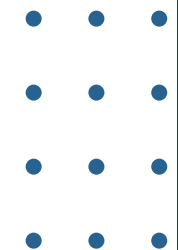




Little Egg Harbor School District



RECOMMENDED BUDGET

2025 - 2026 Budget Year



APRIL 2025





THE BOARD BUDGET COMMITTEE

Dr. Christine Snyder

BOARD MEMBER,
FINANCE COMMITTEE CHAIR

Ms. Laura Erber

PRESIDENT

Mr. John Ciccone

BOARD MEMBER





WHAT IS A SCHOOL BUDGET?

In THEORY a school budget **is about our priorities for our students.**

In REALITY a school budget **is about money, and decisions are made with finances in mind.**

TWO SIMPLE RULES NON-NEGOTIABLES

- Tax revenues must be within cap or cap plus allowances
- Revenues must be equal to expenses.





KEEP IN MIND

Expenses can and do change during the school year while the main revenues for schools (taxes and aid) **DO NOT!**

Should expenses increase during the year, we cannot request an increase in finances, instead we must spend less in other areas (reduce staff, programs, supplies, repairs, professional development, etc.).





THE BUDGET PROCESS

- **October - December** - Begin gathering information to input to the District budget software (Genesis).
- **October - December** – Administrators, Principals, Supervisors and other District personnel enter their budget requests into the software.
- **December/January** - Budgets are reviewed by the Business Office.
- **February/March** – The budget is reviewed by the Superintendent and Board Committee Members.
- **March 11, 2025** – Initial Adoption by the Board.
- **March/April 2025** – Budget Review by the County Office (State Department of Education).
- **April 29, 2025** – Public Hearing and Final Adoption.





COMPARATIVE SPENDING GUIDE

INDICATOR 8 - TOTAL ADMINISTRATION

OPERATING TYPE, ENROLLMENT GROUP	COUNTY	DISTRICT CODE	DISTRICT NAME	2023-24 BUDGETED PER PUPIL AMOUNT	2023-24 RANKING WITHIN GROUP	2023-24 % OF BUDGETARY COST PER PUPIL
K-6	STATEWIDE	N.A.	STATE AVERAGE	\$1,815	N.A.	9.60%
K-6	OCEAN	2690	LITTLE EGG HARBOR	\$1,342	5 58	7.10%

The LEHSD is the **5TH LOWEST for TOTAL ADMINISTRATIVE COSTS** for K-6 Districts Statewide

<https://www.nj.gov/education/guide/2024/CSG8.xlsx>





COMPARATIVE SPENDING GUIDE

INDICATOR 1 - BUDGETARY PER PUPIL COST

OPERATING TYPE, ENROLLMENT GROUP	COUNTY	DISTRICT CODE	DISTRICT NAME	2023-24 BUDGETED PER PUPIL AMOUNT	2023-24 RANKING WITHIN GROUP
K-6	STATEWIDE	N.A.	STATE AVERAGE	\$18,966	N.A.
K-6	OCEAN	2690	LITTLE EGG HARBOR	\$18,829	21 58

<https://www.nj.gov/education/guide/2024/CSG1.xlsx>





COMPARATIVE SPENDING GUIDE

INDICATOR 2 - TOTAL CLASSROOM INSTRUCTION

OPERATING TYPE, ENROLLMENT GROUP	COUNTY	DISTRICT CODE	DISTRICT NAME	2023-24 BUDGETED PER PUPIL AMOUNT	2023-24 RANKING WITHIN GROUP	2023-24 % OF BUDGETARY COST PER PUPIL
K-6	STATEWIDE	N.A.	STATE AVERAGE	\$11,225	N.A.	59.20%
K-6	OCEAN	2690	LITTLE EGG HARBOR	\$11,713	27 58	62.20%

Over **62% of the LEHSD Budget goes BACK INTO THE CLASSROOM,**
which is more than the State Average.

