

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
In Private School Placements	1.5	1.5	3.0
Sent to Other Districts Regular	0.0	2.0	14.0
Sent to Other Districts Special Ed	0.0	0.0	1.5

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	499,944	499,944	499,944
	Unrestricted Miscellaneous Revenues	10-1XXX	4	0	0
	Total Revenues from Local Sources		499,948	499,944	499,944
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	3,956	3,908	3,908
	Extraordinary Aid	10-3131	9,809	0	0
	Categorical Special Education Aid	10-3132	0	0	6,386
	Categorical Security Aid	10-3177	248	0	448
	Total Revenues from State Sources		14,013	3,908	10,742
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	228,472	470,823
	Actual Revenues (Over)/Under Expenditures		-312,028	0	0
General Fund Revenues	Total Operating Budget		201,933	732,324	981,509
Special Revenue Fund Revenues from Federal Sources	Coronavirus Relief Fund (CRF)	20-4532	0	38	0
	Total Revenues from Federal Sources		0	38	0
Special Revenue Fund Revenues	Total Grants and Entitlements		0	38	0
All Fund Revenues	Total Revenues/Sources		201,933	732,362	981,509
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		201,933	732,362	981,509

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	136,845	383,234	527,609
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	6,006	10,000	10,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	18,471	206,000	214,094
	Undistributed Expenditures-Central Services	11-000-251-XXX	18,900	30,090	31,000
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	21,711	103,000	198,806
	Total Undistributed Expenditures			201,933	732,324
General Fund Current Expenses	Total General Current Expense		201,933	732,324	981,509
General Fund Expenses and Transfers	General Fund Grand Total		201,933	732,324	981,509
Special Revenue Fund Expenses for Federal Projects	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	38	0
	Total Federal Projects	20-XXX-XXX-XXX	0	38	0
Special Revenue Fund Expenses	Total Special Revenue Funds		0	38	0
All Fund Expenses	Total Expenditures/Appropriations		201,933	732,362	981,509
Expenses Net of Transfers	Total Expenditures Net of Transfers		201,933	732,362	981,509

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	218,627	529,641	311,014	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	411,714	419,654	409,809	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$0	\$0	\$0	\$0	\$0
Total Classroom Instruction	\$0	\$0	\$0	\$0	\$0
Classroom-Salaries and Benefits	\$0	\$0	\$0	\$0	\$0
Classroom-General Supplies and Textbooks	\$0	\$0	\$0	\$0	\$0
Classroom-Purchased Services	\$0	\$0	\$0	\$0	\$0
Total Support Services	\$0	\$0	\$0	\$0	\$0
Support Services-Salaries and Benefits	\$0	\$0	\$0	\$0	\$0
Total Administrative Costs	\$0	\$0	\$0	\$0	\$0
Administration Salaries and Benefits	\$0	\$0	\$0	\$0	\$0
Total Operations and Maintenance of Plant	\$0	\$0	\$0	\$0	\$0
Operations and Maintenance-Salaries and Benefits	\$0	\$0	\$0	\$0	\$0
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$0	\$0	\$0	\$0	\$0
Employee Benefits as a percentage of salaries*	0.00%	0.00%	0.00%	0.00%	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 2020-21 revised appropriations and the 2021-22 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	BUSINESS ADMINISTRATOR/BOARD SECRETARY SERVICES WITH THE DEAL BOARD OF EDUCATION	0
Transportation Services, including Fuel	MOESC and Sharing Agreement with Shore Regional for bussing	0

Estimated Tax Rates

Municipality	Category	Amount
Loch Arbour Village	(A) General Fund School Levy	499,944
	(D) Total School Levy	499,944
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	227,145,921
	(H) Estimated Equalized Valuation (as of 10/01/20)	162,500,330
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.2201
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.2201
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.3077
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.3077