

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	513.0	498.0	509.0
On Roll Special Ed Full-Time	89.0	81.0	83.0
On Roll Subtotal	602.0	579.0	592.0
In Private School Placements	1.0	1.0	4.0
Received	32.0	26.0	19.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,586,658	9,778,391	10,056,401
Total Tuition	10-1300	304,623	160,164	187,873
Rents And Royalties	10-1910	0	0	15,105
Unrestricted Miscellaneous Revenues	10-1XXX	19,086	0	6,000
Interest Earned On Current Expense Emergency Res	10-1XXX	0	5	5
Interest Earned On Maintenance Reserve	10-1XXX	8,083	10	10
Interest Earned On Capital Reserve Funds	10-1XXX	0	0	1
Subtotal - Revenues From Local Sources		9,918,450	9,938,570	10,265,395
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	32,531	32,531	92,108
Extraordinary Aid	10-3131	7,999	0	0
Categorical Special Education Aid	10-3132	347,910	347,910	360,177
Categorical Security Aid	10-3177	20,253	20,253	20,253
Adjustment Aid	10-3178	28,840	28,840	34,358
Parcc Readiness Aid	10-3181	5,860	5,860	0
Per Pupil Growth Aid	10-3182	5,860	5,860	0
Professional Learning Community Aid	10-3183	5,490	5,490	0
Other State Aids	10-3XXX	3,183	0	0
Subtotal - Revenues From State Sources		457,926	446,744	506,896
Budgeted Fund Balance - Operating Budget	10-303	0	223,798	281,927
Withdrawal From Maint. Reserve	10-310	0	75,000	220,000
Withdrawal From Current Expense Emergency Rsv	10-312	0	25,000	100,000
Adjustment For Prior Year Encumbrances		0	148,662	0
Actual Revenues (Over)/Under Expenditures		-263,729	0	0
Total Operating Budget		10,112,647	10,857,774	11,374,218

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	1,604	0	0
Total Revenues From Local Sources	20-1XXX	1,604	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	50,330	109,066	92,706
Title II	20-4451-4455	7,872	22,967	19,521
Title III	20-4491-4494	0	11,095	9,431
I.D.E.A. Part B (Handicapped)	20-4420-4429	161,286	158,521	134,742
Total Revenues From Federal Sources		219,488	301,649	256,400
Total Grants And Entitlements		221,092	301,649	256,400
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	120,000	0	0
Local Tax Levy - Premerger Debt	40-1210	0	115,990	94,349
Total Revenues From Local Sources		120,000	115,990	94,349
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	59,077	54,753	56,763
Budgeted Fund Balance	40-303	0	811	15,838
Total Local Repayment Of Debt		179,077	171,554	166,950
Actual Revenues (Over)/Under Expenditures		-15,838	0	0
Total Repayment Of Debt		163,239	171,554	166,950
Total Revenues/Sources		10,496,978	11,330,977	11,797,568
Total Revenues/Sources Net of Transfers		10,496,978	11,330,977	11,797,568

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,287,450	3,546,434	3,587,374
Special Education - Instruction	11-2XX-100-XXX	1,059,188	1,042,479	1,155,085
Basic Skills/Remedial - Instruction	11-230-100-XXX	85,778	141,548	106,960
Bilingual Education - Instruction	11-240-100-XXX	0	250	500
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	74,156	68,478	65,378
School-Sponsored Athletics - Instruction	11-402-100-XXX	28,373	42,777	45,852
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	99,389	211,800	168,078
Undist. Expenditures - Health Services	11-000-213-XXX	150,297	151,736	156,432
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	161,310	172,399	176,748
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	241,521	270,789	299,649
Undist. Expenditures - Guidance	11-000-218-XXX	74,486	77,036	103,015
Undist. Expenditures - Child Study Teams	11-000-219-XXX	391,173	337,230	362,816
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	49,714	61,633	70,640
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	154,961	155,388	160,337
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	32,493	31,200	16,750
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	238,729	295,698	274,261
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	360,618	381,054	390,970
Undist. Expend. - Central Services	11-000-251-XXX	138,796	169,447	162,983
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	35,849	10,000	22,100
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	817,709	867,222	1,078,193
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	308,378	334,680	373,215
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,168,232	2,365,851	2,431,806
Undistributed Expenditures-Food Services	11-000-310-930	50,679	0	0
Total Undistributed Expenditures		5,474,334	5,893,163	6,247,993
Interest Earned On Maintenance Reserve	10-606	0	10	10
Interest Earned On Current Expense Emergency Res	10-607	0	5	5

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total General Current Expense		10,009,279	10,735,144	11,209,157
Capital Expenditures:				
Equipment	12-XXX-XXX-730	102,138	121,400	163,830
Facilities Acquisition And Const. Serv.	12-000-400-XXX	1,230	1,230	1,230
Interest Deposit To Capital Reserve	10-604	0	0	1
Total Capital Outlay		103,368	122,630	165,061
General Fund Grand Total		10,112,647	10,857,774	11,374,218
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	1,604	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	50,330	109,066	92,706
Title II	20-XXX-XXX-XXX	7,872	22,967	19,521
Title III	20-XXX-XXX-XXX	0	11,095	9,431
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	161,286	158,521	134,742
Total Federal Projects	20-XXX-XXX-XXX	219,488	301,649	256,400
Total Special Revenue Funds		221,092	301,649	256,400
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	163,239	171,554	166,950
Total Debt Service Funds		163,239	171,554	166,950
Total Expenditures/Appropriations		10,496,978	11,330,977	11,797,568
Total Expenditures Net of Transfers		10,496,978	11,330,977	11,797,568