<https://www.nj.gov/education/guide/2024/CSG2.xlsx>





SCHOOLS ARE FACING BUDGET CRISIS ALL ACROSS NEW JERSEY

EDUCATION

N.J. school district wants to lay off 40 staffers, get rid of cops in schools

Updated: Mar. 31, 2025, 12:04 p.m. | Published: Mar. 31, 2025, 9:01 a.m.

EDUCATION

N.J. district wants to close 2 elementary schools in massive restructuring

Updated: Mar. 19, 2025, 6:45 p.m. | Published: Mar. 19, 2025, 11:49 a.m.

N.J. school districts are panicking over funding. Here's how one lawmaker wants to fix it.

Updated: Mar. 29, 2025, 5:26 p.m. | Published: Mar. 28, 2025, 10:01 a.m.

TOMS RIVER AREA

Toms River Regional facing \$22.3M budget gap; this is why it won't sell a school

NJEA: NJ students and families will pay the price for DOE cuts

Fiery meeting as Middletown school district confronts financial crunch

JOANNA GAGIS, SENIOR CORRESPONDENT | MARCH 19, 2025 | [EDUCATION](#)

Staff layoffs and program cuts are being considered to deal with \$10M budget deficit



Evesham school district budget cuts, including reduced busing, seen as way through 'a horrendous situation.'

Janel "Jaycee" Miller | Correspondent | @70and73.com Feb 11, 2025 | Updated Feb 12, 2025

NJ Budget Slashes \$4M from Jersey City Schools, Largest Cut in State



by Alexis McDonell February 28, 2025





STATE AID CUTS TO SOUTH JERSEY

- New Jersey has been dealing with inequities in School Funding for decades
- **63 Districts** in Southern New Jersey had their funding cut in 2024
- **27 Districts** in Southern New Jersey had their funding cut in 2025





TAX LEVY

LOCAL FAIR SHARE & ADEQUACY DEFINED

WHAT IS LOCAL FAIR SHARE?

In New Jersey, Local Fair Share (LFS) is the amount of money a school district is expected to raise locally through property taxes to fund its schools. The state calculates this amount based on a district's capacity to raise funds, which is determined by its property values and the income of its residents. Local Fair Share, along with state aid, is intended to reach the adequacy budget needed for a thorough and efficient education.

WHAT IS ADEQUACY BUDGET?

For every school district the state calculates what would be the necessary funding level to provide a "thorough and efficient education" to every pupil in that district. This is what is referred to as the Adequacy Budget. The state then calculates the Local Fair Share; or, what it believes the local taxing authority would be able to raise and earmark for the school district's budget.





TAX LEVY

LOCAL FAIR SHARE

	AMOUNT
DISTRICT ADEQUACY BUDGET	\$30,034,071
LOCAL FAIR SHARE	\$24,884,118
24-25 GENERAL FUND LEVY	\$14,607,009

**LEHSD WAS UNDERFUNDED BY THE LOCAL TAX PAYER
BY \$10 MILLION IN 2024-2025**





THE TIME TO ACT
IS NOW!

Time for
ACTION





TAX LEVY

(WITH 32.6% INCREASE WHICH INCLUDES ENROLLMENT ADJUSTMENT, HEALTHCARE ADJUSTMENT AND BANKED CAP)



LOCAL TAX LEVY 2025-2026	\$14,607,009
ENROLLMENT ADJUSTMENT	\$557,328
TAX LEVY (INC. INCENTIVE A10)	\$3,031,696
HEALTHCARE ADJUSTMENT	\$507,736
BANKED CAP ADJUSTMENT	\$670,070
LOCAL TAX LEVY 2025-2026	<u>\$19,373,839</u>

