

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	121.0	140.0	124.0
On Roll Special Ed Full-Time	11.0	11.0	11.0
On Roll Subtotal	132.0	151.0	135.0
Sent to Other Districts Regular	38.0	39.0	48.0
Sent to Other Districts Special Ed	5.5	5.0	1.0
Received	50.0	65.0	59.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	4,845,037	4,941,938	5,040,776
	Total Tuition	10-1300	188,024	129,560	194,040
	Unrestricted Miscellaneous Revenues	10-1XXX	24,294	2,500	2,776
	Interest Earned on Maintenance Reserve	10-1XXX	0	20	300
	Interest Earned on Capital Reserve Funds	10-1XXX	40,650	180	5,000
	Total Revenues from Local Sources		5,098,005	5,074,198	5,242,892
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	13,842	13,842	13,842
	Extraordinary Aid	10-3131	120,158	0	0
	Categorical Special Education Aid	10-3132	121,687	124,288	132,485
	Categorical Security Aid	10-3177	11,412	11,412	11,412
	Other State Aids	10-3XXX	10,025	0	0
	Total Revenues from State Sources		277,124	149,542	157,739
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	789,207	669,316
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	483,600
	Adjustment for Prior Year Encumbrances		0	52,620	0
	Actual Revenues (Over)/Under Expenditures		-263,857	0	0
General Fund Revenues	Total Operating Budget		5,111,272	6,065,567	6,553,547
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	66,132	30,000	30,000
	Total Revenues from Local Sources	20-1XXX	66,132	30,000	30,000
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	30,037	0	0
	Title II	20-4451-4455	2,721	2,512	2,135
	ARP-IDEA Basic	20-4419	331	0	0
	IDEA Part B (Handicapped)	20-4420-4429	48,565	46,792	29,750
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	21,501	28,500	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	36,881	3,119	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	15,959	24,041	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	15,739	29,405	0
ARP-ESSER	20-4540	0	67,572	0	

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	CRRSA Act-ESSER II	20-4534	0	5,405	0
	CRRSA Act-Learning Acceleration Grant	20-4535	5,396	9,244	0
	CRRSA Act-Mental Health Grant	20-4536	43,005	0	0
	Total Revenues from Federal Sources		220,135	216,590	31,885
Special Revenue Fund Revenues	Total Grants and Entitlements		295,096	246,590	61,885
All Fund Revenues	Total Revenues/Sources		5,406,368	6,312,157	6,615,432
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		5,406,368	6,312,157	6,615,432

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,489,977	1,609,538	1,654,303
	Special Education-Instruction	11-2XX-100-XXX	421,040	475,618	508,543
	Basic Skills/Remedial-Instruction	11-230-100-XXX	48,945	50,246	48,591
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	40,155	50,763	48,627
	School-Sponsored Athletics-Instruction	11-402-100-XXX	49,974	43,859	43,747
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	968,418	1,034,314	1,053,488
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	26,687	23,614	24,309
	Undistributed Expenditures-Health Services	11-000-213-XXX	79,649	98,947	100,871
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	12,699	88,000	88,000
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	46,502	54,712	50,708
	Undistributed Expenditures-Guidance	11-000-218-XXX	72,672	102,138	77,691
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	168,601	195,649	202,766
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	73,936	86,824	118,571
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	44,704	89,302	91,280
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	16,355	23,000	23,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	135,112	160,014	137,036
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	77,665	72,829	78,518
	Undistributed Expenditures-Central Services	11-000-251-XXX	65,673	82,893	76,560
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	9,340	10,721	10,035
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	432,950	577,031	644,766
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	64,737	109,829	111,925
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	652,647	777,574	862,860
	Total Undistributed Expenditures			2,948,347	3,587,391
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	20	300
General Fund Current Expenses	Total General Current Expense		4,998,438	5,817,435	6,056,995

