

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	134.0	121.0	125.0
On Roll Special Ed Full-Time	15.0	12.0	0.0
On Roll Subtotal	149.0	133.0	125.0
In Private School Placements	0.0	0.0	1.0
Sent to Other Districts Regular	43.0	37.0	35.0
Sent to Other Districts Special Ed	3.0	2.0	1.0
Received	80.0	61.0	60.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	5,040,776	5,141,592	5,345,771
	Total Tax Levy	10-121x	5,040,776	5,141,592	5,345,771
	Total Tuition	10-1300	384,654	286,142	318,870
	Unrestricted Miscellaneous Revenues	10-1XXX	27,108	3,000	8,500
	Interest Earned on Maintenance Reserve	10-1XXX	0	300	3,000
	Interest Earned on Capital Reserve Funds	10-1XXX	55,722	5,000	30,000
	Total Revenues from Local Sources		5,508,260	5,436,034	5,706,141
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	13,842	889	3,669
	Extraordinary Aid	10-3131	41,131	0	0
	Categorical Special Education Aid	10-3132	132,485	136,247	115,676
	Categorical Security Aid	10-3177	11,412	15,871	29,072
	Total Revenues from State Sources		198,870	153,007	148,417
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	686,413	650,000
	Adjustment for Prior Year Encumbrances		0	9,116	0
	Actual Revenues (Over)/Under Expenditures		382,949	0	0
General Fund Revenues	Total Operating Budget		6,090,079	6,284,570	6,504,558
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	53,632	30,000	0
	Other Revenue from Local Sources	20-1XXX	18,932	0	0
	Total Revenues from Local Sources	20-1XXX	72,564	30,000	0
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	4,311	1,601	0
	IDEA Part B (Handicapped)	20-4420-4429	50,466	22,312	30,000
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	840	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	8	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	1,605	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	4,789	0	0
	ARP-ESSER	20-4540	21,929	0	0
	Total Revenues from Federal Sources		83,948	23,913	30,000
Special Revenue Fund Revenues	Total Grants and Entitlements		151,743	53,913	30,000

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
All Fund Revenues	Total Revenues/Sources		6,241,822	6,338,483	6,534,558
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		6,241,822	6,338,483	6,534,558

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,564,511	1,741,914	1,812,349
	Special Education-Instruction	11-2XX-100-XXX	505,962	449,940	477,287
	Basic Skills/Remedial-Instruction	11-230-100-XXX	48,591	49,391	51,614
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	27,782	51,085	51,400
	School-Sponsored Athletics-Instruction	11-402-100-XXX	44,769	49,835	51,800
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,010,491	1,017,761	948,802
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	26,096	34,610	25,450
	Undistributed Expenditures-Health Services	11-000-213-XXX	84,431	97,603	102,448
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	48,959	60,000	70,000
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	46,763	52,094	56,325
	Undistributed Expenditures-Guidance	11-000-218-XXX	66,721	85,871	70,068
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	179,404	177,705	186,789
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	107,891	97,652	84,015
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	107,682	109,207	113,288
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	12,802	38,250	32,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	137,411	189,659	184,328
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	81,515	71,253	66,148
	Undistributed Expenditures-Central Services	11-000-251-XXX	93,502	101,342	97,870
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	482,832	692,528	617,839
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	59,941	113,312	77,660
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	807,950	990,306	1,285,626
	Total Undistributed Expenditures		3,354,391	3,929,153	4,019,156
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	300	3,000
General Fund Current Expenses	Total General Current Expense		5,546,006	6,271,618	6,466,606
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	60,473	7,952	7,952
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	483,600	0	0
	Interest Deposit to Capital Reserve	10-604	0	5,000	30,000
	Total Capital Outlay		544,073	12,952	37,952
General Fund Expenses and Transfers	General Fund Grand Total		6,090,079	6,284,570	6,504,558

