

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	71.0	70.0	76.0
On Roll Special Ed Full-Time	4.0	2.0	3.0
On Roll Subtotal	75.0	72.0	79.0
Sent to Other Districts Special Ed	1.0	1.0	0.0
Received	11.0	5.0	3.0

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	2,038,211	2,078,975	2,120,555
	Total Tuition	10-1300	4,300	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	7,765	5,000	5,300
	Interest Earned on Maintenance Reserve	10-1XXX	250	150	100
	Interest Earned on Capital Reserve Funds	10-1XXX	750	150	100
	Total Revenues from Local Sources			2,051,276	2,084,275
General Fund Revenues from State Sources	School Choice Aid	10-3116	211,667	211,888	268,100
	Categorical Transportation Aid	10-3121	588	588	1,803
	Categorical Special Education Aid	10-3132	54,495	62,984	66,675
	Categorical Security Aid	10-3177	3,321	4,642	5,571
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	20,000	0	0
	Total Revenues from State Sources			290,071	280,102
General Fund Revenues from Other Sources	Withdrawal from Maintenance Reserve	10-310	0	25,000	0
	Actual Revenues (Over)/Under Expenditures		983,781	0	0
General Fund Revenues	Total Operating Budget		3,325,128	2,389,377	2,468,204
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	460	500	100
	Total Revenues from Local Sources	20-1XXX	460	500	100
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	12,220	17,016	0
	Title II	20-4451-4455	4,129	0	0
	Title IV	20-4471-4474	9,370	0	0
	ARP-IDEA Basic	20-4419	3,993	0	0
	IDEA Part B (Handicapped)	20-4420-4429	21,307	20,084	17,071
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	50,000	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	0	45,000	0
	ARP-ESSER	20-4540	837	147,372	0
	CRRSA Act-ESSER II	20-4534	0	819	0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	CRRSA Act-Learning Acceleration Grant	20-4535	18,412	6,588	0
	CRRSA Act-Mental Health Grant	20-4536	1,342	43,658	0
	Total Revenues from Federal Sources		71,610	410,537	17,071
Special Revenue Fund Revenues	Total Grants and Entitlements		71,610	411,037	17,171
All Fund Revenues	Total Revenues/Sources		3,396,738	2,800,414	2,485,375
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,396,738	2,800,414	2,485,375

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	678,803	691,708	770,799
	Special Education-Instruction	11-2XX-100-XXX	109,842	119,947	57,310
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	500	500
	School-Sponsored Athletics-Instruction	11-402-100-XXX	0	750	750
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	24,751	87,970	60,000
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	911	0	0
	Undistributed Expenditures-Health Services	11-000-213-XXX	49,874	64,210	65,335
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	64,824	21,795	71,815
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	33,000	0	0
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	0	40,675	42,000
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	150,591	147,441	155,030
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	0	1,500	1,500
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	8,148	7,200	7,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	46,291	69,879	44,335
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	21,504	23,123	23,520
	Undistributed Expenditures-Central Services	11-000-251-XXX	40,925	41,820	41,820
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	334,358	389,106	464,659
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	75,664	131,124	86,575
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	386,759	519,121	574,480
	Total Undistributed Expenditures			1,237,600	1,544,964
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	150	100
General Fund Current Expenses	Total General Current Expense		2,026,245	2,358,019	2,468,028
Capital Outlay	Equipment	12-XXX-XXX-730	48,807	31,132	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	76	76	76
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	1,250,000	0	0
	Interest Deposit to Capital Reserve	10-604	0	150	100
	Total Capital Outlay			1,298,883	31,358
General Fund Expenses and Transfers	General Fund Grand Total		3,325,128	2,389,377	2,468,204

