

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	148.0	127.0	104.0
On Roll Special Ed Full-Time	54.0	38.0	36.0
On Roll Subtotal	202.0	165.0	140.0
In Private School Placements	1.0	3.0	3.0
Sent to Other Districts Regular	5.0	4.0	0.0
Sent to Other Districts Special Ed	3.0	1.0	0.0
Received	8.0	8.0	1.0

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	3,748,999	4,013,793	4,314,000
	Total Tuition	10-1300	62,336	25,000	25,000
	Unrestricted Miscellaneous Revenues	10-1XXX	84,948	62,306	57,041
	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			3,896,358	4,101,174
General Fund Revenues from State Sources	School Choice Aid	10-3116	84,015	93,120	80,816
	Categorical Transportation Aid	10-3121	11,203	11,203	11,203
	Categorical Special Education Aid	10-3132	184,630	184,630	153,976
	Equalization Aid	10-3176	284,890	60,726	0
	Categorical Security Aid	10-3177	92,138	92,138	92,138
	Other State Aids	10-3XXX	147,948	0	46,658
	State Reimbursement for Lead Testing of Drinking Water	10-3300	1,080	0	0
Total Revenues from State Sources			805,904	441,817	384,791
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	21,947	23,148
	Total Revenues from Federal Sources		0	21,947	23,148
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	240,000	98,455
	Actual Revenues (Over)/Under Expenditures		-385,220	0	0
General Fund Revenues	Total Operating Budget		4,317,042	4,804,938	4,902,510
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	618,071	597,055	631,745
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	5,138	0	0
	Total Revenues from State Sources		623,209	597,055	631,745
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	365,407	282,376	225,901
	Title II	20-4451-4455	23,232	19,747	15,798
	IDEA Part B (Handicapped)	20-4420-4429	89,977	74,268	59,414
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	10,020	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	11,420	0	0
	ARP-ESSER	20-4540	267,243	69,584	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	64,563	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	851	0	0
	CRRSA Act-Mental Health Grant	20-4536	24,843	0	0
	Total Revenues from Federal Sources		857,556	445,975	301,113
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	71,315	75,460
Special Revenue Fund Revenues	Total Grants and Entitlements		1,480,765	1,114,345	1,008,318
All Fund Revenues	Total Revenues/Sources		5,797,807	5,919,283	5,910,828
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	71,315	75,460
	Total Revenues/Sources Net of Transfers		5,797,807	5,847,968	5,835,368

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	1,256,790	1,408,714	1,231,743
	Special Education-Instruction	11-2XX-100-XXX	466,770	352,387	399,000
	Bilingual Education-Instruction	11-240-100-XXX	73,949	77,484	80,000
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	200	4,000	1,000
	Summer School	11-422-XXX-XXX	6,658	2,000	2,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	5,076	65,000	161,658
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	86,935	80,306	89,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	96,420	94,309	64,500
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	82,299	105,384	97,800
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	132,215	124,575	133,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	75,546	76,909	81,500
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	225,355	226,358	233,574
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	60,500	40,000	40,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	87,263	56,000	58,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,333	3,000	3,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	158,399	134,332	142,100
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	98,137	114,550	116,722
	Undistributed Expenditures-Central Services	11-000-251-XXX	84,602	80,328	55,822
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	25,485	10,000	10,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	320,717	370,387	368,170
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	118,456	155,170	350,072
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	845,402	1,206,846	1,167,000
	Total Undistributed Expenditures			2,507,140	2,943,454
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		4,311,507	4,788,089	4,885,711