\$416 TAX INCREASE PER YEAR ON AVERAGE
ASSESSED HOME OF \$208,000





TAX LEVY IMPACT

32.6% INCREASE WHICH INCLUDES ENROLLMENT ADJUSTMENT, HEALTHCARE ADJUSTMENT AND BANKED CAP

TAX PERCENTAGE INCREASE	ASSESSED PROPERTY VALUE	2024-2025 PROPERTY TAX	2025-2026 PROPERTY TAX	ANNUAL INCREASE/ (DECREASE)	MONTHLY INCREASE/ (DECREASE)
32.6% INCREASE	\$208,000*	\$1,271	\$1,687	\$416	\$34.66
32.6% INCREASE	\$308,000	\$1,883	\$2,498	\$615	\$51.25
32.6% INCREASE	\$408,000	\$2,494	\$3,309	\$815	\$67.92

**Average assessed value of a home in Little Egg Harbor*
Portion related to School Budget

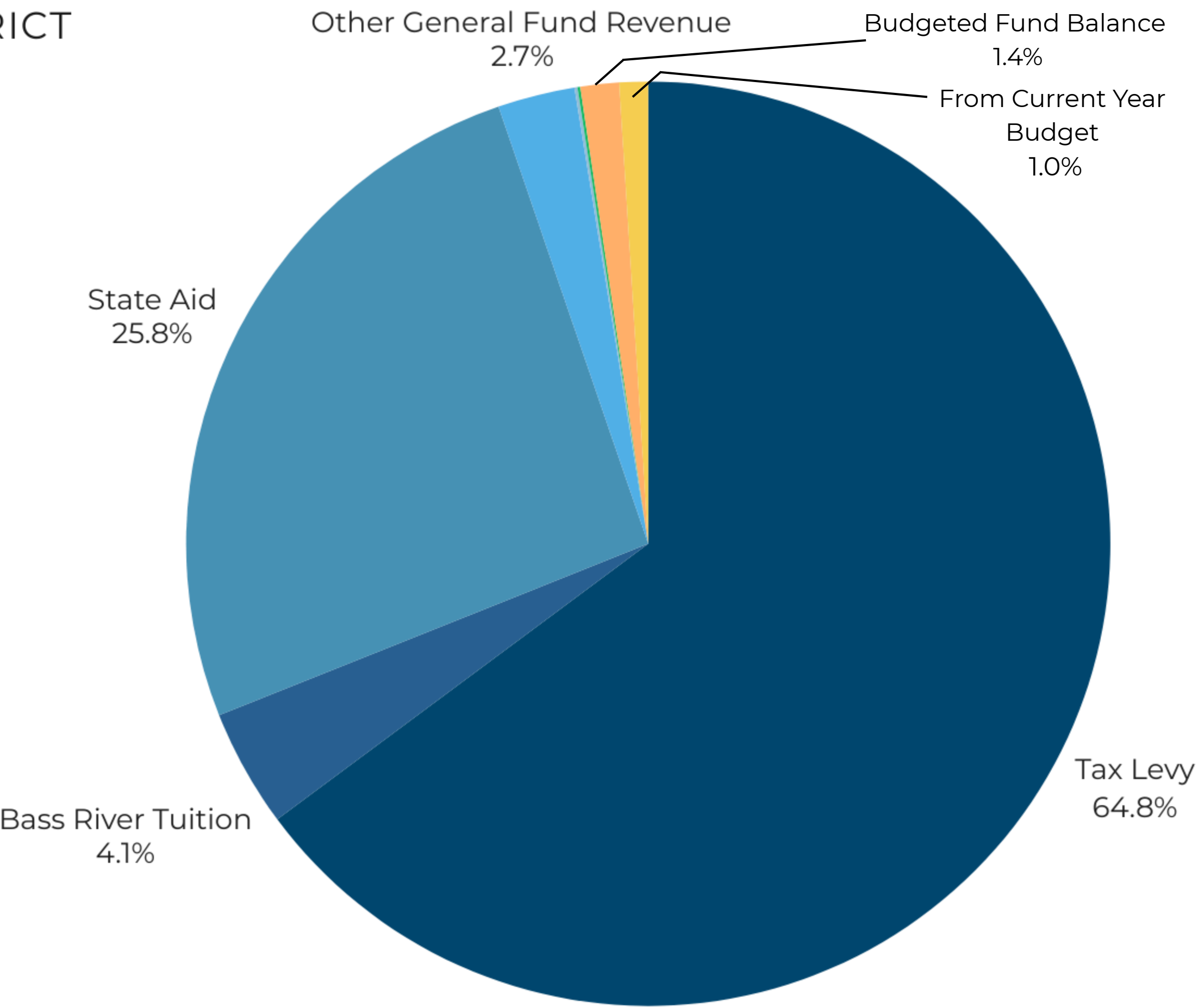


REVENUE

LITTLE EGG HARBOR SCHOOL DISTRICT

TAX LEVY	\$19,373,839	
BASS RIVER TUITION	\$1,231,880	
STATE AID	\$7,708,394	
OTHER GENERAL FUND REVENUE	\$806,523	
MAINTENANCE RESERVE	\$31,866	
UNEMPLOYMENT RESERVE	\$27,799	
BUDGETED FUND BALANCE	\$403,623	
FROM CURRENT YEAR BUDGET	\$300,000	

