

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	422.0	429.0	450.0
On Roll Special Ed Full-Time	66.0	78.0	82.0
On Roll Subtotal	488.0	507.0	532.0
In Private School Placements	5.0	4.0	0.0
Sent to Other Districts Regular	327.0	324.0	324.0
Sent to Other Districts Special Ed	99.5	90.0	90.0
Received	8.0		0.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	10,779,804	11,318,706	11,622,126
	Total Tuition	10-1300	98,971	15,000	15,000
	Unrestricted Miscellaneous Revenues	10-1XXX	54,307	60,000	60,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	500	1,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1,000	1,000
	Other Restricted Miscellaneous Revenues	10-1XXX	7,102	0	0
	Total Revenues from Local Sources		10,940,184	11,395,206	11,699,126
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	327,794	443,920	443,920
	Extraordinary Aid	10-3131	150,022	150,000	150,000
	Categorical Special Education Aid	10-3132	515,006	541,176	541,176
	Categorical Security Aid	10-3177	137,667	176,928	176,928
	Adjustment Aid	10-3178	5,809,096	5,372,822	4,709,807
	PARCC Readiness Aid	10-3181	8,890	0	0
	Per Pupil Growth Aid	10-3182	8,890	0	0
	Professional Learning Community Aid	10-3183	8,930	0	0
	Other State Aids	10-3XXX	154	0	0
	Total Revenues from State Sources		6,966,449	6,684,846	6,021,831
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	58,869	16,469	55,758
	Total Revenues from Federal Sources		58,869	16,469	55,758
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	723,776	357,243
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	500,000	191,000
	Withdrawal from Tuition Reserve for Excess Over Adjustments	10-311	0	0	809,000
	Withdrawal from Current Expense Emergency Reserve	10-312	0	250,000	0
	Actual Revenues (Over)/Under Expenditures		240,449	0	0
General Fund Revenues	Total Operating Budget		18,205,951	19,570,297	19,133,958

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	177,128	122,558	141,992
	Title II	20-4451-4455	44,730	30,868	42,605
	I.D.E.A. Part B (Handicapped)	20-4420-4429	205,803	164,642	200,575
	Total Revenues from Federal Sources		427,661	318,068	385,172
Special Revenue Fund Revenues	Total Grants and Entitlements		427,661	318,068	385,172
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	388,022	393,601	409,618
	Total Revenues from Local Sources		388,022	393,601	409,618
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	296,052	295,863	299,707
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	10,761	0
	Total Local Repayment of Debt		684,074	700,225	709,325
	Actual Revenues (Over)/Under Expenditures		16,601	0	0
Debt Service Fund Revenues	Total Repayment of Debt		700,675	700,225	709,325
All Fund Revenues	Total Revenues/Sources		19,334,287	20,588,590	20,228,455
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		19,334,287	20,588,590	20,228,455

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,555,367	2,722,385	2,668,016	
	Special Education-Instruction	11-2XX-100-XXX	1,247,828	1,275,346	1,265,029	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	304,739	357,200	369,425	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	48,546	40,000	41,120	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	7,818,307	8,490,559	7,925,960	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	15,375	15,375	15,806	
	Undistributed Expenditures-Health Services	11-000-213-XXX	148,147	153,247	157,319	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	215,903	223,080	224,071	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	172,275	130,000	157,660	
	Undistributed Expenditures-Guidance	11-000-218-XXX	135,924	138,290	142,162	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	307,588	318,325	317,883	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	27,834	53,500	50,620	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	217,420	237,100	231,608	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,879	11,875	10,875	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	305,475	308,632	310,546	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	273,589	264,610	267,437	
	Undistributed Expenditures-Central Services	11-000-251-XXX	152,043	157,913	178,225	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	872,602	1,035,890	1,025,893	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	955,122	958,500	959,500	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,303,921	2,675,773	2,794,106	
	Undistributed Expenditures-Food Services	11-000-310-930	50,000	0	0	
	Total Undistributed Expenditures			13,976,404	15,172,669	14,769,671
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	500	1,000
General Fund Current Expenses	Total General Current Expense		18,132,884	19,568,100	19,114,261	
Capital Outlay	Equipment	12-XXX-XXX-730	71,870	0	17,500	
	Facilities Acquisition and Construction Services	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		73,067	2,197	19,697	
General Fund Expenses and Transfers	General Fund Grand Total		18,205,951	19,570,297	19,133,958	

