

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	70.0	58.0	61.0
On Roll Special Ed Full-Time	2.0	5.0	5.0
On Roll Subtotal	72.0	63.0	66.0
Sent to Other Districts Special Ed	1.0		0.0
Received	5.0		0.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,078,975	2,120,555	2,162,966
	Unrestricted Miscellaneous Revenues	10-1XXX	25,142	5,300	10,000
	Interest Earned on Maintenance Reserve	10-1XXX	150	100	100
	Interest Earned on Capital Reserve Funds	10-1XXX	150	100	100
	Total Revenues from Local Sources		2,104,417	2,126,055	2,173,166
General Fund Revenues from State Sources	School Choice Aid	10-3116	211,888	268,100	286,340
	Categorical Transportation Aid	10-3121	588	1,803	1,803
	Categorical Special Education Aid	10-3132	62,984	66,675	53,987
	Categorical Security Aid	10-3177	4,642	5,571	5,571
	Maintenance of Equity Aid	10-3192	92,520	0	0
	Total Revenues from State Sources		372,622	342,149	347,701
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	0	92,032
	Adjustment for Prior Year Encumbrances		0	33,496	0
	Actual Revenues (Over)/Under Expenditures		56,913	0	0
General Fund Revenues	Total Operating Budget		2,533,952	2,501,700	2,612,899
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	1,730	100	100
	Other Revenue from Local Sources	20-1XXX	109	0	0
	Total Revenues from Local Sources	20-1XXX	1,839	100	100
Special Revenue Fund Revenues from State Sources	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	2,891	0	0
	Total Revenues from State Sources		2,891	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	17,101	7,245	0
	Title II	20-4451-4455	0	987	839
	Title IV	20-4471-4474	0	10,000	10,000
	IDEA Part B (Handicapped)	20-4420-4429	20,084	20,627	17,532
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	2,740	41,396	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

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER	20-4540	122,353	25,019	0
	CRRSA Act-ESSER II	20-4534	819	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	6,089	500	0
	CRRSA Act-Mental Health Grant	20-4536	13,085	26,085	0
	Total Revenues from Federal Sources		182,271	256,859	28,371
Special Revenue Fund Revenues	Total Grants and Entitlements		186,742	256,959	28,471
All Fund Revenues	Total Revenues/Sources		2,720,694	2,758,659	2,641,370
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		2,720,694	2,758,659	2,641,370

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	640,891	771,029	769,428
	Special Education-Instruction	11-2XX-100-XXX	56,144	57,310	70,500
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	500	500
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	750	750	750
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	17,678	47,400	60,000
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	0	0	13,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	54,549	68,132	72,000
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	27,228	71,815	74,375
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	44,550	40,500	46,500
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	142,438	155,529	158,110
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	1,200	1,500	12,173
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,257	7,500	7,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	45,196	52,826	46,930
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	23,123	27,629	23,529
	Undistributed Expenditures-Central Services	11-000-251-XXX	41,262	43,820	42,400
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	314,692	472,371	402,462
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	121,048	86,575	82,210
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	445,560	572,480	574,480
	Total Undistributed Expenditures			1,283,781	1,648,077
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		1,981,566	2,477,766	2,456,947
Capital Outlay	Equipment	12-XXX-XXX-730	489	23,758	150,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	76	76	5,852
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	551,821	0	0
	Interest Deposit to Capital Reserve	10-604	0	100	100
	Total Capital Outlay			552,386	23,934
General Fund Expenses and Transfers	General Fund Grand Total		2,533,952	2,501,700	2,612,899
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	109	0	0

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	2,891	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	2,891	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	17,101	7,245	0
	Title II	20-XXX-XXX-XXX	0	987	839
	Title IV	20-XXX-XXX-XXX	0	10,000	10,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	20,084	20,627	17,532
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	819	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	6,089	500	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	13,085	26,085	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	122,353	25,019	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	2,740	41,396	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	182,271	256,859
Special Revenue Fund Expenses	Total Special Revenue Funds		186,742	256,959	28,471
All Fund Expenses	Total Expenditures/Appropriations		2,720,694	2,758,659	2,641,370
Expenses Net of Transfers	Total Expenditures Net of Transfers		2,720,694	2,758,659	2,641,370

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	250,000	342,032	342,032	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	634,227	435,986	436,086	436,186
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	79,527	95,327	95,427	95,527
	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	2,233	2,492	2,492	2,492
	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	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$25,501	\$25,981	\$29,384	\$37,201	\$35,070
Total Classroom Instruction	\$13,746	\$13,875	\$15,042	\$18,796	\$18,097
Classroom-Salaries and Benefits	\$13,168	\$13,307	\$13,998	\$17,483	\$16,590
Classroom-General Supplies and Textbooks	\$435	\$490	\$797	\$1,035	\$1,212
Classroom-Purchased Services	\$143	\$77	\$246	\$278	\$295
Total Support Services	\$5,188	\$5,141	\$6,010	\$7,551	\$7,973
Support Services-Salaries and Benefits	\$4,460	\$4,146	\$5,123	\$6,434	\$6,681
Total Administrative Costs	\$1,648	\$1,850	\$1,657	\$2,366	\$2,028
Administration Salaries and Benefits	\$831	\$1,002	\$825	\$1,221	\$985
Total Operations and Maintenance of Plant	\$4,798	\$4,941	\$6,450	\$8,202	\$6,730
Operations and Maintenance-Salaries and Benefits	\$1,478	\$1,659	\$1,747	\$2,182	\$1,955
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$15	\$9	\$18	\$17
Total Equipment Costs	\$646	\$7	\$0	\$377	\$2,273
Legal Costs	\$102	\$98	\$114	\$143	\$136
Employee Benefits as a percentage of salaries*	33.48%	43.71%	48.20%	47.62%	47.77%

*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 2023-24 revised appropriations and the 2024-25 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.

Estimated Tax Rates

Municipality	Category	Amount
Beach Haven	(A) General Fund School Levy	2,162,966
	(D) Total School Levy	2,162,966
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	2,163,622,600
	(H) Estimated Equalized Valuation (as of 10/01/23)	3,691,558,778
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.1000
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.1000
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.0586
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.0586

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	\$26,647
	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