TOTAL REVENUE: \$29,883,924.00



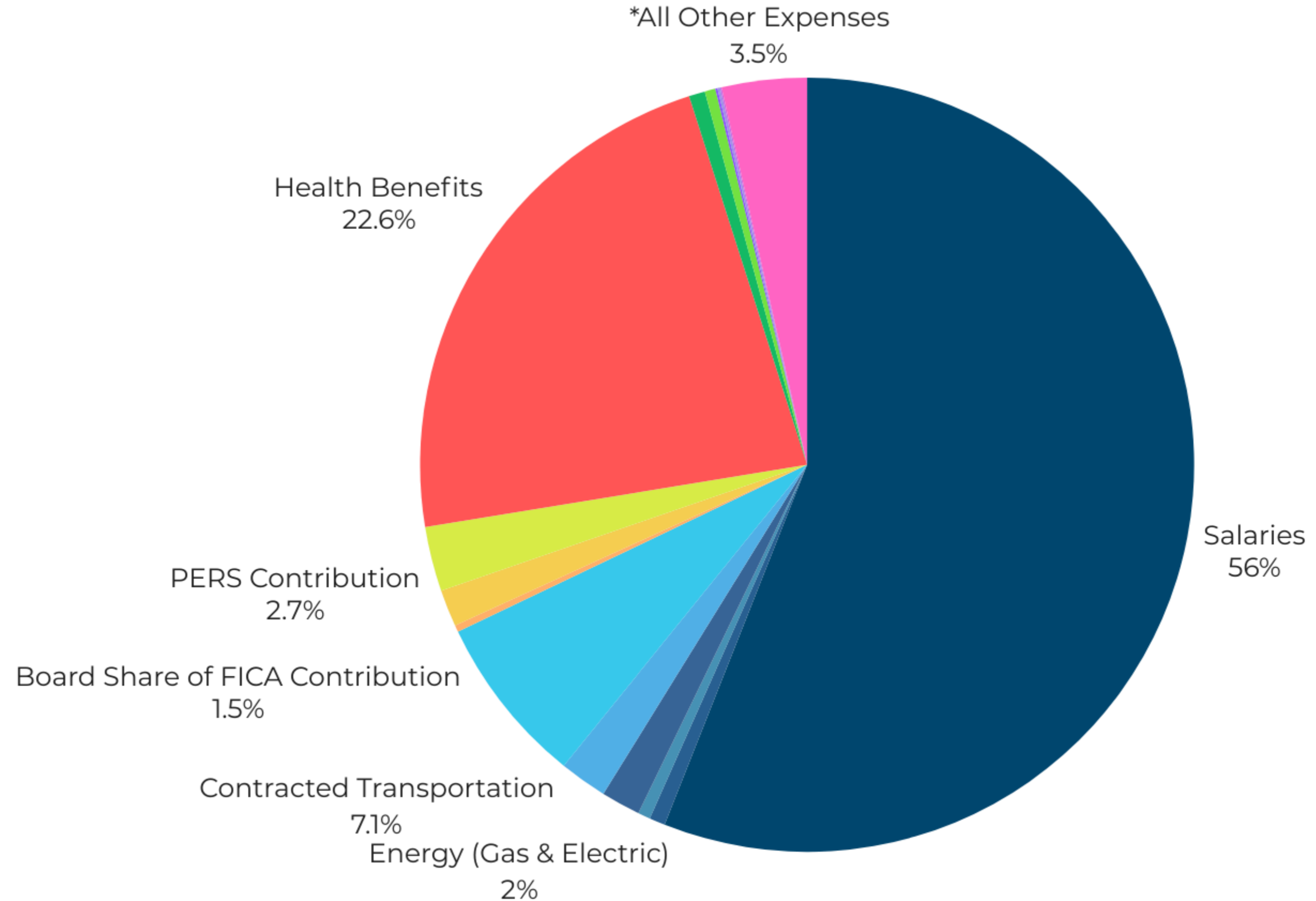
APPROPRIATIONS

LITTLE EGG HARBOR SCHOOL DISTRICT

17

SALARIES	\$16,735,557*
OUT OF DISTRICT TUITION	\$197,995
ESIP LEASE PURCHASE	\$154,438
GENERAL LIABILITY INS./ WORKERS COMPENSATION INS.	\$491,897
ENERGY (GAS/ELECTRIC)	\$595,595
CONTRACTED TRANSPORTATION	\$2,116,049
SPEC. ED. & HOMELESS MOESC TRANSPORTATION SERVICES	\$84,165
BOARD SHARE OF FICA CONTRIBUTION	\$461,875
PERS CONTRIBUTION	\$806,002
HEALTH BENEFITS	\$6,766,672
HEALTH BENEFIT WAIVER PAYMENTS	\$200,629
SECURITY (TWO CONTRACTED OFFICERS)	\$132,998
BUDGETED UNEMPLOYMENT	\$27,799
CAPITAL OUTLAY (FUNDED FROM MAINTENANCE RESERVE)	\$31,866
CAPITAL OUTLAY (NEW MINI BUS)	\$19,937
*ALL OTHER EXPENSES	\$1,060,450

