

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	2.0	1.0	0.0
On Roll Subtotal	2.0	1.0	0.0
In Private School Placements	4.0	2.0	7.0
Sent to Other Districts Regular	98.0	79.0	87.0
Sent to Other Districts Special Ed	20.5	19.5	17.0

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	3,450,745	3,450,745	3,450,745
	Total Tax Levy	10-121x	3,450,745	3,450,745	3,450,745
	Unrestricted Miscellaneous Revenues	10-1XXX	19,355	5,000	5,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	1,000	1,000
	Total Revenues from Local Sources		3,470,100	3,456,745	3,456,745
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	78,805	49,165	57,625
	Extraordinary Aid	10-3131	89,164	100,000	50,000
	Categorical Special Education Aid	10-3132	94,929	161,253	159,261
	Categorical Security Aid	10-3177	47,816	24,425	28,523
	Other State Aids	10-3XXX	8,492	0	0
	Total Revenues from State Sources		319,206	334,843	295,409
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	0	304,294
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	0	280,000
	Adjustment for Prior Year Encumbrances		0	8,064	0
	Actual Revenues (Over)/Under Expenditures		-539,092	0	0
General Fund Revenues	Total Operating Budget		3,250,214	3,799,652	4,336,448
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	217,294	208,975	216,450
	Total Revenues from State Sources		217,294	208,975	216,450
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	15,521	0	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	32,150	33,300
Special Revenue Fund Revenues	Total Grants and Entitlements		232,815	241,125	249,750
All Fund Revenues	Total Revenues/Sources		3,483,029	4,040,777	4,586,198
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	15,521	0	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	32,150	33,300
	Total Revenues/Sources Net of Transfers		3,467,508	4,008,627	4,552,898

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	15,521	32,150	33,300
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,875,775	3,112,258	3,210,356
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	0	1,500	5,000
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,225	5,000	10,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	16,492	27,490	65,000
	Undistributed Expenditures-Central Services	11-000-251-XXX	25,696	38,788	60,000
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	272,230	530,664	895,000
	Total Undistributed Expenditures		3,191,418	3,715,700	4,245,356
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		3,206,939	3,748,850	4,279,656
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	43,275	50,802	56,792
	General Fund Grand Total		3,250,214	3,799,652	4,336,448
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	232,815	241,125	249,750
	Total Preschool Education Aid	20-218-XXX-XXX	232,815	241,125	249,750
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	232,815	241,125	249,750
Special Revenue Fund Expenses	Total Special Revenue Funds		232,815	241,125	249,750
All Fund Expenses	Total Expenditures/Appropriations		3,483,029	4,040,777	4,586,198
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	15,521	0	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	32,150	33,300
	Total Expenditures Net of Transfers		3,467,508	4,008,627	4,552,898

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	273,024	250,356	250,356	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	303,938	303,938	0
	Unemployment Fund	0	0	0	0
	Tuition Reserve	30,242	280,000	280,000	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 10/01/25)	840,922,100
	(H) Estimated Equalized Valuation (as of 10/01/25)	803,633,505
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.4104
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.4104
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.4294
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.4294