

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
In Private School Placements	0.0	0.0	2.0
Sent to Other Districts Regular	4.0	5.0	12.0
Sent to Other Districts Special Ed	1.0		5.5

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	270,000	195,000	145,000
	Total Tax Levy	10-121x	270,000	195,000	145,000
	Unrestricted Miscellaneous Revenues	10-1XXX	43,238	0	0
	Total Revenues from Local Sources		313,238	195,000	145,000
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	9,789	13,127	19,821
	Categorical Special Education Aid	10-3132	11,733	7,739	0
	Categorical Security Aid	10-3177	856	842	1,236
	Other State Aids	10-3XXX	5,725	0	0
	Total Revenues from State Sources		28,103	21,708	21,057
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	843,662	916,031
	Actual Revenues (Over)/Under Expenditures		-169,230	0	0
General Fund Revenues	Total Operating Budget		172,111	1,060,370	1,082,088
All Fund Revenues	Total Revenues/Sources		172,111	1,060,370	1,082,088
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		172,111	1,060,370	1,082,088

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	92,759	627,037	644,243
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	266	20,000	20,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	927	27,514	27,476
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	31,393	111,569	112,119
	Undistributed Expenditures-Central Services	11-000-251-XXX	24,215	33,750	34,750
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	22,551	240,500	243,500
	Total Undistributed Expenditures		172,111	1,060,370	1,082,088
General Fund Current Expenses	Total General Current Expense		172,111	1,060,370	1,082,088
General Fund Expenses and Transfers	General Fund Grand Total		172,111	1,060,370	1,082,088
All Fund Expenses	Total Expenditures/Appropriations		172,111	1,060,370	1,082,088
Expenses Net of Transfers	Total Expenditures Net of Transfers		172,111	1,060,370	1,082,088

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	255,202	260,927	255,725	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	1,585,261	1,748,766	910,306	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	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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	DEAL BOARD OF ED - Business Office Services, Board Secretary and BA Services	0
Special Education Services	WLB Schools and Shore Regional CST Teams are utilized for student of town	0
Transportation Services, including Fuel	OCEAN Township Schools - Shared Jointures to Transport all the PK to 8 Students, Shore Regional - Transportation Jointure for High School Students. MOESC to Transport the Non-Public Students	0

Estimated Tax Rates

Municipality	Category	Amount
Loch Arbour Village	(A) General Fund School Levy	170,000
	(D) Total School Levy	170,000
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	507,472,100
	(H) Estimated Equalized Valuation (as of 10/01/25)	366,009,448
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.0335
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.0335
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.0464
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.0464