

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	1,361.0	1,281.0	1,274.0
On Roll Special Ed Full-Time	319.0	362.0	379.0
On Roll Subtotal	1,680.0	1,643.0	1,653.0
In Private School Placements	1.0	1.0	0.0
Sent to Other Districts Regular	1.0	1.0	0.0
Sent to Other Districts Special Ed	1.0		0.0
Received	105.0	100.0	99.0

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	14,607,009	19,373,839	19,761,316
	Total Tax Levy	10-121x	14,607,009	19,373,839	19,761,316
	Total Tuition	10-1300	1,657,038	1,231,880	1,179,858
	Transportation Fees from Other Local Education Authorities	10-1420-1440	20,063	17,490	106,700
	Rents and Royalties	10-1910	0	0	44,569
	Unrestricted Miscellaneous Revenues	10-1XXX	32,985	139,423	96,000
	Interest Earned on Capital Reserve Funds	10-1XXX	109,210	40	0
	Total Revenues from Local Sources		16,426,305	20,762,672	21,188,443
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	1,038,502	1,081,081	894,061
	Extraordinary Aid	10-3131	583,276	242,749	408,293
	Categorical Special Education Aid	10-3132	994,903	1,926,020	2,352,516
	Equalization Aid	10-3176	4,857,195	4,308,097	4,521,641
	Categorical Security Aid	10-3177	381,470	393,196	402,681
	Other State Aids	10-3XXX	718,155	161,585	0
	Total Revenues from State Sources		8,573,501	8,112,728	8,579,192
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	66,420	21,677	51,793
	Total Revenues from Federal Sources		66,420	21,677	51,793
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	703,623	0
	Withdrawal from Maintenance Reserve	10-310	0	31,866	0
	Withdrawal from Unemployment Fund Balance	10-320	0	27,799	0
	Transfers from Other Funds	10-5200	0	375,144	0
	Actual Revenues (Over)/Under Expenditures		2,359,016	0	0
General Fund Revenues	Total Operating Budget		27,425,242	30,035,509	29,819,428
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	197,424	50,000	50,000
	Scholarship Fund Revenue	20-1770	236	50	0
	Other Revenue from Local Sources	20-1XXX	8,860	0	0
	Total Revenues from Local Sources	20-1XXX	206,520	50,050	50,000

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	3,017	3,017	3,017
	Preschool Education Aid	20-3218	4,615,136	4,782,332	5,196,990
	Total Revenues from State Sources		4,618,153	4,785,349	5,200,007
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	669,166	489,642	342,749
	Title II	20-4451-4455	100,019	47,178	33,024
	Title III	20-4491-4494	453	12,851	8,996
	IDEA Part B (Handicapped)	20-4420-4429	540,327	522,444	365,711
	ARP-ESSER	20-4540	5,851	0	0
	Other	20-4XXX	41,333	0	0
	Total Revenues from Federal Sources		1,357,149	1,072,115	750,480
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	650,142	0	388,560
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	375,144	0
Special Revenue Fund Revenues	Total Grants and Entitlements		6,816,525	6,282,658	6,389,047
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	1,130,035	1,131,390	1,131,390
	Interest on Investments	40-1510	1,200	0	0
	Miscellaneous	40-1XXX	1,200	0	0
	Total Revenues from Local Sources		1,131,235	1,131,390	1,131,390
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	642,790	644,235	646,482
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		1,774,025	1,775,625	1,777,872
Debt Service Fund Revenues	Total Repayment of Debt		1,774,025	1,775,625	1,777,872
All Fund Revenues	Total Revenues/Sources		36,015,792	38,093,792	37,986,347
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	650,142	0	388,560
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	375,144	0
	Total Revenues/Sources Net of Transfers		35,365,650	37,718,648	37,597,787

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	6,339,364	5,800,841	6,108,072
	Special Education-Instruction	11-2XX-100-XXX	4,372,117	4,912,501	5,651,900
	Basic Skills/Remedial-Instruction	11-230-100-XXX	366,446	439,795	365,276
	Bilingual Education-Instruction	11-240-100-XXX	116,874	124,084	126,807
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	12,900	4,400	13,500
	Summer School	11-422-XXX-XXX	269,071	299,625	371,765
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	126,898	97,995	178,075
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	0	0	22,071
	Undistributed Expenditures-Health Services	11-000-213-XXX	127,801	133,838	142,014
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	716,729	769,438	960,309
	Undistributed Expenditures-Guidance	11-000-218-XXX	171,080	179,573	197,067
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	754,070	767,944	699,066
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	638,123	682,694	603,409
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	256,148	268,502	233,735
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,289	12,624	39,955
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	609,846	600,167	564,731
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	544,384	564,547	551,738
	Undistributed Expenditures-Central Services	11-000-251-XXX	322,744	351,288	375,783
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	32,752	34,847	28,666
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,268,156	2,559,611	2,585,740
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	2,298,345	2,431,715	2,079,288
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	6,211,104	8,967,145	7,859,874
	Undistributed Expenditures-Food Services	11-000-310-930	133,474	0	0
	Total Undistributed Expenditures		15,216,943	18,421,928	17,121,521
General Fund Current Expenses	Total General Current Expense		26,693,715	30,003,174	29,758,841

