

**Advertised Enrollments**

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	446.0	422.0	425.0
On Roll Special Ed Full-Time	67.0	66.0	71.0
On Roll Subtotal	513.0	488.0	496.0
In Private School Placements	7.0	5.0	5.0
Sent to Other Districts Regular	311.0	327.0	323.0
Sent to Other Districts Special Ed	98.0	99.5	95.0
Received	4.0	8.0	0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	10,415,270	10,779,804	11,318,706
Total Tuition	10-1300	50,425	188,998	15,000
Unrestricted Miscellaneous Revenues	10-1XXX	35,432	60,000	60,000
Interest Earned On Maintenance Reserve	10-1XXX	0	1,000	500
Interest Earned On Capital Reserve Funds	10-1XXX	0	1,000	1,000
Subtotal - Revenues From Local Sources		10,501,127	11,030,802	11,395,206
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	327,794	327,794	443,920
Extraordinary Aid	10-3131	182,466	150,000	150,000
Categorical Special Education Aid	10-3132	515,006	515,006	541,176
Categorical Security Aid	10-3177	137,667	137,667	176,928
Adjustment Aid	10-3178	5,948,204	5,809,096	5,809,096
Parcc Readiness Aid	10-3181	8,890	8,890	0
Per Pupil Growth Aid	10-3182	8,890	8,890	0
Professional Learning Community Aid	10-3183	8,930	8,930	0
Other State Aids	10-3XXX	174	0	0
Subtotal - Revenues From State Sources		7,138,021	6,966,273	7,121,120
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	85,955	18,299	16,469
Subtotal - Revenues From Federal Sources		85,955	18,299	16,469
Budgeted Fund Balance - Operating Budget	10-303	0	186,930	723,776
Withdrawal From Maint. Reserve	10-310	0	1,698,686	0
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	250,000	500,000
Adjustment For Prior Year Encumbrances		0	301,906	0
Actual Revenues (Over)/Under Expenditures		-434,554	0	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Operating Budget		17,290,549	20,452,896	19,756,571
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	112,720	153,198	122,558
Title II	20-4451-4455	30,174	38,585	30,868
I.D.E.A. Part B (Handicapped)	20-4420-4429	204,831	205,803	164,642
Total Revenues From Federal Sources		347,725	397,586	318,068
Total Grants And Entitlements		347,725	397,586	318,068
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	409,648	388,022	393,601
Total Revenues From Local Sources		409,648	388,022	393,601
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	306,927	296,052	295,863
Budgeted Fund Balance	40-303	0	16,601	10,761
Total Local Repayment Of Debt		716,575	700,675	700,225
Actual Revenues (Over)/Under Expenditures		-10,761	0	0
Total Repayment Of Debt		705,814	700,675	700,225
Total Revenues/Sources		18,344,088	21,551,157	20,774,864
Total Revenues/Sources Net of Transfers		18,344,088	21,551,157	20,774,864

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,513,632	2,669,864	2,762,385
Special Education - Instruction	11-2XX-100-XXX	1,249,238	1,290,490	1,275,346
Basic Skills/Remedial - Instruction	11-230-100-XXX	253,482	366,693	357,200
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	44,661	40,000	40,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	6,757,641	7,980,094	8,490,559
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	14,990	15,375	15,375
Undist. Expenditures - Health Services	11-000-213-XXX	145,717	151,719	153,247
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	256,089	239,039	223,080
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	174,163	136,006	130,000
Undist. Expenditures - Guidance	11-000-218-XXX	132,066	134,252	138,290
Undist. Expenditures - Child Study Teams	11-000-219-XXX	294,673	298,589	318,325
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	26,609	32,000	56,500
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	209,628	239,262	242,100
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	4,173	14,150	16,875
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	269,689	312,175	308,632
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	237,967	268,070	264,610
Undist. Expend. - Central Services	11-000-251-XXX	147,801	155,095	157,913
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	963,238	2,491,474	1,040,890
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,098,653	910,725	958,500
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,186,529	2,579,455	2,776,547
Undistributed Expenditures-Food Services	11-000-310-930	140,000	60,000	0
Total Undistributed Expenditures		13,059,626	16,017,480	15,291,443
Interest Earned On Maintenance Reserve	10-606	0	1,000	500
Total General Current Expense		17,120,639	20,385,527	19,726,874
Capital Expenditures:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Equipment	12-XXX-XXX-730	168,713	65,172	27,500
Facilities Acquisition And Const. Serv.	12-000-400-XXX	1,197	1,197	1,197
Interest Deposit To Capital Reserve	10-604	0	1,000	1,000
Total Capital Outlay		169,910	67,369	29,697
General Fund Grand Total		17,290,549	20,452,896	19,756,571
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	112,720	153,198	122,558
Title II	20-XXX-XXX-XXX	30,174	38,585	30,868
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	204,831	205,803	164,642
Total Federal Projects	20-XXX-XXX-XXX	347,725	397,586	318,068
Total Special Revenue Funds		347,725	397,586	318,068
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	705,814	700,675	700,225
Total Debt Service Funds		705,814	700,675	700,225
Total Expenditures/Appropriations		18,344,088	21,551,157	20,774,864
Total Expenditures Net of Transfers		18,344,088	21,551,157	20,774,864

