

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
In Private School Placements	1.5	1.0	3.0
Sent to Other Districts Regular	2.0	4.0	10.0
Sent to Other Districts Special Ed		1.0	6.0

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	499,944	499,944	499,944
	Total Revenues from Local Sources		499,944	499,944	499,944
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	3,908	3,908	9,548
	Extraordinary Aid	10-3131	16,884	0	0
	Categorical Special Education Aid	10-3132	0	6,386	12,955
	Categorical Security Aid	10-3177	0	448	856
	Other State Aids	10-3XXX	4,060	0	0
	Total Revenues from State Sources		24,852	10,742	23,359
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	228,472	470,823	496,496
	Actual Revenues (Over)/Under Expenditures		-495,517	0	0
General Fund Revenues	Total Operating Budget		257,751	981,509	1,019,799
Special Revenue Fund Revenues from Federal Sources	Coronavirus Relief Fund (CRF)	20-4532	38	0	0
	Total Revenues from Federal Sources		38	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		38	0	0
All Fund Revenues	Total Revenues/Sources		257,789	981,509	1,019,799
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		257,789	981,509	1,019,799

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	168,573	527,609	608,700
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	0	10,000	10,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	33,944	214,094	171,467
	Undistributed Expenditures-Central Services	11-000-251-XXX	20,891	31,000	31,500
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	34,343	198,806	198,132
	Total Undistributed Expenditures		257,751	981,509	1,019,799
General Fund Current Expenses	Total General Current Expense		257,751	981,509	1,019,799
General Fund Expenses and Transfers	General Fund Grand Total		257,751	981,509	1,019,799
Special Revenue Fund Expenses for Federal Projects	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	38	0	0
	Total Federal Projects	20-XXX-XXX-XXX	38	0	0
Special Revenue Fund Expenses	Total Special Revenue Funds		38	0	0
All Fund Expenses	Total Expenditures/Appropriations		257,789	981,509	1,019,799
Expenses Net of Transfers	Total Expenditures Net of Transfers		257,789	981,509	1,019,799

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	420,633	430,753	270,944	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	0	0
	Legal Reserve	529,641	786,566	475,552	0
	Unemployment Fund	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 Special Revenue Fund	Student Activity Fund	0	0	0
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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Shared with the Deal Board of Education - \$21,000 Is Charged to Loch Arbour	0
Transportation Services, including Fuel	MOESC and Jointure with Shore Regional for Bussing for West Long Branch and Shore	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 10/01/21)	243,453,290
	(H) Estimated Equalized Valuation (as of 10/01/21)	204,012,006
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.2054
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.2054
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.2451
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.2451