

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
In Private School Placements	0.0	0.0	3.0
Sent to Other Districts Regular	5.0	4.0	11.0
Sent to Other Districts Special Ed		1.0	6.0

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	300,000	270,000	195,000
	Total Tax Levy	10-121x	300,000	270,000	195,000
	Unrestricted Miscellaneous Revenues	10-1XXX	30,372	0	0
	Total Revenues from Local Sources		330,372	270,000	195,000
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	9,548	9,789	13,127
	Categorical Special Education Aid	10-3132	11,733	11,733	7,739
	Categorical Security Aid	10-3177	856	856	842
	Other State Aids	10-3XXX	5,202	0	0
	Total Revenues from State Sources		27,339	22,378	21,708
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	746,801	843,662
	Actual Revenues (Over)/Under Expenditures		-89,810	0	0
General Fund Revenues	Total Operating Budget		267,901	1,039,179	1,060,370
All Fund Revenues	Total Revenues/Sources		267,901	1,039,179	1,060,370
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		267,901	1,039,179	1,060,370

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	175,014	604,322	627,037
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	0	20,000	20,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	0	28,438	27,514
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	26,062	115,169	111,569
	Undistributed Expenditures-Central Services	11-000-251-XXX	24,922	33,750	33,750
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	41,903	237,500	240,500
	Total Undistributed Expenditures		267,901	1,039,179	1,060,370
General Fund Current Expenses	Total General Current Expense		267,901	1,039,179	1,060,370
General Fund Expenses and Transfers	General Fund Grand Total		267,901	1,039,179	1,060,370
All Fund Expenses	Total Expenditures/Appropriations		267,901	1,039,179	1,060,370
Expenses Net of Transfers	Total Expenditures Net of Transfers		267,901	1,039,179	1,060,370

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	287,909	255,202	255,202	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	1,462,744	1,585,261	838,460	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	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	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 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 2024-25 revised appropriations and the 2025-26 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	Shared Services with the Deal Board of Education Business Office Services as well as Board Secretary and Business Administrator	0
Insurance Coverages and Benefits	NJSIG	0
Social Worker/Psychologist	Shared Services with the Send Receive agreement - Shore and West Long Branch Schools	0
Special Education Services	Shared Services with the Send Receive agreement with SHORE and West Long Branch Schools	0
Transportation Services, including Fuel	Services done with MOESC, and neighboring school districts Ocean Township Schools and Shore Regional for Jointure	0

Estimated Tax Rates

Municipality	Category	Amount
Loch Arbour Village	(A) General Fund School Levy	232,500
	(D) Total School Levy	232,500
	(B) Estimated Net Taxable Valuation (as of 03/04/25)	507,472,100
	(H) Estimated Equalized Valuation (as of 10/01/24)	266,618,246
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.0458
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.0458
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.0872
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.0872