

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	58.0	51.0	67.0
On Roll Special Ed Full-Time	5.0	5.0	9.0
On Roll Subtotal	63.0	56.0	76.0
Sent to Other Districts Special Ed		1.0	0.0
Received		7.0	23.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	2,120,555	2,162,966	2,175,066
	Total Tax Levy	10-121x	2,120,555	2,162,966	2,175,066
	Textbook Sales and Rentals	10-1940	32,398	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	0	10,000	10,000
	Interest Earned on Maintenance Reserve	10-1XXX	800	100	100
	Interest Earned on Capital Reserve Funds	10-1XXX	3,580	100	100
	Total Revenues from Local Sources			2,157,333	2,173,166
General Fund Revenues from State Sources	School Choice Aid	10-3116	268,100	286,340	355,373
	Categorical Transportation Aid	10-3121	1,803	1,803	0
	Categorical Special Education Aid	10-3132	66,675	53,987	52,655
	Categorical Security Aid	10-3177	5,571	5,571	6,865
	Total Revenues from State Sources			342,149	347,701
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	92,032	156,733
	Adjustment for Prior Year Encumbrances		0	26,855	0
	Actual Revenues (Over)/Under Expenditures		-460,113	0	0
General Fund Revenues	Total Operating Budget		2,039,369	2,639,754	2,756,892
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	520	100	100
	Other Revenue from Local Sources	20-1XXX	861	0	0
	Total Revenues from Local Sources	20-1XXX	1,381	100	100
Special Revenue Fund Revenues from State Sources	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	1,385	0	0
	Total Revenues from State Sources		1,385	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	6,706	4,972	0
	Title II	20-4451-4455	987	851	638
	Title IV	20-4471-4474	9,384	11,203	10,000
	IDEA Part B (Handicapped)	20-4420-4429	19,398	21,080	15,810
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	19,249	32,369	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	22,979	17,052	0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	0	2,510	0
	ARP-ESSER	20-4540	25,019	1,761	0
	CRRSA Act-Learning Acceleration Grant	20-4535	500	0	0
	CRRSA Act-Mental Health Grant	20-4536	70,573	0	0
	Total Revenues from Federal Sources		174,795	131,798	26,448
Special Revenue Fund Revenues	Total Grants and Entitlements		177,541	131,898	26,548
All Fund Revenues	Total Revenues/Sources		2,216,910	2,771,652	2,783,440
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		2,216,910	2,771,652	2,783,440

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	711,418	786,320	850,633
	Special Education-Instruction	11-2XX-100-XXX	52,155	58,696	73,320
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	500	500
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	20,750	36,750
	School-Sponsored Athletics-Instruction	11-402-100-XXX	750	0	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	0	54,100	60,000
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	0	13,000	20,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	63,530	72,000	75,448
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	74,643	74,375	76,810
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	0	5,000	16,114
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	5,271	41,500	48,000
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	147,949	156,610	166,869
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	0	6,902	4,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	8,879	7,500	7,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	38,412	47,544	50,287
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	23,529	24,235	25,204
	Undistributed Expenditures-Central Services	11-000-251-XXX	41,580	42,400	43,200
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	353,751	426,520	456,141
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	28,800	75,770	95,660
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	466,616	569,980	650,180
	Total Undistributed Expenditures		1,252,960	1,617,436	1,795,413
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	100	100
General Fund Current Expenses	Total General Current Expense		2,017,283	2,483,802	2,756,716
Capital Outlay	Equipment	12-XXX-XXX-730	22,010	150,000	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	76	5,852	76
	Interest Deposit to Capital Reserve	10-604	0	100	100
		Total Capital Outlay		22,086	155,952
General Fund Expenses and Transfers	General Fund Grand Total		2,039,369	2,639,754	2,756,892

