

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
Sent to Other Districts Regular	93.0	87.0	70.0
Sent to Other Districts Special Ed	11.0	12.0	12.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	1,078,022	1,099,583	1,141,575
	Total Tax Levy	10-121x	1,078,022	1,099,583	1,141,575
	Unrestricted Miscellaneous Revenues	10-1XXX	8,541	5,000	3,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	1	1,000
	Total Revenues from Local Sources		1,086,563	1,104,584	1,145,575
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	102,864	106,214	59,528
	Categorical Special Education Aid	10-3132	88,200	83,673	65,409
	Equalization Aid	10-3176	23,130	33,664	120,132
	Categorical Security Aid	10-3177	31,588	29,252	22,902
	Other State Aids	10-3XXX	211,187	0	0
	Total Revenues from State Sources		456,969	252,803	267,971
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	197,761	282,291
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	180,000	158,800
	Actual Revenues (Over)/Under Expenditures		287,019	0	0
General Fund Revenues	Total Operating Budget		1,830,551	1,735,148	1,854,637
All Fund Revenues	Total Revenues/Sources		1,830,551	1,735,148	1,854,637
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		1,830,551	1,735,148	1,854,637

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,588,113	1,413,183	1,473,030
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	25,668	48,500	114,470
	Undistributed Expenditures-Central Services	11-000-251-XXX	43,999	54,530	57,531
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	8,316	8,500	11,500
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	155,119	210,434	197,106
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	9,336	0	0
	Total Undistributed Expenditures		1,830,551	1,735,147	1,853,637
General Fund Current Expenses for Increased Reserves	Interest Earned on Current Expense Emergency Res	10-607	0	1	1,000
General Fund Current Expenses	Total General Current Expense		1,830,551	1,735,148	1,854,637
General Fund Expenses and Transfers	General Fund Grand Total		1,830,551	1,735,148	1,854,637
All Fund Expenses	Total Expenditures/Appropriations		1,830,551	1,735,148	1,854,637
Expenses Net of Transfers	Total Expenditures Net of Transfers		1,830,551	1,735,148	1,854,637

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	254,095	250,933	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	721,821	479,119	282,291	0
	Unemployment Fund	7,961	8,006	8,006	8,006
	Tuition Reserve	380,000	338,800	158,800	0
	Current Expense Emergency Reserve	250,000	250,000	250,001	251,001
	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	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 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.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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.

Estimated Tax Rates

Municipality	Category	Amount
Bass River	(A) General Fund School Levy	1,141,575
	(D) Total School Levy	1,141,575
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	176,372,071
	(H) Estimated Equalized Valuation (as of 10/01/25)	258,761,808
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6473
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.6473
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.4412
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.4412