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	3,196	5,000	14,950
	Facilities Acquisition and Construction Services	12-000-400-XXX	2,339	11,824	1,824
	Interest Deposit to Capital Reserve	10-604	0	25	25
	Total Capital Outlay		5,535	16,849	16,799
General Fund Expenses and Transfers	General Fund Grand Total		4,317,042	4,804,938	4,902,510
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	244,052	241,390	202,705
	Support Services	20-218-200-XXX	374,019	426,980	504,500
	Total Preschool Education Aid	20-218-XXX-XXX	618,071	668,370	707,205
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	5,138	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	623,209	668,370	707,205
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	365,407	282,376	225,901
	Title II	20-XXX-XXX-XXX	23,232	19,747	15,798
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	89,977	74,268	59,414
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	64,563	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	851	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	24,843	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	267,243	69,584	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	10,020	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	11,420	0	0
Total Federal Projects	20-XXX-XXX-XXX	857,556	445,975	301,113	
Special Revenue Fund Expenses	Total Special Revenue Funds		1,480,765	1,114,345	1,008,318
All Fund Expenses	Total Expenditures/Appropriations		5,797,807	5,919,283	5,910,828
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	71,315	75,460
	Total Expenditures Net of Transfers		5,797,807	5,847,968	5,835,368

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	256,527	637,948	250,000	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	58,448	58,473	58,498	58,523
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	56,941	56,966	56,991	57,016
	Legal Reserve	91,541	98,455	98,455	0
	Unemployment Fund	25,254	25,306	25,306	25,306
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	50,377	50,402	50,427	50,452
	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	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	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	\$23,164	\$23,078	\$22,384	\$29,845	\$33,648
Total Classroom Instruction	\$12,951	\$13,290	\$12,804	\$17,072	\$18,760
Classroom-Salaries and Benefits	\$12,384	\$12,872	\$12,259	\$16,346	\$18,072
Classroom-General Supplies and Textbooks	\$410	\$302	\$372	\$496	\$488
Classroom-Purchased Services	\$157	\$116	\$173	\$230	\$200
Total Support Services	\$5,178	\$5,894	\$5,749	\$7,665	\$9,228
Support Services-Salaries and Benefits	\$4,708	\$5,483	\$5,160	\$6,881	\$8,435
Total Administrative Costs	\$1,718	\$2,029	\$1,817	\$2,423	\$2,488
Administration Salaries and Benefits	\$897	\$818	\$922	\$1,229	\$1,464
Total Operations and Maintenance of Plant	\$3,251	\$1,812	\$1,933	\$2,577	\$3,059
Operations and Maintenance-Salaries and Benefits	\$862	\$875	\$834	\$1,112	\$1,380
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$4	\$1	\$18	\$24	\$7
Total Equipment Costs	\$208	\$16	\$23	\$30	\$107
Legal Costs	\$95	\$98	\$68	\$91	\$143
Employee Benefits as a percentage of salaries*	31.20%	30.86%	42.63%	42.63%	45.10%

*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)
Food Services	Central Regional BOE - Meal delivery	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
Others	Lavallette BOE - Preschool Disabled Program	0
Purchasing	ESCNJ and MOESC - Purchasing Cooperatives	0
Staffing - Other	Ocean Gate BOE and Island Heights BOE - Preschool Specialist	0
Superintendent and Assistant Sup.	Central Regional BOE - Shared Supt, Business Administrator, Human Resources	0

Estimated Tax Rates

Municipality	Category	Amount
Seaside Heights	(A) General Fund School Levy	4,314,000
	(D) Total School Levy	4,314,000
	(B) Estimated Net Taxable Valuation (as of 12/31/23)	696,026,000
	(H) Estimated Equalized Valuation (as of 10/01/23)	1,118,833,088
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6198
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.6198
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.3856
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.3856

Employee Contract List for District

Name	Category	Measure
Chris Raichle	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$139,050
	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	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 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
Chris Raichle	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$5,794
	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 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	\$0
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	1.0
	Full-Time Equivalent (FTE)	1.0
	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	Assistant Supt
	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	07/01/23
	Beginning Date of Contract	07/01/23
	End Date of Contract	06/30/24
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	0
	Contracted Number of Annual Work Days	0
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Personal Days	0
	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