

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	75.0		0.0
On Roll Special Ed Full-Time	19.0		0.0
On Roll Subtotal	94.0	0.0	0.0
Sent to Other Districts Regular		50.0	58.0
Sent to Other Districts Special Ed		13.0	17.0

**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	1,565,430	1,156,885	1,106,885
	Unrestricted Miscellaneous Revenues	10-1XXX	2,283	5,038	15,400
	Interest Earned on Maintenance Reserve	10-1XXX	0	250	0
	<b>Total Revenues from Local Sources</b>		<b>1,567,713</b>	<b>1,162,173</b>	<b>1,122,285</b>
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	624,826	459,743
	Categorical Security Aid	10-3177	26,554	26,554	26,554
	Adjustment Aid	10-3178	51,190	0	0
	Other State Aids	10-3XXX	29,467	0	0
	<b>Total Revenues from State Sources</b>		<b>856,620</b>	<b>762,305</b>	<b>597,222</b>
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	0	42,123
	Actual Revenues (Over)/Under Expenditures		-101,131	0	0
<b>General Fund Revenues</b>	<b>Total Operating Budget</b>		<b>2,323,202</b>	<b>1,924,478</b>	<b>1,761,630</b>
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	22,000	0	0
	<b>Total Revenues from Local Sources</b>	<b>20-1XXX</b>	<b>22,000</b>	<b>0</b>	<b>0</b>
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	39,027	39,082	0
	Title II	20-4451-4455	0	2,269	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	31,005	41,734	0
	CARES Act Education Stabilization Fund	20-4530	11,581	0	0
	Coronavirus Relief Fund (CRF)	20-4532	0	6,474	0
	<b>Total Revenues from Federal Sources</b>		<b>81,613</b>	<b>89,559</b>	<b>0</b>
<b>Special Revenue Fund Revenues</b>	<b>Total Grants and Entitlements</b>		<b>103,613</b>	<b>89,559</b>	<b>0</b>
<b>All Fund Revenues</b>	<b>Total Revenues/Sources</b>		<b>2,426,815</b>	<b>2,014,037</b>	<b>1,761,630</b>
<b>Revenues Net of Transfers</b>	<b>Total Revenues/Sources Net of Transfers</b>		<b>2,426,815</b>	<b>2,014,037</b>	<b>1,761,630</b>

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	771,251	388,360	197,803
	Special Education-Instruction	11-2XX-100-XXX	171,638	0	0
	Basic Skills/Remedial-Instruction	11-230-100-XXX	55,166	0	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	8,848	0	0
	Summer School	11-422-XXX-XXX	3,200	0	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	37,376	942,372	973,200
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	16,611	0	0
	Undistributed Expenditures-Health Services	11-000-213-XXX	60,291	0	0
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	11,390	0	0
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	92,086	13,975	13,975
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	84,983	0	0
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	27,841	28,965	26,200
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	345	0	0
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	161,404	31,105	48,000
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	22,265	0	0
	Undistributed Expenditures-Central Services	11-000-251-XXX	43,762	72,850	60,900
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	182,363	184,911	175,759
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	77,386	104,604	102,056
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	494,996	57,086	2,000
	Total Undistributed Expenditures			1,313,099	1,435,868
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	250	0
	Increase In Maintenance Reserve	10-606	0	100,000	161,737
General Fund Current Expenses	Total General Current Expense		2,323,202	1,924,478	1,761,630
General Fund Expenses and Transfers	General Fund Grand Total		2,323,202	1,924,478	1,761,630
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	22,000	0	0

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	39,027	39,082	0
	Title II	20-XXX-XXX-XXX	0	2,269	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	31,005	41,734	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	11,581	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	6,474	0
	Total Federal Projects	20-XXX-XXX-XXX	81,613	89,559	0
Special Revenue Fund Expenses	Total Special Revenue Funds		103,613	89,559	0
All Fund Expenses	Total Expenditures/Appropriations		2,426,815	2,014,037	1,761,630
Expenses Net of Transfers	Total Expenditures Net of Transfers		2,426,815	2,014,037	1,761,630

**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	100,250	261,987
	Legal Reserve	0	42,123	42,123	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	195,803	250,000	250,000	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	\$20,646	\$23,665	\$0	\$0	\$0
Total Classroom Instruction	\$12,487	\$14,498	\$0	\$0	\$0
Classroom-Salaries and Benefits	\$11,675	\$13,724	\$0	\$0	\$0
Classroom-General Supplies and Textbooks	\$52	\$98	\$0	\$0	\$0
Classroom-Purchased Services	\$760	\$676	\$0	\$0	\$0
Total Support Services	\$2,894	\$4,025	\$0	\$0	\$0
Support Services-Salaries and Benefits	\$2,211	\$3,201	\$0	\$0	\$0
Total Administrative Costs	\$2,446	\$2,766	\$0	\$0	\$0
Administration Salaries and Benefits	\$1,502	\$1,198	\$0	\$0	\$0
Total Operations and Maintenance of Plant	\$2,612	\$2,246	\$0	\$0	\$0
Operations and Maintenance-Salaries and Benefits	\$1,223	\$1,062	\$0	\$0	\$0
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$208	\$131	\$0	\$0	\$0
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$130	\$617	\$0	\$0	\$0
Employee Benefits as a percentage of salaries*	33.05%	37.86%	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 office services include Business Administrator, accounts payable, information technology, transportation and other required services as needed	25,000
Custodial and Maintenance Services	Custodial and property maintenance services are provided by Pinelands Regional staff	15,000

**Estimated Tax Rates**

Municipality	Category	Amount
Bass River	(A) General Fund School Levy	1,106,885
	(D) Total School Levy	1,106,885
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	170,776,298
	(H) Estimated Equalized Valuation (as of 10/01/20)	177,337,793
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6481
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.6481
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6242
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.6242