

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	113.0	105.0	100.0
On Roll Special Ed Full-Time	48.0	53.0	56.0
On Roll Subtotal	161.0	158.0	156.0
In Private School Placements	2.0	1.0	2.0
Sent to Other Districts Regular	0.0	1.0	0.0
Sent to Other Districts Special Ed	6.0	5.0	2.0
Received	12.0	4.0	1.0

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	4,314,000	4,497,360	4,799,327
	Total Tax Levy	10-121x	4,314,000	4,497,360	4,799,327
	Total Tuition	10-1300	0	25,000	25,000
	Unrestricted Miscellaneous Revenues	10-1XXX	94,801	70,700	93,000
	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		4,408,876	4,593,135	4,917,402
General Fund Revenues from State Sources	School Choice Aid	10-3116	80,816	96,424	55,205
	Categorical Transportation Aid	10-3121	11,203	16,295	12,558
	Extraordinary Aid	10-3131	64,403	40,000	40,000
	Categorical Special Education Aid	10-3132	153,976	217,978	239,696
	Categorical Security Aid	10-3177	92,138	38,483	36,867
	Other State Aids	10-3XXX	46,882	0	0
	Total Revenues from State Sources		449,418	409,180	384,326
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	5,923	4,899	21,064
	Total Revenues from Federal Sources		5,923	4,899	21,064
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	245,611	0
	Adjustment for Prior Year Encumbrances		0	40,066	0
	Actual Revenues (Over)/Under Expenditures		-81,719	0	0
General Fund Revenues	Total Operating Budget		4,782,498	5,292,891	5,322,792
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	1,350	27,040	0
	Total Revenues from Local Sources	20-1XXX	1,350	27,040	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	631,075	603,528	625,134
	Total Revenues from State Sources		631,075	603,528	625,134

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	334,847	299,130	224,347
	Title II	20-4451-4455	13,502	15,256	11,442
	Title IV	20-4471-4474	0	22,179	16,634
	IDEA Part B (Handicapped)	20-4420-4429	83,882	77,495	58,121
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	885	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	1,267	0	0
	Total Revenues from Federal Sources		434,383	414,060	310,544
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	75,460	0	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	128,922	133,536
Special Revenue Fund Revenues	Total Grants and Entitlements		1,142,268	1,173,550	1,069,214
All Fund Revenues	Total Revenues/Sources		5,924,766	6,466,441	6,392,006
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	75,460	0	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	128,922	133,536
	Total Revenues/Sources Net of Transfers		5,849,306	6,337,519	6,258,470

Advertised Appropriations

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	1,123,885	1,174,345	1,180,715
	Special Education-Instruction	11-2XX-100-XXX	403,101	558,572	569,930
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	2,809	2,809
	Bilingual Education-Instruction	11-240-100-XXX	81,399	84,460	89,049
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	1,488	1,000	1,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	254,277	309,760	150,500
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	86,660	71,183	69,510
	Undistributed Expenditures-Health Services	11-000-213-XXX	68,290	49,685	50,118
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	112,753	110,896	125,274
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	102,842	103,476	99,575
	Undistributed Expenditures-Guidance	11-000-218-XXX	83,166	103,672	95,774
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	238,117	274,598	276,268
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	23,625	7,500	7,500
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	85,570	89,751	84,040
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	625	2,500	2,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	173,033	167,199	140,558
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	111,373	86,827	62,778
	Undistributed Expenditures-Central Services	11-000-251-XXX	90,450	97,409	91,485
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	16,559	19,250	26,500
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	303,616	404,058	374,275
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	272,168	268,692	226,735
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,087,677	1,303,350	1,594,000
	Undistributed Expenditures-Food Services	11-000-310-930	60,000	0	0
	Total Undistributed Expenditures		3,170,801	3,469,806	3,477,390
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		4,780,674	5,291,042	5,320,943