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	0	31,866	60,158
	Facilities Acquisition and Construction Services	12-000-400-XXX	146,140	429	429
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	585,387	0	0
	Interest Deposit to Capital Reserve	10-604	0	40	0
	Total Capital Outlay		731,527	32,335	60,587
General Fund Expenses and Transfers	General Fund Grand Total		27,425,242	30,035,509	29,819,428
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	8,860	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	2,316,307	2,446,646	2,798,044
	Support Services	20-218-200-XXX	2,781,615	2,708,847	2,715,412
	Facility Acquisition and Construction Services	20-218-400-XXX	170,373	5,000	75,111
	Total Preschool Education Aid	20-218-XXX-XXX	5,268,295	5,160,493	5,588,567
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	5,268,295	5,160,493	5,588,567
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	669,166	489,642	342,749
	Title II	20-XXX-XXX-XXX	100,019	47,178	33,024
	Title III	20-XXX-XXX-XXX	453	12,851	8,996
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	540,327	522,444	365,711
	Other	20-XXX-XXX-XXX	41,333	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	5,851	0	0
	Total Federal Projects	20-XXX-XXX-XXX	1,357,149	1,072,115	750,480
Special Revenue Fund Expenses	Total Special Revenue Funds		6,816,525	6,282,658	6,389,047
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,774,025	1,775,625	1,777,872
	Total Debt Service Funds		1,774,025	1,775,625	1,777,872
All Fund Expenses	Total Expenditures/Appropriations		36,015,792	38,093,792	37,986,347
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	650,142	0	388,560
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	375,144	0
	Total Expenditures Net of Transfers		35,365,650	37,718,648	37,597,787

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	2,010,034	1,095,679	392,056	392,056
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,297,699	566,599	566,639	566,639
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	517,105	37,038	5,172	5,172
	Legal Reserve	116,559	0	0	0
	Unemployment Fund	27,799	25,020	0	0
	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	110,516	125,872	125,872	125,872
	Scholarship Fund	103	186	186	186
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	\$17,252	\$16,674	\$18,536	\$19,619	\$19,738
Total Classroom Instruction	\$10,981	\$10,434	\$12,124	\$12,832	\$12,976
Classroom-Salaries and Benefits	\$10,950	\$10,323	\$12,043	\$12,747	\$12,814
Classroom-General Supplies and Textbooks	\$31	\$83	\$61	\$64	\$125
Classroom-Purchased Services	\$1	\$28	\$20	\$21	\$37
Total Support Services	\$3,458	\$3,439	\$3,354	\$3,550	\$3,454
Support Services-Salaries and Benefits	\$2,932	\$3,252	\$3,149	\$3,333	\$3,185
Total Administrative Costs	\$1,195	\$1,133	\$1,236	\$1,308	\$1,218
Administration Salaries and Benefits	\$911	\$894	\$1,001	\$1,060	\$983
Total Operations and Maintenance of Plant	\$1,587	\$1,548	\$1,775	\$1,879	\$1,747
Operations and Maintenance-Salaries and Benefits	\$887	\$802	\$854	\$904	\$603
Board Contribution to Food Services	\$0	\$78	\$0	\$0	\$0
Total Extracurricular Costs	\$11	\$11	\$4	\$4	\$12
Total Equipment Costs	\$95	\$99	\$21	\$22	\$82
Legal Costs	\$35	\$27	\$21	\$22	\$51
Employee Benefits as a percentage of salaries*	38.50%	40.31%	55.04%	55.04%	43.46%

*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)
Purchasing	MOESC & Hunterdon ESC	35,000
Staffing - Other	Physical Therapy services provided to the folowing school Districts: Tuckerton, Beach Haven, Long Beach Island & Eagleswood	0
Transportation Services, including Fuel	LEH will be transporting Bass River students and receiving payment from them	0

Estimated Tax Rates

Municipality	Category	Amount
Little Egg Harbor	(A) General Fund School Levy	19,761,316
	(D) Total School Levy	20,892,706
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	2,388,487,150
	(H) Estimated Equalized Valuation (as of 10/01/25)	4,494,706,718
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.8274
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.8747
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.4397
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.4648

Employee Contract List for District

Name	Category	Measure
Carl Morelli	Job Title	Business Administrator
	Job Title II	None
	Base Annual Salary Amount	\$135,000
	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	09/01/25
	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	4
	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	\$12,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$278
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$25,769
	Contractual Post-Employment Benefit Description of Payout of Sick days	1/260 of base salary up to \$15,000. max
	Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 of base salary up to 20 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	No personal day buyout
	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
Carl Morelli	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
Lisa Antunes	Job Title	Superintendent
	Job Title II	None
	Base Annual Salary Amount	\$174,048
	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	07/01/24
	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	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
Lisa Antunes	Total Allowances Amount	\$6,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,278
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$28,465
	Contractual Post-Employment Benefit Description of Payout of Sick days	1/260 of annual base salary up to \$15,000. max
	Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 of annual base salary up to 20 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	No personal day buyout
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	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