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	112,834	247,952	491,552
	Interest Deposit to Capital Reserve	10-604	0	180	5,000
	Total Capital Outlay		112,834	248,132	496,552
General Fund Expenses and Transfers	General Fund Grand Total		5,111,272	6,065,567	6,553,547
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	30,037	0	0
	Title II	20-XXX-XXX-XXX	2,721	2,512	2,135
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	48,565	46,792	29,750
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	331	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	5,405	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	5,396	9,244	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	43,005	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	0	67,572	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	21,501	28,500	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	36,881	3,119	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	15,959	24,041	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	15,739	29,405	0
	Total Federal Projects	20-XXX-XXX-XXX	220,135	216,590	31,885
Special Revenue Fund Expenses	Total Special Revenue Funds		295,096	246,590	61,885
All Fund Expenses	Total Expenditures/Appropriations		5,406,368	6,312,157	6,615,432
Expenses Net of Transfers	Total Expenditures Net of Transfers		5,406,368	6,312,157	6,615,432

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	369,939	490,097	370,158	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	2,353,782	2,394,432	2,394,612	1,916,012
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	200,000	200,000	200,020	200,320
	Legal Reserve	1,123,148	1,218,426	549,158	0
	Unemployment Fund	50,374	49,266	49,266	49,266
	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	46,198	37,369	37,369	37,369
	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	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$29,399	\$29,592	\$35,306	\$30,856	\$35,872
Total Classroom Instruction	\$17,418	\$19,153	\$20,516	\$17,659	\$20,667
Classroom-Salaries and Benefits	\$16,445	\$18,470	\$19,276	\$16,498	\$19,425
Classroom-General Supplies and Textbooks	\$838	\$510	\$1,003	\$957	\$998
Classroom-Purchased Services	\$135	\$173	\$237	\$204	\$244
Total Support Services	\$4,513	\$4,220	\$7,186	\$6,138	\$7,123
Support Services-Salaries and Benefits	\$4,226	\$3,913	\$5,557	\$4,768	\$5,621
Total Administrative Costs	\$2,568	\$2,218	\$2,443	\$2,379	\$2,379
Administration Salaries and Benefits	\$1,555	\$1,569	\$1,910	\$1,626	\$2,071
Total Operations and Maintenance of Plant	\$4,276	\$3,296	\$4,376	\$4,007	\$4,968
Operations and Maintenance-Salaries and Benefits	\$2,742	\$1,454	\$1,709	\$1,461	\$1,773
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$596	\$699	\$772	\$660	\$723
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$158	\$112	\$146	\$153	\$59
Employee Benefits as a percentage of salaries*	17.62%	22.94%	27.47%	25.71%	27.30%

\*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 2023-24 revised appropriations and the 2024-25 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)
Transportation Services, including Fuel	Shared Service Agreement for bussing with Manasquan School District	0

Estimated Tax Rates

Municipality	Category	Amount
Sea Girt Borough	(A) General Fund School Levy	5,040,776
	(D) Total School Levy	5,040,776
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	3,669,473,600
	(H) Estimated Equalized Valuation (as of 10/01/23)	3,771,298,664
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.1374
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.1374
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.1337
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.1337

Employee Contract List for District

Name	Category	Measure
Gregory Hillman	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$96,000
	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	08/01/23
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	15
	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	\$3,500
	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	Upon retirement per diem max \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	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
Gregory Hillman	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
Jeffery Russo	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Student Services
	Base Annual Salary Amount	\$123,600
	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	07/01/23
	End Date of Contract	06/30/24
	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	

Employee Contract List for District

Name	Category	Measure
Jeffery Russo	Total Allowances Amount	\$5,832
	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	Upon retirement per diem with max \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	At termination 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
	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 Reported
	Base Annual Salary Amount	\$95,000
	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 Guibord	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/23
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	260
	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
	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 max \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	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 Guibord	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	\$168,556
	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	06/30/24
	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	\$3,120
	Total Bonuses Amount	\$16,839
	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	

Employee Contract List for District

Name	Category	Measure
Richard Papera	Contractual Post-Employment Benefit Description of Payout of Vacation days	At termination/retirement 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
	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