

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
Sent to Other Districts Regular	82.0	85.0	85.0
Sent to Other Districts Special Ed	23.0	18.0	18.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	1,056,884	1,056,884	1,078,022
	Sale of Property	10-1930	474,723	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	12,365	500	5,000
	Interest Earned on Maintenance Reserve	10-1XXX	5,280	0	0
	Total Revenues from Local Sources		1,549,252	1,057,384	1,083,022
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	29,712	102,864	102,864
	Categorical Special Education Aid	10-3132	81,213	88,200	88,200
	Equalization Aid	10-3176	387,228	401,910	23,130
	Categorical Security Aid	10-3177	26,554	31,588	31,588
	Other State Aids	10-3XXX	3,120	0	0
	Total Revenues from State Sources		527,827	624,562	245,782
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	424,430	528,155
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	0	200,000
	Actual Revenues (Over)/Under Expenditures		-574,395	0	0
General Fund Revenues	Total Operating Budget		1,502,684	2,106,376	2,056,959
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	21	0	0
	Total Revenues from Local Sources	20-1XXX	21	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		3,584	0	0
All Fund Revenues	Total Revenues/Sources		1,506,268	2,106,376	2,056,959
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		1,506,268	2,106,376	2,056,959

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	1,187,319	1,814,352	1,746,899
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	2,849	0	0
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	66,596	43,000	48,500
	Undistributed Expenditures-Central Services	11-000-251-XXX	47,024	54,260	54,260
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	62,211	8,000	8,000
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	119,307	186,764	199,300
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	17,378	0	0
	Total Undistributed Expenditures		1,502,684	2,106,376	2,056,959
General Fund Current Expenses	Total General Current Expense		1,502,684	2,106,376	2,056,959
General Fund Expenses and Transfers	General Fund Grand Total		1,502,684	2,106,376	2,056,959
Special Revenue Fund Expenses	Total Special Revenue Funds		3,584	0	0
All Fund Expenses	Total Expenditures/Appropriations		1,506,268	2,106,376	2,056,959
Expenses Net of Transfers	Total Expenditures Net of Transfers		1,506,268	2,106,376	2,056,959

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	252,030	255,192	253,162	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	715,704	947,393	524,993	0
	Unemployment Fund	17,239	17,298	17,298	17,298
	Tuition Reserve	73,228	200,000	200,000	0
	Current Expense Emergency Reserve	0	250,000	250,000	250,000
	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	3,563	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%
<div><div>*Does not include pension and social security paid by the State on-behalf of the district.</div><div>**Federal and State funds in the blended resource school-based budgets.</div></div> <div><p>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: <a href="http://www.state.nj.us/education/guide/">http://www.state.nj.us/education/guide/</a>. 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.</p></div>					

Estimated Tax Rates

Municipality	Category	Amount
Bass River	(A) General Fund School Levy	1,078,022
	(D) Total School Levy	1,078,022
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	174,601,886
	(H) Estimated Equalized Valuation (as of 10/01/23)	225,788,008
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6174
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.6174
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.4774
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.4774