

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	0.0	0.0	10.0
On Roll Special Ed Full-Time	0.0	0.0	4.0
On Roll Subtotal	0.0	0.0	14.0
In Private School Placements	1.0	1.0	3.0
Sent to Other Districts Regular	4.0	5.0	2.0
Sent to Other Districts Special Ed	1.0	1.0	1.0

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	499,944	499,944	300,000
	Unrestricted Miscellaneous Revenues	10-1XXX	1,003	0	0
	Total Revenues from Local Sources		500,947	499,944	300,000
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	3,908	9,548	9,548
	Extraordinary Aid	10-3131	17,661	0	0
	Categorical Special Education Aid	10-3132	6,386	12,955	11,733
	Categorical Security Aid	10-3177	448	856	856
	Other State Aids	10-3XXX	4,375	0	0
	Total Revenues from State Sources		32,778	23,359	22,137
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	496,496	737,980
	Actual Revenues (Over)/Under Expenditures		-267,157	0	0
General Fund Revenues	Total Operating Budget		266,568	1,019,799	1,060,117
All Fund Revenues	Total Revenues/Sources		266,568	1,019,799	1,060,117
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		266,568	1,019,799	1,060,117

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	171,264	608,700	653,825
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	5,241	10,000	20,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	0	0	14,123
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	38,207	171,467	110,919
	Undistributed Expenditures-Central Services	11-000-251-XXX	6,692	31,500	32,750
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	45,164	198,132	228,500
	Total Undistributed Expenditures			266,568	1,019,799
General Fund Current Expenses	Total General Current Expense		266,568	1,019,799	1,060,117
General Fund Expenses and Transfers	General Fund Grand Total		266,568	1,019,799	1,060,117
All Fund Expenses	Total Expenditures/Appropriations		266,568	1,019,799	1,060,117
Expenses Net of Transfers	Total Expenditures Net of Transfers		266,568	1,019,799	1,060,117

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	430,753	292,981	272,037	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	786,566	1,191,495	715,943	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	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)
Business Services	Business Office Services Shared with Deal BOE	0
Purchasing	Business Office Services Shared with DEAL BOE	0
Transportation Services, including Fuel	MOESC - Non Public	0
	Ocean Township Schools - Bussing Services for the K to 8 Students to attend WLB	0

Estimated Tax Rates

Municipality	Category	Amount
Loch Arbour Village	(A) General Fund School Levy	399,972
	(D) Total School Levy	399,972
	(B) Estimated Net Taxable Valuation (as of 11/01/22)	400,366,400
	(H) Estimated Equalized Valuation (as of 10/01/22)	243,377,600
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.0999
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.0999
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.1643
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.1643