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	18,932	0	0
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	4,311	1,601	0
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	50,466	22,312	30,000
	ARP-ESSER Grant Program	20-487-xxx-xxx	21,929	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	840	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	8	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	1,605	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	4,789	0	0
	Total Federal Projects	20-XXX-XXX-XXX	83,948	23,913	30,000
Special Revenue Fund Expenses	Total Special Revenue Funds		151,743	53,913	30,000
All Fund Expenses	Total Expenditures/Appropriations		6,241,822	6,338,483	6,534,558
Expenses Net of Transfers	Total Expenditures Net of Transfers		6,241,822	6,338,483	6,534,558

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	404,652	325,625	537,635	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	2,739,914	2,612,036	2,617,036	2,647,036
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	200,000	200,000	200,300	203,300
	Legal Reserve	1,201,077	1,014,284	362,365	0
	Unemployment Fund	51,040	52,673	52,673	52,673
	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	37,603	42,372	42,372	42,372
	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	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$30,832	\$29,943	\$38,409	\$38,343	\$42,976
Total Classroom Instruction	\$19,418	\$19,182	\$22,041	\$21,910	\$25,647
Classroom-Salaries and Benefits	\$18,696	\$18,312	\$20,865	\$20,743	\$24,445
Classroom-General Supplies and Textbooks	\$644	\$654	\$919	\$912	\$970
Classroom-Purchased Services	\$78	\$217	\$258	\$256	\$232
Total Support Services	\$4,924	\$4,769	\$7,354	\$7,308	\$8,267
Support Services-Salaries and Benefits	\$4,220	\$4,127	\$6,042	\$6,007	\$6,797
Total Administrative Costs	\$2,089	\$2,169	\$2,568	\$2,707	\$2,703
Administration Salaries and Benefits	\$1,512	\$1,506	\$2,033	\$2,064	\$2,137
Total Operations and Maintenance of Plant	\$3,755	\$3,305	\$5,681	\$5,657	\$5,532
Operations and Maintenance-Salaries and Benefits	\$1,467	\$1,432	\$2,204	\$2,191	\$2,384
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$636	\$509	\$765	\$760	\$827
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$38	\$89	\$95	\$207	\$40
Employee Benefits as a percentage of salaries*	24.23%	26.25%	30.27%	30.44%	38.82%

*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.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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	Participation in a JIF and SHBP	0
Staffing - Other	Media Specialist - Spring Lak Heights	0
	SRO with Sea Girt Borough	0
Transportation Services, including Fuel	Joint transportation agreement with Manasquan	0

Estimated Tax Rates

Municipality	Category	Amount
Sea Girt Borough	(A) General Fund School Levy	5,345,771
	(D) Total School Levy	5,345,771
	(B) Estimated Net Taxable Valuation (as of 03/13/26)	4,998,280,200
	(H) Estimated Equalized Valuation (as of 03/13/26)	4,998,280,200
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.1070
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.1070
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.1070
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.1070

Employee Contract List for District

Name	Category	Measure
Frank Gripp	Job Title	Business Administrator
	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
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/28/25
	End Date of Contract	06/30/26
	Contracted Number of Annual Work Days	156
	Contracted Number of Annual Vacation Days	9
	Contracted Number of Annual Sick Days	8
	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	\$2,500
	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	In accordance with contract and law
	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
Frank Gripp	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
Lauren Vasile	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Student Services
	Base Annual Salary Amount	\$119,000
	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	01/19/26
	End Date of Contract	06/30/26
	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
Lauren Vasile	Total Allowances Amount	\$6,882
	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	\$25,087
	Contractual Post-Employment Benefit Description of Payout of Sick days	In accordance with law and contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	At termination of contract
	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
	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	\$100,785
	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	06/01/25
	End Date of Contract	06/30/26
	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	In accordance with law and contract
	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	\$185,395
	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	06/30/27
	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	\$4,670
	Total Bonuses Amount	\$0
	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	\$34,252
	Contractual Post-Employment Benefit Description of Payout of Sick days	In accordance with contract and law

Employee Contract List for District

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