

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	76.0	75.0	0.0
On Roll Special Ed Full-Time	30.0	19.0	0.0
On Roll Subtotal	106.0	94.0	0.0
Sent to Other Districts Regular	0.0	0.0	66.0
Sent to Other Districts Special Ed	0.0	0.0	13.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,514,402	1,565,430	1,156,885
	Unrestricted Miscellaneous Revenues	10-1XXX	1,446	0	0
	Interest Earned on Maintenance Reserve	10-1XXX	0	0	250
	Total Revenues from Local Sources		1,515,848	1,565,430	1,157,135
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	29,712	29,712	29,712
	Categorical Special Education Aid	10-3132	81,213	81,213	81,213
	Equalization Aid	10-3176	638,484	638,484	624,826
	Categorical Security Aid	10-3177	26,554	26,554	26,554
	Adjustment Aid	10-3178	111,852	51,190	0
	Other State Aids	10-3XXX	580	0	0
	Total Revenues from State Sources		888,395	827,153	762,305
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	0	4,982
	Total Revenues from Federal Sources		0	0	4,982
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	34,771	0
	Adjustment for Prior Year Encumbrances		0	61,834	0
	Actual Revenues (Over)/Under Expenditures		-133,310	0	0
General Fund Revenues	Total Operating Budget		2,270,933	2,489,188	1,924,422
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	23,862	20,000	0
	Total Revenues from Local Sources	20-1XXX	23,862	20,000	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	64,971	45,979	39,082
	Title II	20-4451-4455	3,179	2,669	2,269
	I.D.E.A. Part B (Handicapped)	20-4420-4429	49,128	49,099	41,734
	Other	20-4XXX	17,453	0	0
	Total Revenues from Federal Sources		134,731	97,747	83,085
Special Revenue Fund Revenues	Total Grants and Entitlements		158,593	117,747	83,085
All Fund Revenues	Total Revenues/Sources		2,429,526	2,606,935	2,007,507
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		2,429,526	2,606,935	2,007,507

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	814,318	792,948	380,760
	Special Education-Instruction	11-2XX-100-XXX	167,678	172,461	0
	Basic Skills/Remedial-Instruction	11-230-100-XXX	23,898	55,776	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	16,448	13,415	0
	Summer School	11-422-XXX-XXX	3,541	7,210	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	0	37,376	988,402
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	16,562	16,678	0
	Undistributed Expenditures-Health Services	11-000-213-XXX	63,304	62,181	0
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	17,696	15,000	0
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	83,424	93,626	13,975
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	38,837	84,800	0
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	25,784	35,592	28,965
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,248	1,250	0
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	110,264	122,033	28,700
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	69,498	32,431	0
	Undistributed Expenditures-Central Services	11-000-251-XXX	38,494	46,520	72,850
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	243,045	247,392	199,916
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	96,944	109,188	110,604
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	439,950	543,311	0
	Total Undistributed Expenditures			1,245,050	1,447,378
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	250
	Increase In Maintenance Reserve	10-606	0	0	100,000
General Fund Current Expenses	Total General Current Expense		2,270,933	2,489,188	1,924,422
General Fund Expenses and Transfers	General Fund Grand Total		2,270,933	2,489,188	1,924,422
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	23,862	20,000	0

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	34,434	45,979	39,082
	Title II	20-XXX-XXX-XXX	33,716	2,669	2,269
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	49,128	49,099	41,734
	Other	20-XXX-XXX-XXX	17,453	0	0
	Total Federal Projects	20-XXX-XXX-XXX	134,731	97,747	83,085
Special Revenue Fund Expenses	Total Special Revenue Funds		158,593	117,747	83,085
All Fund Expenses	Total Expenditures/Appropriations		2,429,526	2,606,935	2,007,507
Expenses Net of Transfers	Total Expenditures Net of Transfers		2,429,526	2,606,935	2,007,507

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	100,250
	Legal Reserve	0	0	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	123,489	195,803	250,000	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,018	\$20,646	\$21,276	\$24,922	\$0
Total Classroom Instruction	\$12,510	\$12,487	\$12,923	\$14,961	\$0
Classroom-Salaries and Benefits	\$11,169	\$11,675	\$12,109	\$13,970	\$0
Classroom-General Supplies and Textbooks	\$340	\$52	\$65	\$130	\$0
Classroom-Purchased Services	\$1,001	\$760	\$749	\$860	\$0
Total Support Services	\$2,883	\$2,894	\$3,661	\$4,220	\$0
Support Services-Salaries and Benefits	\$2,090	\$2,211	\$2,756	\$3,237	\$0
Total Administrative Costs	\$2,347	\$2,446	\$1,965	\$2,530	\$0
Administration Salaries and Benefits	\$1,548	\$1,502	\$1,151	\$1,363	\$0
Total Operations and Maintenance of Plant	\$2,065	\$2,612	\$2,553	\$3,010	\$0
Operations and Maintenance-Salaries and Benefits	\$1,146	\$1,223	\$1,140	\$1,315	\$0
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$212	\$208	\$174	\$200	\$0
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$59	\$130	\$130	\$149	\$0
Employee Benefits as a percentage of salaries*	36.98%	33.05%	39.90%	40.40%	0.00%

*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 2019-20 revised appropriations and the 2020-21 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 Business Office Services	0
Special Education Services	CST Coordinators	0
Transportation Services, including Fuel	Transportation Coordinator	0

Estimated Tax Rates

Municipality	Category	Amount
Bass River	(A) General Fund School Levy	1,156,885
	(D) Total School Levy	1,156,885
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	170,388,798
	(H) Estimated Equalized Valuation (as of 10/01/19)	173,282,616
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6790
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.6790
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6676
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.6676