

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
Sent to Other Districts Regular	50.0	63.0	63.0
Sent to Other Districts Special Ed	13.0	15.0	14.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,156,885	1,106,885	1,056,884
	Unrestricted Miscellaneous Revenues	10-1XXX	62,641	15,401	500
	Interest Earned on Maintenance Reserve	10-1XXX	0	0	100
	Total Revenues from Local Sources		1,219,526	1,122,286	1,057,484
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	624,826	459,743	387,228
	Categorical Security Aid	10-3177	26,554	26,554	26,554
	Total Revenues from State Sources		762,305	597,222	524,707
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	42,123	293,304
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	0	73,228
	Adjustment for Prior Year Encumbrances		0	44,935	0
	Actual Revenues (Over)/Under Expenditures		-359,075	0	0
General Fund Revenues	Total Operating Budget		1,622,756	1,806,566	1,948,723
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	5	0	0
	Total Revenues from Local Sources	20-1XXX	5	0	0
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-5	0	0
All Fund Revenues	Total Revenues/Sources		1,622,756	1,806,566	1,948,723
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		1,622,756	1,806,566	1,948,723

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	248,598	197,803	172,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	926,710	976,411	1,268,628
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	2,500	13,975	13,975
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	25,399	26,200	26,200
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	39,162	48,000	48,000
	Undistributed Expenditures-Central Services	11-000-251-XXX	57,765	60,900	61,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	130,923	217,484	176,000
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	106,378	102,056	180,820
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	85,321	2,000	2,000
	Total Undistributed Expenditures			1,374,158	1,447,026
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	100
	Increase In Maintenance Reserve	10-606	0	161,737	0
General Fund Current Expenses	Total General Current Expense		1,622,756	1,806,566	1,948,723
General Fund Expenses and Transfers	General Fund Grand Total		1,622,756	1,806,566	1,948,723
All Fund Expenses	Total Expenditures/Appropriations		1,622,756	1,806,566	1,948,723
Expenses Net of Transfers	Total Expenditures Net of Transfers		1,622,756	1,806,566	1,948,723

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	250,000	250,000	250,000	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	161,737	161,837
	Legal Reserve	42,123	335,427	293,304	0
	Unemployment Fund	17,190	17,198	17,198	17,198
	Tuition Reserve	0	73,228	73,228	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	3,550	3,555	3,555	3,555
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 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 2021-22 revised appropriations and the 2022-23 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
Bass River	(A) General Fund School Levy	1,056,884
	(D) Total School Levy	1,056,884
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	173,172,996
	(H) Estimated Equalized Valuation (as of 10/01/21)	192,009,077
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6103
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.6103
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.5504
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.5504