*Salaries based on staff reductions and 32.6% Tax Levy

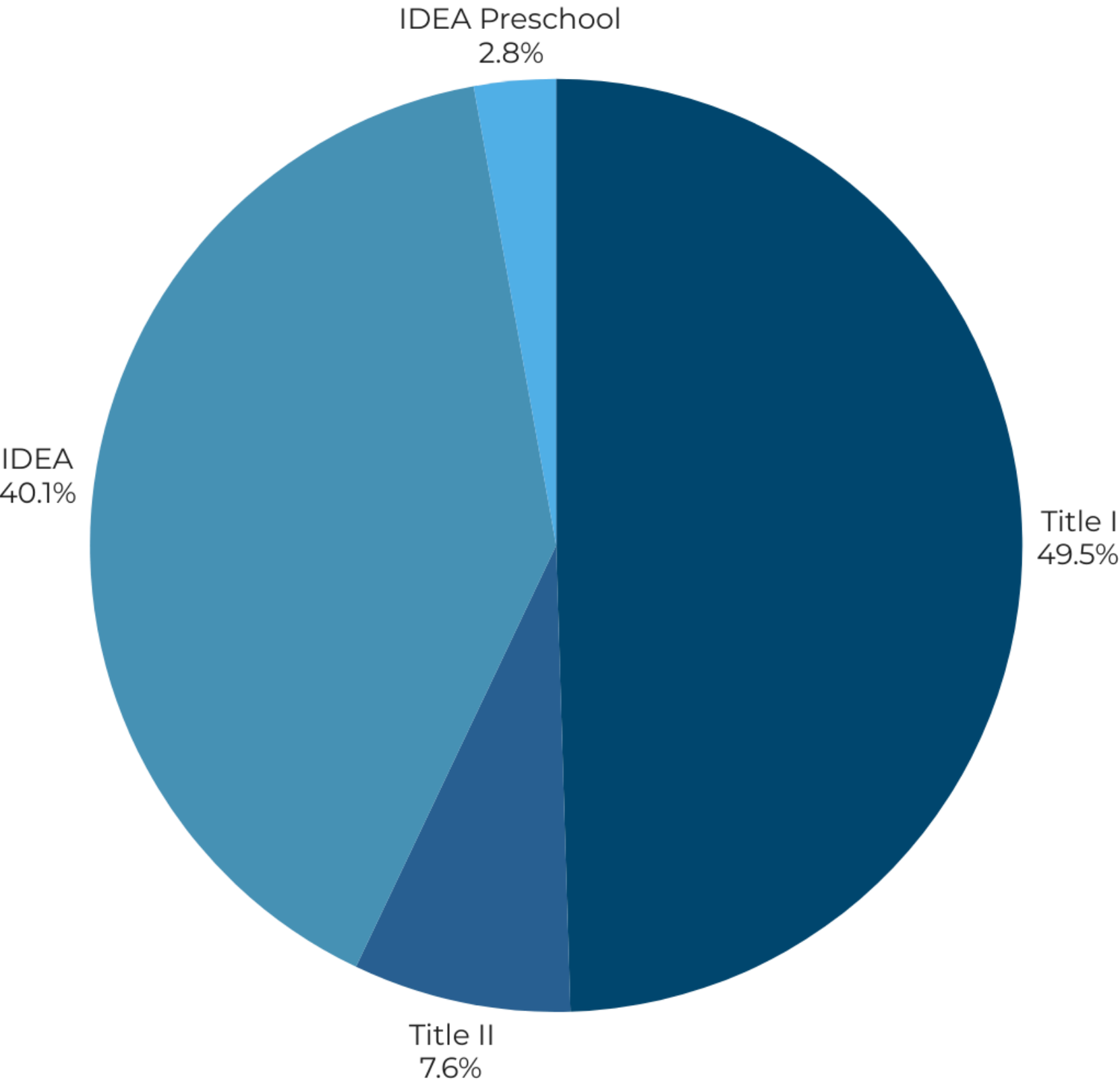


TOTAL EXPENDITURES: \$29,883,924.00



FEDERAL FUNDS PERCENTAGE OF THE BUDGET REVENUE*

TITLE I	\$468,460	
TITLE II	\$71,436	
IDEA	\$379,407	
IDEA PRESCHOOL	\$26,836	
TOTAL FEDERAL FUNDS: \$946,139		



*Anticipated aid for the 2025-2026 School Year





TAX LEVY INCENTIVE AID

	AMOUNT
TOTAL EXPENDITURE REQUESTED	\$3,183,281
TAX LEVY PORTION	\$3,031,696
TAX LEVY INCENTIVE AID PORTION	\$151,585





FOUR YEAR STATE AID FUNDING

STATE AID FUNDING IN 2022-2023 **\$9,264,218**

STATE AID FUNDING IN 2023-2024 **\$8,834,762**

STATE AID FUNDING IN 2024-2025 **\$7,272,070**

STATE AID FUNDING IN 2025-2026 **\$7,708,394**

STATE AID LOSS OF FUNDING SINCE 2022:

\$1,555,824





STAFF CUTS

FROM 2023-2024 TO NOW

- Approximately **26 staff** members were lost and not replaced due to RIF, non-renewals, retirements, attrition, or resignations during the 2023-2024 school year.
- During the 2024-2025 school year, roughly **10 staff** positions were not replaced.
- Since 7/1/2024, about **36 (~29%) total staff** members were lost and not replaced due to RIF, non-renewals, retirements, attrition, or resignations.
- Anticipated loss of **five (5)*** staff members for 2025-2026.

