

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
In Private School Placements	1.0		3.0
Sent to Other Districts Regular	5.0	5.0	10.5
Sent to Other Districts Special Ed	1.0		4.5

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	499,944	300,000	270,000
	Total Revenues from Local Sources		499,944	300,000	270,000
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	9,548	9,548	9,789
	Extraordinary Aid	10-3131	14,601	0	0
	Categorical Special Education Aid	10-3132	12,955	11,733	11,733
	Categorical Security Aid	10-3177	856	856	856
	Other State Aids	10-3XXX	2,078	0	0
	Total Revenues from State Sources		40,038	22,137	22,378
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	496,496	737,980	746,801
	Actual Revenues (Over)/Under Expenditures		-762,674	0	0
General Fund Revenues	Total Operating Budget		273,804	1,060,117	1,039,179
All Fund Revenues	Total Revenues/Sources		273,804	1,060,117	1,039,179
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		273,804	1,060,117	1,039,179

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	195,544	653,825	604,322
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	375	20,000	20,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	0	14,123	28,438
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	27,413	110,919	115,169
	Undistributed Expenditures-Central Services	11-000-251-XXX	21,520	32,750	33,750
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	28,952	228,500	237,500
	Total Undistributed Expenditures			273,804	1,060,117
General Fund Current Expenses	Total General Current Expense		273,804	1,060,117	1,039,179
General Fund Expenses and Transfers	General Fund Grand Total		273,804	1,060,117	1,039,179
All Fund Expenses	Total Expenditures/Appropriations		273,804	1,060,117	1,039,179
Expenses Net of Transfers	Total Expenditures Net of Transfers		273,804	1,060,117	1,039,179

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	292,980	287,909	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	0	0
	Legal Reserve	1,191,495	1,462,744	746,801	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	0	0	0	0
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 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 2023-24 revised appropriations and the 2024-25 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 / Board Secretary Services	0
Transportation Services, including Fuel	MOESC / Ocean Township - helping with transportation to and from school	0

Estimated Tax Rates

Municipality	Category	Amount
Loch Arbour Village	(A) General Fund School Levy	285,000
	(D) Total School Levy	285,000
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	400,366,400
	(H) Estimated Equalized Valuation (as of 10/01/23)	206,193,748
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.0712
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.0712
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.1382
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.1382