

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
Sent to Other Districts Regular	85.0	93.0	83.0
Sent to Other Districts Special Ed	18.0	11.0	11.0

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	1,056,884	1,078,022	1,099,583
	Total Tax Levy	10-121x	1,056,884	1,078,022	1,099,583
	Unrestricted Miscellaneous Revenues	10-1XXX	0	5,000	5,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	0	1
	Other Restricted Miscellaneous Revenues	10-1XXX	7,919	0	0
	Total Revenues from Local Sources		1,064,803	1,083,022	1,104,584
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	102,864	102,864	106,214
	Categorical Special Education Aid	10-3132	88,200	88,200	83,673
	Equalization Aid	10-3176	401,910	23,130	33,664
	Categorical Security Aid	10-3177	31,588	31,588	29,252
	Other State Aids	10-3XXX	4,095	207,451	0
	Total Revenues from State Sources		628,657	453,233	252,803
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	528,155	197,761
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	200,000	180,000
	Actual Revenues (Over)/Under Expenditures		55,964	0	0
General Fund Revenues	Total Operating Budget		1,749,424	2,264,410	1,735,148
All Fund Revenues	Total Revenues/Sources		1,749,424	2,264,410	1,735,148
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		1,749,424	2,264,410	1,735,148

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	1,527,434	1,954,350	1,413,183
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	22,839	48,500	48,500
	Undistributed Expenditures-Central Services	11-000-251-XXX	43,393	54,260	54,530
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	8,130	8,000	8,500
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	147,628	199,300	210,434
	Total Undistributed Expenditures		1,749,424	2,264,410	1,735,147
General Fund Current Expenses for Increased Reserves	Interest Earned on Current Expense Emergency Res	10-607	0	0	1
General Fund Current Expenses	Total General Current Expense		1,749,424	2,264,410	1,735,148
General Fund Expenses and Transfers	General Fund Grand Total		1,749,424	2,264,410	1,735,148
All Fund Expenses	Total Expenditures/Appropriations		1,749,424	2,264,410	1,735,148
Expenses Net of Transfers	Total Expenditures Net of Transfers		1,749,424	2,264,410	1,735,148

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	255,192	254,095	250,933	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	947,351	721,821	196,828	0
	Unemployment Fund	17,298	7,961	7,961	7,961
	Tuition Reserve	200,000	380,000	180,000	0
	Current Expense Emergency Reserve	250,000	250,000	250,000	250,001
	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	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%
<div><div>*Does not include pension and social security paid by the State on-behalf of the district.</div><div>**Federal and State funds in the blended resource school-based budgets.</div></div> <div><p>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: <a href="http://www.state.nj.us/education/guide/">http://www.state.nj.us/education/guide/</a>. 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.</p></div>					

Estimated Tax Rates

Municipality	Category	Amount
Bass River	(A) General Fund School Levy	1,099,583
	(D) Total School Levy	1,099,583
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	174,973,277
	(H) Estimated Equalized Valuation (as of 10/01/24)	246,997,818
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6284
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.6284
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.4452
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.4452