**Approximate number based on 32.6% tax levy. Number is subject to change on approval of tax levy percentage.*





TAX LEVY 32.6% CLASS SIZE IMPACTS

GRADE LEVEL	AVERAGE CLASS SIZE	SECTIONS
K	20	8
1	23	7
2	33/28	6/7
3*	20/23	8/7
4*	25	7
5*	26	8
6*	30	6

*State Assessment





TAX LEVY 25% CLASS SIZE IMPACTS

GRADE LEVEL	AVERAGE CLASS SIZE	SECTIONS
K	22	7
1	32	5
2	50/40	4/5
3*	27/32	6/5
4*	34	5
5*	34	6
6*	45	4

*State Assessment





CLASS SIZES

CURRENT VS POTENTIAL TAX INCREASES

GRADE LEVEL	AVERAGE CLASS SIZE (CURRENT)	SECTIONS (CURRENT)	AVERAGE CLASS SIZE (32.6% TAX INCREASE)	SECTIONS (32.6%)	AVERAGE CLASS SIZE (25% TAX INCREASE)	SECTIONS (25%)
K	21	8 (9)	20	8	22	7
1	25	8	23	7	32	5
2	23	7	33 / 28	6 / 7	50 / 40	4 / 5
3*	22	8	20 / 23	8 / 7	27 / 32	6 / 5
4*	26	8	25	7	34	5
5*	23	8	26	8	34	6
6*	21	8	30	6	45	4

* State Assessment



BUDGET SUMMARY

WHAT HAS CONTRIBUTED TO THE 2025-2026 BUDGET?

\$ 1,555,824.00 LOSS IN STATE AID OVER LAST FOUR
YEARS

SURGING HEALTH BENEFIT COSTS

LOCAL FAIR SHARE SHORTAGE

RISING TRANSPORTATION COSTS

INCREASING ENERGY COSTS

SALARY INCREASES

GENERAL LIABILITY INSURANCE COST





SENIOR TAX FREEZE ELIGIBILITY

	Eligibility requirements, including income limits, and benefits available for all property tax relief programs are subject to change by the State Budget.
Age/Disability	<p>You (or your spouse/civil union partner) were:</p> <ul style="list-style-type: none">• 65 or older on December 31, 2023; or• Actually receiving federal Social Security disability benefit payments (not benefit payments received on behalf of someone else) on or before December 31, 2023.
Home Ownership	<p>Homeowners. You owned and lived in your home since December 31, 2020, or earlier (and you still owned and lived in that home on December 31, 2024).</p> <p>Mobile Home Owners. You leased a site in a mobile home park where you placed a manufactured or mobile home that you owned since December 31, 2020, or earlier (and still lived in that home/leased the site on December 31, 2024).</p>
Property Taxes/ Site Fees	Property must be subject to property taxes.
Income Limit	<p>Your total annual income (combined if you were married or in a civil union and lived in the same home) was:</p> <ul style="list-style-type: none">• 2023 – \$163,050 or less; and• 2024 – \$168,268 or less <p>See Income Limits History for past years' income limit amounts.</p> <p>One-Time Exemption for Exceeding Income Limit</p> <p>If you received a Senior Freeze last year but exceed the income limit this year, you will not be reimbursed. As a one-time exemption, you may retain your base year when applying next year, if all eligibility requirements are met. If income exceeds the limit in future years, a new base year must be established upon re-eligibility.</p>

To apply for a Senior Tax Freeze, visit:

[https://www.nj.gov/treasury/taxation/
ptr/eligibility.shtml](https://www.nj.gov/treasury/taxation/ptr/eligibility.shtml)





WHAT CAN THE COMMUNITY DO TO HELP?

Community Members can help by emailing our local legislators:

Senator Carmen F. Amato Jr.
Assemblyman Gregory E. Myhre
Assemblyman Brian E. Rumpf

And asking them to support restoring state aid to the district.

<https://www.njleg.state.nj.us/districts/district-9>

**WE THANK OUR LOCAL LEGISLATORS FOR
THEIR SUPPORT TO THE LITTLE EGG HARBOR
SCHOOL DISTRICT.**

HELP!





Little Egg Harbor School District

lehsd.org

**THANK YOU
FOR YOUR
ATTENTION**

