

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	157.0	148.0	165.0
On Roll Special Ed Full-Time	39.0	54.0	55.0
On Roll Subtotal	196.0	202.0	220.0
In Private School Placements	1.0	1.0	2.0
Sent to Contracted Preschool	14.0		0.0
Sent to Other Districts Regular	2.0	5.0	0.0
Sent to Other Districts Special Ed	2.0	3.0	0.0
Received	3.0	8.0	1.0

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	3,577,480	3,748,999	4,013,793
	Total Tuition	10-1300	71,900	25,000	25,000
	Unrestricted Miscellaneous Revenues	10-1XXX	713	20,000	62,306
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	25	25	25
	Interest Earned on Maintenance Reserve	10-1XXX	100	25	25
	Interest Earned on Capital Reserve Funds	10-1XXX	25	25	25
	Total Revenues from Local Sources			3,650,243	3,794,074
General Fund Revenues from State Sources	School Choice Aid	10-3116	62,478	84,015	93,120
	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	284,890	60,726
	Categorical Security Aid	10-3177	92,138	92,138	92,138
	Adjustment Aid	10-3178	219,558	0	0
	Total Revenues from State Sources			860,311	656,876
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	22,978	21,947
	Total Revenues from Federal Sources		0	22,978	21,947
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	200,000	240,000
	Adjustment for Prior Year Encumbrances		0	3,242	0
	Actual Revenues (Over)/Under Expenditures		320,382	0	0
General Fund Revenues	Total Operating Budget		4,830,936	4,677,170	4,804,938
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	5,819	0	0
	Total Revenues from Local Sources	20-1XXX	5,819	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	546,098	631,380	597,055
	Other Restricted Entitlements	20-32XX	4,393	0	0
	Total Revenues from State Sources		550,491	631,380	597,055

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	213,727	332,207	282,376
	Title II	20-4451-4455	15,978	23,232	19,747
	Arp-Idea Preschool	20-4409	3,357	0	0
	Arp-Idea Basic	20-4419	12,348	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	84,146	87,374	74,268
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	40,000	0	0
	Arp-ESSER	20-4540	966,905	382,353	69,584
	CRRSA Act-ESSER II	20-4534	535,792	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	37,677	0	0
	CRRSA Act-Mental Health Grant	20-4536	20,157	0	0
	Arp Homeless Children and Youth II Grant	20-4546	14,983	0	0
		Total Revenues from Federal Sources		1,945,070	825,166
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	71,315
Special Revenue Fund Revenues	Total Grants and Entitlements		2,501,380	1,456,546	1,114,345
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	77,655	0	0
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		77,655	0	0
Debt Service Fund Revenues	Total Repayment of Debt		77,655	0	0
All Fund Revenues	Total Revenues/Sources		7,409,971	6,133,716	5,919,283
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	71,315
	Deduct Transfer-Transfer from General Fund Surplus to Debt Service-Repay Community Disaster Loan	11-000-520-937	77,655	0	0
	Total Revenues/Sources Net of Transfers		7,332,316	6,133,716	5,847,968

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	1,352,690	1,285,038	1,408,714	
	Special Education-Instruction	11-2XX-100-XXX	376,337	451,349	352,387	
	Bilingual Education-Instruction	11-240-100-XXX	70,940	73,540	77,484	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	891	4,000	4,000	
	Summer School	11-422-XXX-XXX	18,402	2,000	2,000	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	9,850	65,000	65,000	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	88,642	79,574	80,306	
	Undistributed Expenditures-Health Services	11-000-213-XXX	92,289	93,267	94,309	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	83,113	101,667	105,384	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	65,276	90,000	124,575	
	Undistributed Expenditures-Guidance	11-000-218-XXX	71,833	73,253	76,909	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	228,144	225,700	226,358	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	41,000	55,000	40,000	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	83,395	57,000	56,000	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,269	5,000	3,000	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	122,654	117,600	134,332	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	93,913	114,572	114,550	
	Undistributed Expenditures-Central Services	11-000-251-XXX	78,568	71,899	80,328	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	15,751	17,000	10,000	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	629,297	389,858	370,387	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	246,449	109,059	155,170	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	904,302	1,178,250	1,206,846	
	Transfer from General Fund Surplus to Debt Service-Repay Community Disaster Loan	11-000-520-937	77,655	0	0	
		Total Undistributed Expenditures		2,934,400	2,843,699	2,943,454
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	100	25	25
Interest Earned on Current Expense Emergency Res		10-607	25	25	25	
General Fund Current Expenses	Total General Current Expense		4,753,785	4,659,676	4,788,089	