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	861	0	0
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	1,385	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,385	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	6,706	4,972	0
	Title II	20-XXX-XXX-XXX	987	851	638
	Title IV	20-XXX-XXX-XXX	9,384	11,203	10,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	19,398	21,080	15,810
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	500	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	70,573	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	25,019	1,761	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	19,249	32,369	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	22,979	17,052	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	2,510	0
		Total Federal Projects	20-XXX-XXX-XXX	174,795	131,798
Special Revenue Fund Expenses	Total Special Revenue Funds		177,541	131,898	26,548
All Fund Expenses	Total Expenditures/Appropriations		2,216,910	2,771,652	2,783,440
Expenses Net of Transfers	Total Expenditures Net of Transfers		2,216,910	2,771,652	2,783,440

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	342,032	250,000	157,968	157,968
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	435,986	789,566	856,666	856,766
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	95,327	143,800	143,900	144,000
	Legal Reserve	0	156,733	156,733	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	2,492	2,512	2,512	2,512
	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	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$25,981	\$32,878	\$35,070	\$42,033	\$34,223
Total Classroom Instruction	\$13,875	\$17,465	\$18,097	\$21,298	\$17,214
Classroom-Salaries and Benefits	\$13,307	\$16,473	\$16,590	\$19,488	\$15,546
Classroom-General Supplies and Textbooks	\$490	\$885	\$1,212	\$1,457	\$1,347
Classroom-Purchased Services	\$77	\$108	\$295	\$353	\$322
Total Support Services	\$5,141	\$6,796	\$7,973	\$9,263	\$7,570
Support Services-Salaries and Benefits	\$4,146	\$6,231	\$6,681	\$7,962	\$6,502
Total Administrative Costs	\$1,850	\$2,016	\$2,028	\$2,419	\$1,860
Administration Salaries and Benefits	\$1,002	\$1,037	\$985	\$1,194	\$918
Total Operations and Maintenance of Plant	\$4,941	\$6,439	\$6,730	\$8,345	\$6,652
Operations and Maintenance-Salaries and Benefits	\$1,659	\$2,007	\$1,955	\$2,292	\$2,002
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$15	\$12	\$17	\$502	\$678
Total Equipment Costs	\$7	\$364	\$2,273	\$2,679	\$0
Legal Costs	\$98	\$82	\$136	\$161	\$118
Employee Benefits as a percentage of salaries*	43.71%	41.61%	47.77%	46.65%	48.12%

*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 2024-25 revised appropriations and the 2025-26 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 Services with Southern Regional School District for Business Office Services	58,000
Curriculum Services	Ocean County School Districts for shared curriculum development planning	0
Insurance Coverages and Benefits	School Alliance Insurance Fund for property, liability and workers compensation insurance	10,000
	NJ School Employee 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 Recreational and School Programs	5,000
	Use of the Beach Haven Public Library for expanded library services	10,000
Others	Borough of Beach Haven for water and sewer services	15,000
Professional Staff Development	ETTC and Stockton University for Professional Development	1,500
Purchasing	Educational Services Commission of NJ for supplies, equipment and services	14,000
	Educational Data Services for supplies and equipment	8,500
	Hunterdon Educational Services Commission for supplies and equipment	4,000
	Camden County Educational Services Commission for supplies, equipment and services	5,000
Recycling	Borough of Beach Haven for trash and recycling services	15,000
Special Education Services	Shared Services with Stafford School District for Child Study Team Services	35,000
Staffing - Other	Shared Services with Stafford School District for school counselor services	20,000
	Shared Services with Southern Regional School District for school media specialist services	10,000
Technology Services	Shared Services with 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	1,000

Estimated Tax Rates

Municipality	Category	Amount
Beach Haven	(A) General Fund School Levy	2,175,066
	(D) Total School Levy	2,175,066
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	2,188,346,100
	(H) Estimated Equalized Valuation (as of 10/01/24)	4,064,535,847
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.0994
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.0994
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.0535
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.0535

Employee Contract List for District

Name	Category	Measure
Theodore Loeffler	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$155,952
	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	\$26,996
	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