

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
Sent to Other Districts Regular	63.0	82.0	66.0
Sent to Other Districts Special Ed	15.0	23.0	20.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,106,885	1,056,884	1,056,884
	Unrestricted Miscellaneous Revenues	10-1XXX	40,241	500	500
	Interest Earned on Maintenance Reserve	10-1XXX	2,254	100	0
	Total Revenues from Local Sources		1,149,380	1,057,484	1,057,384
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	29,712	29,712	102,864
	Categorical Special Education Aid	10-3132	81,213	81,213	88,200
	Equalization Aid	10-3176	459,743	387,228	401,910
	Categorical Security Aid	10-3177	26,554	26,554	31,588
	Other State Aids	10-3XXX	2,030	0	0
	Total Revenues from State Sources		599,252	524,707	624,562
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	293,304	424,430
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	73,228	0
	Actual Revenues (Over)/Under Expenditures		-374,658	0	0
General Fund Revenues	Total Operating Budget		1,373,974	1,948,723	2,106,376
All Fund Revenues	Total Revenues/Sources		1,373,974	1,948,723	2,106,376
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		1,373,974	1,948,723	2,106,376

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	91,367	172,000	0	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	854,429	1,268,628	1,814,352	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	0	13,975	0	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	25,552	26,200	0	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	45,037	48,000	43,000	
	Undistributed Expenditures-Central Services	11-000-251-XXX	51,488	62,000	54,260	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	183,769	175,000	8,000	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	94,878	180,820	186,764	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	27,454	2,000	0	
	Total Undistributed Expenditures			1,282,607	1,776,623	2,106,376
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	100	0
General Fund Current Expenses	Total General Current Expense		1,373,974	1,948,723	2,106,376	
General Fund Expenses and Transfers	General Fund Grand Total		1,373,974	1,948,723	2,106,376	
All Fund Expenses	Total Expenditures/Appropriations		1,373,974	1,948,723	2,106,376	
Expenses Net of Transfers	Total Expenditures Net of Transfers		1,373,974	1,948,723	2,106,376	

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	250,000	252,030	252,030	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	100	100
	Legal Reserve	335,427	715,704	422,400	0
	Unemployment Fund	17,198	17,198	17,198	17,198
	Tuition Reserve	73,228	73,228	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	3,555	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	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 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 2022-23 revised appropriations and the 2023-24 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)
Transportation Services, including Fuel	The district has a joint agreement for transportation with Little Egg Harbor	0

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 10/01/22)	174,003,990
	(H) Estimated Equalized Valuation (as of 10/01/22)	201,767,135
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6074
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.6074
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.5238
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.5238