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	36,797	5,000	5,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	40,329	12,469	11,824
	Interest Deposit to Capital Reserve	10-604	25	25	25
	Total Capital Outlay		77,151	17,494	16,849
General Fund Expenses and Transfers	General Fund Grand Total		4,830,936	4,677,170	4,804,938
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	5,819	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	248,959	222,578	241,390
	Support Services	20-218-200-XXX	291,051	402,687	426,980
	Facility Acquisition and Construction Services	20-218-400-XXX	6,088	6,115	0
	Total Preschool Education Aid	20-218-XXX-XXX	546,098	631,380	668,370
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	4,393	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	550,491	631,380	668,370
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	213,727	332,207	282,376
	Title II	20-XXX-XXX-XXX	15,978	23,232	19,747
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	84,146	87,374	74,268
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	12,348	0	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	3,357	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	535,792	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	37,677	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	20,157	0	0
	Arp ESSER Grant Program	20-487-xxx-xxx	966,905	382,353	69,584
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	40,000	0	0
	Arp Homeless Children and Youth II	20-496-xxx-xxx	14,983	0	0
	Total Federal Projects	20-XXX-XXX-XXX	1,945,070	825,166	445,975
Special Revenue Fund Expenses	Total Special Revenue Funds		2,501,380	1,456,546	1,114,345

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	77,655	0	0
	Total Debt Service Funds		77,655	0	0
All Fund Expenses	Total Expenditures/Appropriations		7,409,971	6,133,716	5,919,283
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	71,315
	Deduct Transfer-Transfer from General Fund Surplus to Debt Service-Repay Community Disaster Loan	11-000-520-937	77,655	0	0
	Total Expenditures Net of Transfers		7,332,316	6,133,716	5,847,968

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	450,000	256,527	388,068	148,068
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	58,423	58,448	58,473	58,498
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	156,841	56,941	56,966	56,991
	Legal Reserve	91,541	91,541	0	0
	Unemployment Fund	25,219	25,254	25,254	25,254
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	50,352	50,377	50,402	50,427
	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	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	\$18,837	\$11,745	\$22,504	\$24,177	\$22,384
Total Classroom Instruction	\$11,067	\$6,566	\$13,131	\$14,099	\$12,804
Classroom-Salaries and Benefits	\$10,740	\$6,279	\$12,601	\$13,539	\$12,259
Classroom-General Supplies and Textbooks	\$215	\$208	\$333	\$361	\$372
Classroom-Purchased Services	\$111	\$79	\$197	\$199	\$173
Total Support Services	\$4,301	\$2,625	\$5,182	\$5,826	\$5,749
Support Services-Salaries and Benefits	\$3,946	\$2,387	\$4,594	\$5,126	\$5,160
Total Administrative Costs	\$1,452	\$871	\$1,902	\$1,925	\$1,817
Administration Salaries and Benefits	\$789	\$455	\$1,113	\$1,127	\$922
Total Operations and Maintenance of Plant	\$1,948	\$1,648	\$2,204	\$2,242	\$1,933
Operations and Maintenance-Salaries and Benefits	\$763	\$437	\$1,035	\$1,048	\$834
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$2	\$20	\$20	\$18
Total Equipment Costs	\$752	\$105	\$25	\$55	\$23
Legal Costs	\$25	\$48	\$51	\$52	\$68
Employee Benefits as a percentage of salaries*	37.70%	31.20%	41.90%	42.34%	42.63%

*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)
Business Services	Central Regional BOE - Business Administrator	0
Food Services	Central Regional BOE - Food Service	0
Insurance Coverages and Benefits	MOCSSIF - Property, Casualty, Workers Comp Insurance	0
	NJ School Employees Health Benefits Plan - Employee Medical and Prescription Coverage	0
	Central Jersey Health Insurance Fund - Employee Dental Coverage	0
Municipal/Public Works	Borough of Seaside Heights - Garbage, Recycling, Electric, Water, Sewer	0
Purchasing	ESCNJ, HCESC Purchasing Consortiums	0
Superintendent and Assistant Sup.	Central Regional BOE - Superintendent	0
Transportation Services, including Fuel	Transportation Jointures - Central Regional BOE and MOESC	0

Estimated Tax Rates

Municipality	Category	Amount
Seaside Heights	(A) General Fund School Levy	4,013,793
	(D) Total School Levy	4,013,793
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	672,615,500
	(H) Estimated Equalized Valuation (as of 10/01/22)	931,471,403
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.5967
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.5967
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.4309
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.4309

Employee Contract List for District

Name	Category	Measure
Christopher Raichle	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$135,000
	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	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	Capped per state 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
Christopher Raichle	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$5,625
	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 vacation 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 Services 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)	0.0
	Full-Time Equivalent (FTE)	0.0
	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 Services Contract	Beginning Date of Contract	07/01/22
	Beginning Date of Contract	07/01/22
	End Date of Contract	06/30/23
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Work Days	240
	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