

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	51.0	48.0	52.0
On Roll Special Ed Full-Time	5.0	5.0	4.0
On Roll Subtotal	56.0	53.0	56.0
Sent to Other Districts Special Ed	1.0		0.0
Received	7.0	5.0	5.0

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	2,162,966	2,175,066	2,232,155
	Total Tax Levy	10-121x	2,162,966	2,175,066	2,232,155
	Total Tuition	10-1300	4,250	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	33,590	10,000	19,800
	Interest Earned on Maintenance Reserve	10-1XXX	950	100	100
	Interest Earned on Capital Reserve Funds	10-1XXX	4,365	100	100
	Total Revenues from Local Sources			2,206,121	2,185,266
General Fund Revenues from State Sources	School Choice Aid	10-3116	286,340	355,373	368,712
	Categorical Transportation Aid	10-3121	1,803	0	0
	Categorical Special Education Aid	10-3132	53,987	52,655	50,264
	Categorical Security Aid	10-3177	5,571	6,865	7,470
	Total Revenues from State Sources			347,701	414,893
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	156,733	0
	Withdrawal from Maintenance Reserve	10-310	0	0	73,500
	Transfers from Other Funds	10-5200	108,669	0	0
	Adjustment for Prior Year Encumbrances		0	18,211	0
	Actual Revenues (Over)/Under Expenditures			-331,375	0
General Fund Revenues	Total Operating Budget		2,331,116	2,775,103	2,752,101
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	582	100	100
	Other Revenue from Local Sources	20-1XXX	278	0	0
	Total Revenues from Local Sources	20-1XXX	860	100	100
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	4,051	0	0
	Title II	20-4451-4455	851	638	500
	Title IV	20-4471-4474	10,267	10,000	10,000
	IDEA Part B (Handicapped)	20-4420-4429	18,565	15,810	11,858
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	40,484	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	40,000	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	9,435	0	0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 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	5,000	0	0
	Total Revenues from Federal Sources		128,653	26,448	22,358
Special Revenue Fund Revenues	Total Grants and Entitlements		129,493	26,548	22,458
All Fund Revenues	Total Revenues/Sources		2,460,609	2,801,651	2,774,559
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		2,460,609	2,801,651	2,774,559

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	735,170	851,342	865,110
	Special Education-Instruction	11-2XX-100-XXX	55,532	73,320	77,675
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	500	500
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	36,750	36,750
	School-Sponsored Athletics-Instruction	11-402-100-XXX	18,410	0	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	13,758	60,000	50,000
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	6,152	20,000	20,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	69,053	76,552	76,660
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	74,755	77,300	84,975
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	9,354	15,624	16,146
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	30,391	47,952	48,000
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	155,769	166,869	172,318
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	0	4,000	4,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,830	7,795	7,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	42,059	50,287	52,867
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	24,235	25,204	25,144
	Undistributed Expenditures-Central Services	11-000-251-XXX	42,400	43,248	44,113
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	379,243	472,244	464,134
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	33,417	95,660	96,500
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	487,625	650,180	609,433
	Total Undistributed Expenditures		1,373,041	1,812,915	1,771,790
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		2,182,153	2,774,927	2,751,925
Capital Outlay	Equipment	12-XXX-XXX-730	148,887	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	76	76	76
	Interest Deposit to Capital Reserve	10-604	0	100	100
	Total Capital Outlay		148,963	176	176
General Fund Expenses and Transfers	General Fund Grand Total		2,331,116	2,775,103	2,752,101

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	278	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	4,051	0	0
	Title II	20-XXX-XXX-XXX	851	638	500
	Title IV	20-XXX-XXX-XXX	10,267	10,000	10,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	18,565	15,810	11,858
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	40,484	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	40,000	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	9,435	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	5,000	0	0
	Total Federal Projects	20-XXX-XXX-XXX	128,653	26,448	22,358
Special Revenue Fund Expenses	Total Special Revenue Funds		129,493	26,548	22,458
All Fund Expenses	Total Expenditures/Appropriations		2,460,609	2,801,651	2,774,559
Expenses Net of Transfers	Total Expenditures Net of Transfers		2,460,609	2,801,651	2,774,559

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	250,000	226,035	250,000	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	789,566	1,052,600	1,052,700	1,052,800
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	143,800	244,750	244,850	171,450
	Legal Reserve	156,733	156,733	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	2,512	2,532	2,532	2,532
	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	\$32,878	\$38,712	\$34,223	\$49,418	\$46,524
Total Classroom Instruction	\$17,465	\$19,765	\$17,214	\$24,807	\$23,429
Classroom-Salaries and Benefits	\$16,473	\$19,028	\$15,546	\$22,401	\$21,530
Classroom-General Supplies and Textbooks	\$885	\$595	\$1,347	\$1,933	\$1,608
Classroom-Purchased Services	\$108	\$142	\$322	\$473	\$292
Total Support Services	\$6,796	\$8,521	\$7,570	\$10,741	\$10,221
Support Services-Salaries and Benefits	\$6,231	\$7,604	\$6,502	\$8,808	\$8,335
Total Administrative Costs	\$2,016	\$2,301	\$1,860	\$2,675	\$2,550
Administration Salaries and Benefits	\$1,037	\$1,157	\$918	\$1,326	\$1,207
Total Operations and Maintenance of Plant	\$6,439	\$7,507	\$6,652	\$9,857	\$9,100
Operations and Maintenance-Salaries and Benefits	\$2,007	\$2,210	\$2,002	\$2,884	\$2,656
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$12	\$458	\$678	\$977	\$898
Total Equipment Costs	\$364	\$2,700	\$0	\$0	\$0
Legal Costs	\$82	\$81	\$118	\$170	\$161
Employee Benefits as a percentage of salaries*	41.61%	39.91%	48.12%	48.85%	44.06%

*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 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 Solutions Joint Health Insurance Fund for health insurance	250,000
Municipal/Public Works	Borough of Beach Haven for public services and snow removal	7,500
	Shared Use of Facilities for recreational and school programs	5,000
	Use of the Beach Haven Public Library for expanded library services	5,000
Others	Borough of Beach Haven for water and sewer services	15,000
Professional Staff Development	ETTC and Stockton University for professional development	1,000
Purchasing	Educational Services Commission of NJ for supplies, equipment and services	5,000
	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 Southern Regional School District for school media specialist services	10,000
	Shared Services with Eagleswood School District for school counselor services	20,000
	Shared Services with Little Egg Harbor School District for PT services	10,000
Technology Services	Shared Services with Southern Regional School District for technology support	3,000
Transportation Services, including Fuel	Borough of Beach Haven for fuel	1,000
	Monmouth Ocean Educational Services Commission for Special Education Transportation	0

Estimated Tax Rates

Municipality	Category	Amount
Beach Haven	(A) General Fund School Levy	2,232,155
	(D) Total School Levy	2,232,155
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	2,208,189,100
	(H) Estimated Equalized Valuation (as of 10/01/25)	4,441,249,195
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.1011
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.1011
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.0503
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.0503

Employee Contract List for District

Name	Category	Measure
Theodore Loeffler	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$160,630
	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 PL 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