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	12,220	17,016	0
	Title II	20-XXX-XXX-XXX	4,129	0	0
	Title IV	20-XXX-XXX-XXX	9,370	0	0
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	21,307	20,084	17,071
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	3,993	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	819	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	18,412	6,588	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	1,342	43,658	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	837	147,372	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	50,000	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	0
	Total Federal Projects	20-XXX-XXX-XXX	71,610	410,537	17,071
Special Revenue Fund Expenses	Total Special Revenue Funds		71,610	411,037	17,171
All Fund Expenses	Total Expenditures/Appropriations		3,396,738	2,800,414	2,485,375
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,396,738	2,800,414	2,485,375

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	129,834	250,000	250,000	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,727,367	634,227	84,377	84,477
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	79,277	79,527	54,677	54,777
	Legal Reserve	0	0	0	0
	Unemployment Fund	75,000	75,000	75,000	75,000
	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	1,773	2,233	2,233	2,233
	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	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	\$21,710	\$25,501	\$24,017	\$29,705	\$29,384
Total Classroom Instruction	\$12,449	\$13,746	\$13,312	\$15,982	\$15,042
Classroom-Salaries and Benefits	\$11,866	\$13,168	\$12,467	\$14,956	\$13,998
Classroom-General Supplies and Textbooks	\$527	\$435	\$716	\$868	\$797
Classroom-Purchased Services	\$56	\$143	\$129	\$158	\$246
Total Support Services	\$4,124	\$5,188	\$4,274	\$5,309	\$6,010
Support Services-Salaries and Benefits	\$3,751	\$4,460	\$3,578	\$4,394	\$5,123
Total Administrative Costs	\$1,312	\$1,648	\$1,537	\$2,188	\$1,657
Administration Salaries and Benefits	\$780	\$831	\$791	\$1,002	\$825
Total Operations and Maintenance of Plant	\$3,709	\$4,798	\$4,747	\$5,979	\$6,450
Operations and Maintenance-Salaries and Benefits	\$1,422	\$1,478	\$1,476	\$1,829	\$1,747
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$12	\$0	\$13	\$10	\$9
Total Equipment Costs	\$2,053	\$646	\$511	\$432	\$0
Legal Costs	\$39	\$102	\$102	\$120	\$114
Employee Benefits as a percentage of salaries*	40.41%	33.48%	48.60%	45.85%	48.20%

\*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	Southern Regional School District for Business Services	57,099
Insurance Coverages and Benefits	School Alliance Insurance Fund for property, liability, and workers compensation insurance	10,000
	NJ School Employees Health Benefits Fund for health insurance	50,000
Municipal/Public Works	Borough of Beach Haven for Public Services and Snow Removal	2,500
	Shared Use of Facilities for Recreation Programs	5,000
Professional Staff Development	ETTC and Stockton University for Professional Development	1,500
Purchasing	Educational Services of NJ for Supplies, Equipment, and services	14,000
	Educational Data Services for supplies and equipment	8,650
	Hunterdon Educational Services Commission for supplies and equipment	4,000
	Camden County Educational Services Commission for supplies, equipment and services	1,000
Special Education Services	Southern Regional School District for Child Study Team Services	32,808
	Stafford School District for self-contained special education programs	30,000
Staffing - Other	Little Egg Harbor School District for Physical Therapy Services	2,500
	Stafford Township School District for Guidance Counselor	0
Technology Services	Southern Regional School District for Technology Services	3,000
Transportation Services, including Fuel	Monmouth Ocean Educational Services Commission for Special Education Transportation	0
	Borough of Beach Haven for Fuel	200



Estimated Tax Rates

Municipality	Category	Amount
Beach Haven	(A) General Fund School Levy	2,120,555
	(D) Total School Levy	2,120,555
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	2,141,434,300
	(H) Estimated Equalized Valuation (as of 10/01/22)	3,143,620,523
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.0990
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.0990
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.0675
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.0675

Employee Contract List for District

Name	Category	Measure
Theodore Loeffler	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$151,410
	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	10/01/22
	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	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	\$2,600
	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	\$30,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Calculated per NJSA 18A:30-3.5
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Calculated per P.L. 2007, C. 92
	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
Theodore Loeffler	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