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	263,606	268,369	261,182	250,000
Unrestricted	Repayment of Debt	811	16,649	15,838	0
Restricted for General Operating Budget	Capital Reserve	40	40	40	41
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	500,000	503,750	428,760	208,770
Restricted for General Operating Budget	Legal Reserve	380,802	487,356	270,745	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	250,000	250,000	225,005	125,010
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,766	\$15,745	\$16,417	\$17,597	\$18,020
Total Classroom Instruction	\$8,940	\$9,609	\$10,066	\$10,903	\$10,905
Classroom-Salaries and Benefits	\$8,458	\$8,895	\$9,161	\$9,943	\$10,024
Classroom-General Supplies and Textbooks	\$434	\$289	\$445	\$440	\$363
Classroom-Purchased Services	\$48	\$425	\$461	\$519	\$518
Total Support Services	\$2,706	\$2,718	\$2,808	\$2,902	\$3,048
Support Services-Salaries and Benefits	\$2,541	\$2,504	\$2,593	\$2,657	\$2,857
Total Administrative Costs	\$1,507	\$1,578	\$1,664	\$1,806	\$1,760
Administration Salaries and Benefits	\$1,119	\$1,176	\$1,125	\$1,192	\$1,197
Total Operations and Maintenance of Plant	\$1,393	\$1,533	\$1,637	\$1,733	\$2,059
Operations and Maintenance-Salaries and Benefits	\$615	\$729	\$784	\$857	\$878
Board Contribution to Food Services	\$40	\$83	\$0	\$0	\$0
Total Extracurricular Costs	\$173	\$223	\$240	\$253	\$248
Total Equipment Costs	\$368	\$167	\$199	\$210	\$277
Legal Costs	\$51	\$41	\$41	\$54	\$51
Employee Benefits as a percentage of salaries*	35.58%	35.71%	38.51%	37.89%	37.11%

*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 2017-18 revised appropriations and the 2018-19 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.

Item	Line Number	Source	Amount	Explanation
1	150	Other Lea	45,000	Special Ed Tuition Rec'd
1	300	Interest on Bank Accounts	6,000	Interest Earned History
1	140	Parent Paid Tuition	65,600	PreSchool
2	140	Parent Paid Tuition	8,400	Kindergarten
3	140	Parent Paid Tuition	76,000	Maple Place and Wolf Hill

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Superintendent and Assistant Sup.	Superintendent shared with West Long Branch and Shore Regional	0
Transportation Services, including Fuel	Transportation coordinator and costs shared with Shore Regional; MOESC used for special ed jointure	0
Purchasing	ACES shared energy agreement	0
Purchasing	PD, textbooks, instructional supplies done jointly with Shore Regional and W. Long Branch	0
Purchasing	Use of ESC of NJ Co-operative	0
Municipal/Public Works	Lawn Care and Snow Removal contracted through Oceanport Borough	0
Curriculum Services	Shared Regional Curriculum director with Shore Regional, W. Long Branch and Monmouth Beach	0

ID=Oceanport

Category	Amount
(A) General Fund School Levy	9,539,996
(D) Total School Levy	9,634,345
(B) Estimated Net Taxable Valuation (as of 10/01/17)	1,045,767,130
(H) Estimated Equalized Valuation (as of 10/01/17)	1,233,986,102
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9122
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9213
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7731
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7807

ID=Sea Bright

Category	Amount
(A) General Fund School Levy	516,405
(D) Total School Levy	516,405
(B) Estimated Net Taxable Valuation (as of 10/01/17)	699,718,583
(H) Estimated Equalized Valuation (as of 10/01/17)	710,222,746
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.0738
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.0738
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.0727
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.0727

Name=Denise Friedmann

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$70,000
Full-Time Equivalent (FTE)	0.6
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	09/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	156
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	No Sick Days
Contractual Post-Employment Benefit Description of Payout of Vacation days	No Vacation Days
Contractual Post-Employment Benefit Description of Payout of Personal days	No Personal Days
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Denise Friedmann

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	Interim \$425 per diem
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Shared Service

Category	Measure
Job Title	Superintendent
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Superintendent
Job Title II	Curriculum Supervisor
Base Annual Salary Amount	\$0
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.0
Full-Time Equivalent (FTE)	0.0
Shared with Another District?	Y
Shared with Another District?	Y
Shared County	25
Shared County	25
Shared District	4760
Shared District	4760
Job Title Other District	Superintendent
Job Title Other District	Curriculum Supervisor
Member of Collective Bargaining Unit (CBU)?	N
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/16
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/21
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Personal Days	0

Name=Shared Service

Category	Measure
Contracted Number of Annual Consulting Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$0
Total Allowances Amount	\$0
Total Bonuses Amount	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	No Payout
Contractual Post-Employment Benefit Description of Payout of Sick days	No Payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	No Payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	No Payout
Contractual Post-Employment Benefit Description of Payout of Personal days	No Payout
Contractual Post-Employment Benefit Description of Payout of Personal days	No Payout
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Shared Service

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	Shared Supt Annual Cost \$58834
Additional Comment 1	Shared Curr Supv Annual Cost of \$47,600
Additional Comment 2	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported
Additional Comment 3	None Reported