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	1,824	1,824	1,824
	Interest Deposit to Capital Reserve	10-604	0	25	25
	Total Capital Outlay		1,824	1,849	1,849
General Fund Expenses and Transfers	General Fund Grand Total		4,782,498	5,292,891	5,322,792
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	1,350	27,040	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	222,272	235,659	228,154
	Support Services	20-218-200-XXX	484,263	496,791	530,516
	Total Preschool Education Aid	20-218-XXX-XXX	706,535	732,450	758,670
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	706,535	732,450	758,670
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	334,847	299,130	224,347
	Title II	20-XXX-XXX-XXX	13,502	15,256	11,442
	Title IV	20-XXX-XXX-XXX	0	22,179	16,634
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	83,882	77,495	58,121
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	885	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	1,267	0	0
	Total Federal Projects	20-XXX-XXX-XXX	434,383	414,060	310,544
Special Revenue Fund Expenses	Total Special Revenue Funds		1,142,268	1,173,550	1,069,214
All Fund Expenses	Total Expenditures/Appropriations		5,924,766	6,466,441	6,392,006
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	75,460	0	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	128,922	133,536
	Total Expenditures Net of Transfers		5,849,306	6,337,519	6,258,470

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	245,611	386,313	250,000	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	58,498	58,498	58,523	58,548
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	56,991	56,991	57,016	57,041
	Legal Reserve	98,455	0	0	0
	Unemployment Fund	25,362	25,427	25,427	25,427
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	50,427	50,427	50,452	50,477
	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	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	\$27,835	\$33,569	\$31,601	\$32,422	\$34,181
Total Classroom Instruction	\$15,928	\$17,085	\$17,452	\$17,660	\$19,098
Classroom-Salaries and Benefits	\$15,512	\$16,662	\$16,690	\$16,782	\$18,419
Classroom-General Supplies and Textbooks	\$347	\$354	\$612	\$745	\$541
Classroom-Purchased Services	\$69	\$68	\$149	\$133	\$138
Total Support Services	\$7,402	\$10,347	\$8,873	\$8,908	\$9,578
Support Services-Salaries and Benefits	\$6,896	\$8,324	\$8,100	\$8,058	\$8,761
Total Administrative Costs	\$2,322	\$3,118	\$2,594	\$2,719	\$2,421
Administration Salaries and Benefits	\$1,099	\$1,420	\$1,048	\$1,145	\$997
Total Operations and Maintenance of Plant	\$2,103	\$2,490	\$2,572	\$3,012	\$2,950
Operations and Maintenance-Salaries and Benefits	\$1,049	\$1,340	\$1,196	\$1,396	\$1,520
Board Contribution to Food Services	\$0	\$412	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$13	\$6	\$6	\$6
Total Equipment Costs	\$181	\$0	\$0	\$0	\$0
Legal Costs	\$205	\$297	\$124	\$57	\$64
Employee Benefits as a percentage of salaries*	38.21%	43.17%	51.09%	48.28%	56.91%

*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)
Business Services	Shared School Business Administrator + Payroll,Benefits, Insurance, and Purchasing	0
Curriculum Services	Shared Curriculum Director W/ Berkeley Township School District	0
Custodial and Maintenance Services	Shared Facilities Supervisor + General Maintenance Services W/ Berkeley Township School District	0
Food Services	SFA - SFA Agreement W/ Berkeley Township School District	0
Insurance Coverages and Benefits	NJSolutionsJHIF - Medical + RX	0
	MOCSSIF - Insurance Fund for Workers Comp, Property, Casualty Insurance	0
	Central Jersey Health Insurance Fund - Dental Insurance for employees	0
Municipal/Public Works	Borough of Seaside Heights - Garbage/Recycling and Electric	0
Professional Staff Development	Purchase Professional Development from ETTC	0
Purchasing	ESCNJ and MOESC - Purchasing Cooperatives	0
Special Education Services	Shared Special Education Director W/ Berkeley Township School District	0
Staffing - Other	Ocean Gate BOE, Island Heights BOE, Lavallette BOE - Preschool Specialist / ESL Teacher	0
	Shared Central Office Staff W/ Berkeley Township School District	0
Superintendent and Assistant Sup.	Shared Superintendent W/ Berkeley Township School District	0
Technology Services	Shared Technology Superviosr W/ Berkeley Township School District	0
Transportation Services, including Fuel	Sahred Transportation Supervisor W/ Berkeley Township School District	0

Estimated Tax Rates

Municipality	Category	Amount
Seaside Heights	(A) General Fund School Levy	4,799,327
	(D) Total School Levy	4,799,327
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	1,705,658,300
	(H) Estimated Equalized Valuation (as of 10/01/25)	1,540,097,788
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.2814
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.2814
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.3116
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.3116

Employee Contract List for District

Name	Category	Measure
Christopher Raichle	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$151,944
	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	06/30/27
	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	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
	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	Max Payout Upon Retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max Payout Upon Retirement
	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	\$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