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	590,622	2,611,212	1,125,596	401,820
Unrestricted	Repayment of Debt	16,601	27,362	10,761	0
Restricted for General Operating Budget	Capital Reserve	1,878,369	2,069,158	2,070,158	2,071,158
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	2,161,431	512,800	513,800	514,300
Restricted for General Operating Budget	Legal Reserve	840,019	0	0	0
Restricted for General Operating Budget	Tuition Reserve	250,000	750,000	500,000	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	250,000	250,000	250,000	250,000
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	\$17,878	\$18,276	\$21,404	\$23,553	\$20,720
Total Classroom Instruction	\$10,869	\$10,695	\$11,280	\$12,292	\$12,494
Classroom-Salaries and Benefits	\$9,810	\$9,921	\$10,346	\$11,138	\$11,463
Classroom-General Supplies and Textbooks	\$711	\$563	\$506	\$677	\$687
Classroom-Purchased Services	\$348	\$211	\$428	\$477	\$343
Total Support Services	\$2,914	\$3,172	\$3,079	\$3,405	\$3,507
Support Services-Salaries and Benefits	\$2,318	\$2,471	\$2,454	\$2,674	\$2,835
Total Administrative Costs	\$1,758	\$1,737	\$1,964	\$2,077	\$2,053
Administration Salaries and Benefits	\$1,558	\$1,587	\$1,752	\$1,853	\$1,826
Total Operations and Maintenance of Plant	\$1,975	\$2,253	\$4,842	\$5,510	\$2,532
Operations and Maintenance-Salaries and Benefits	\$1,152	\$1,264	\$1,182	\$1,316	\$1,366
Board Contribution to Food Services	\$230	\$276	\$114	\$123	\$0
Total Extracurricular Costs	\$110	\$122	\$110	\$118	\$118
Total Equipment Costs	\$220	\$333	\$0	\$134	\$55
Legal Costs	\$92	\$51	\$38	\$41	\$40
Employee Benefits as a percentage of salaries*	37.16%	38.78%	44.61%	44.41%	46.40%

\*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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	300	Interest Income	40,000	Interest Income
1	150	Anticipated Homeless Tuitions	15,000	Anticipated Homeless Tuition
2	300	Facility Rental Income	20,000	Facility Rentals



Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Nursing Services	Agreement with Bayada Nursing for out of district nursing services and IEP required one to one nursing services	50,000
Food Services	Participated with USDA, USDOD and NJ Department of Agriculture for food commodities and fresh produce	18,000
Banking	Ocean County School District Banking Consortium	25,000
Others	Shared Municipal Use of School Fields and Buildings for Community and Recreation Programs	0
Others	Sending/Receiving relationship with Southern Regional School District for grade 7-12 students	0
Transportation Services, including Fuel	Jointure with Southern Regional School District for all to and from bus routes grades Pre-K to 12	150,000
Transportation Services, including Fuel	Jointure with Monmouth Ocean Educational Services District for out of district special education bus routes	25,000
Purchasing	Federal E-Rate Program for Telecommunications	35,000
Purchasing	State of NJ - Cooperative Bids	25,000
Purchasing	Hunterdon Regional Education Services Consortium for Supplies and Technology	15,000
Purchasing	Educational Services of NJ Consortium for Supplies, Technology and Equipment	35,000
Purchasing	Educational Data Services Purchasing Consortium for Supplies and Equipment	50,000
Purchasing	ACT Cooperative Bid for local and long-distance phone services and phone system	15,000
Purchasing	ACES Cooperative Bid for Electricity and Natural Gas	75,000
Municipal/Public Works	Agreement with Township for all trash removal, gasoline purchasing and partial snow removal/deicing	40,000
Professional Staff Development	ETTC for Professional Development Services	3,500
Insurance Coverages and Benefits	NJ School Employees Health Benefit Program for employee medical insurance	50,000
Insurance Coverages and Benefits	NJ School Insurance Group for workers compensation and property liability insurance coverages	40,000

ID=Ocean Township

Category	Amount
(A) General Fund School Levy	11,318,706
(D) Total School Levy	11,712,307
(B) Estimated Net Taxable Valuation (as of 10/01/17)	1,309,980,900
(H) Estimated Equalized Valuation (as of 10/01/17)	1,424,201,892
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8640
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.8941
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7947
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8224

Name=Christopher Lommerin

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$139,725
Full-Time Equivalent (FTE)	1.0
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	07/01/17
End Date of Contract	06/30/20
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	15
Contracted Number of Annual Personal Days	3
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	\$3,200
Total Bonuses Amount	\$20,959
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	\$41,870
Contractual Post-Employment Benefit Description of Payout of Sick days	Calculated Per NJSA 18A:30-3.5
Contractual Post-Employment Benefit Description of Payout of Vacation days	Calculated per P.L. 2007, C.92
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for 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=Christopher Lommerin

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	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Steven Terhune

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$46,820
Full-Time Equivalent (FTE)	0.4
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	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	104
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	\$120
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 provided
Contractual Post-Employment Benefit Description of Payout of Vacation days	No vacation days provided
Contractual Post-Employment Benefit Description of Payout of Personal days	No personal days provided
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=Steven Terhune

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	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported