Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	2.0	2.0	0.0
On Roll Subtotal	2.0	2.0	0.0
In Private School Placements	5.0	4.0	8.0
Sent to Other Districts Regular	101.5	98.0	116.0
Sent to Other Districts Special Ed	23.0	20.5	8.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	3,265,699	3,450,745	3,450,745
	Total Tax Levy	10-121x	3,265,699	3,450,745	3,450,745
	Unrestricted Miscellaneous Revenues	10-1XXX	28,693	5,000	5,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	1,000	1,000
	Total Revenues from Local Sources		3,294,392	3,456,745	3,456,745
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	78,805	78,805	49,165
	Extraordinary Aid	10-3131	92,704	160,000	100,000
	Categorical Special Education Aid	10-3132	113,010	94,929	161,253
	Categorical Security Aid	10-3177	47,816	47,816	24,425
	Other State Aids	10-3XXX	323	8,136	0
	Total Revenues from State Sources		332,658	389,686	334,843
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	25,513	0
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	30,242	0
	Actual Revenues (Over)/Under Expenditures		186,496	0	0
General Fund Revenues	Total Operating Budget		3,813,546	3,902,186	3,791,588
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	132,021	217,294	208,975
	Total Revenues from State Sources		132,021	217,294	208,975
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	14,669	15,521	32,150
Special Revenue Fund Revenues	Total Grants and Entitlements		146,690	232,815	241,125
All Fund Revenues	Total Revenues/Sources		3,960,236	4,135,001	4,032,713
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	14,669	15,521	32,150
	Total Revenues/Sources Net of Transfers		3,945,567	4,119,480	4,000,563

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	14,669	15,521	32,150
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,425,162	3,385,220	3,138,273
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	0	1,500	1,500
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,425	5,000	5,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	15,937	23,050	25,000
	Undistributed Expenditures-Central Services	11-000-251-XXX	25,138	35,759	35,263
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	290,496	389,136	502,600
	Total Undistributed Expenditures		3,758,158	3,839,665	3,707,636
General Fund Current Expenses for Increased Reserves	Interest Earned on Current Expense Emergency Res	10-607	0	1,000	1,000
General Fund Current Expenses	Total General Current Expense		3,772,827	3,856,186	3,740,786
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	40,719	46,000	50,802
	General Fund Grand Total		3,813,546	3,902,186	3,791,588
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	146,690	232,815	241,125
	Total Preschool Education Aid	20-218-XXX-XXX	146,690	232,815	241,125
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	146,690	232,815	241,125
Special Revenue Fund Expenses	Total Special Revenue Funds		146,690	232,815	241,125
All Fund Expenses	Total Expenditures/Appropriations		3,960,236	4,135,001	4,032,713
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	14,669	15,521	32,150
	Total Expenditures Net of Transfers		3,945,567	4,119,480	4,000,563

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	343,921	273,024	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	0	0	0	0
	Unemployment Fund	0	0	0	0
	Tuition Reserve	105,841	30,242	0	0
	Current Expense Emergency Reserve	250,000	250,000	251,000	252,000
	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
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

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Lake Como has a School Business Administrator shared services agreement with Belmar BOE.	0
Transportation Services, including Fuel	Lake Como uses MOESC to bid and coordinate transportation routes with other Districts and use jointures with Red Bank Regional and Belmar BOE.	0

Estimated Tax Rates

Municipality	Category	Amount
South Belmar Borough	(A) General Fund School Levy	3,450,745
	(D) Total School Levy	3,450,745
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	747,776,100
	(H) Estimated Equalized Valuation (as of 10/01/24)	747,477,109
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.4615
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.4615
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.4617
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.4617