintenance 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	4,941,938
	(D) Total School Levy	4,941,938
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	2,820,739,500
	(H) Estimated Equalized Valuation (as of 10/01/22)	3,105,515,248
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.1752
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.1752
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.1591
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.1591

Employee Contract List for District

Name	Category	Measure
	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Pupil Services
	Base Annual Salary Amount	\$120,000
	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	07/01/22
	End Date of Contract	06/30/23
	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	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)	\$817
	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
Richard Guibord	Job Title	Information Technology
	Job Title II	none
	Base Annual Salary Amount	\$92,053
	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	07/01/22
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	240
	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

Employee Contract List for District

Name	Category	Measure
Richard Guibord	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
	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	\$164,445
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Richard Papera	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/22
	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	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	\$5,165
	Total Bonuses Amount	\$16,280
	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 \$15,000
	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	

Employee Contract List for District

Name	Category	Measure
Richard Papera	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