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	177,128	122,558	141,992
	Title II	20-XXX-XXX-XXX	44,730	30,868	42,605
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	205,803	164,642	200,575
	Total Federal Projects	20-XXX-XXX-XXX	427,661	318,068	385,172
Special Revenue Fund Expenses	Total Special Revenue Funds		427,661	318,068	385,172
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	700,675	700,225	709,325
	Total Debt Service Funds		700,675	700,225	709,325
All Fund Expenses	Total Expenditures/Appropriations		19,334,287	20,588,590	20,228,455
Expenses Net of Transfers	Total Expenditures Net of Transfers		19,334,287	20,588,590	20,228,455

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	2,069,158	2,516,158	2,517,158	2,518,158
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	512,800	462,745	463,245	464,245
	Legal Reserve	0	357,243	357,243	0
	Tuition Reserve	750,000	1,500,000	1,000,000	0
	Current Expense Emergency Reserve	250,000	250,000	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	2,611,212	1,087,071	363,295	363,295
	Repayment of Debt	27,362	10,761	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,276	\$18,819	\$20,720	\$19,958	\$19,225
Total Classroom Instruction	\$10,695	\$11,239	\$12,494	\$12,004	\$11,441
Classroom-Salaries and Benefits	\$9,921	\$10,542	\$11,463	\$10,996	\$10,559
Classroom-General Supplies and Textbooks	\$563	\$509	\$687	\$673	\$607
Classroom-Purchased Services	\$211	\$189	\$343	\$336	\$275
Total Support Services	\$3,172	\$3,237	\$3,507	\$3,377	\$3,317
Support Services-Salaries and Benefits	\$2,471	\$2,593	\$2,835	\$2,739	\$2,703
Total Administrative Costs	\$1,737	\$1,983	\$2,053	\$1,992	\$1,991
Administration Salaries and Benefits	\$1,587	\$1,814	\$1,826	\$1,769	\$1,793
Total Operations and Maintenance of Plant	\$2,253	\$2,100	\$2,532	\$2,454	\$2,338
Operations and Maintenance-Salaries and Benefits	\$1,264	\$1,223	\$1,366	\$1,324	\$1,290
Board Contribution to Food Services	\$276	\$101	\$0	\$0	\$0
Total Extracurricular Costs	\$122	\$136	\$118	\$114	\$113
Total Equipment Costs	\$333	\$145	\$55	\$0	\$33
Legal Costs	\$51	\$72	\$40	\$39	\$38
Employee Benefits as a percentage of salaries*	38.78%	39.40%	46.40%	45.04%	46.54%

*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 2018-19 revised appropriations and the 2019-20 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)
Banking	Ocean County District Banking Consortium	25,000
Food Services	Participating in USDA, USDOD and NJ Dept of Agriculture for food commodities and fresh produce	18,000
Insurance Coverages and Benefits	NJ School Employee Benefit Program for employee medical insurance	50,000
	NJSchool INsurance Group for workers compensation and property liability insurance coverages	40,000
Municipal/Public Works	Agreement with Ocean Township for all trash removal, gasoline purchasing and partial snow and ice removal.	0
Nursing Services	Agreement with Bayada Nursing Services for out of district nursing services and IEP required one to one nursing services	50,000
Others	Send/Receive relationship with Southern Regional School District for grades 7-12	0
	Shared Municipal Use of School Fields and Buildings for Community and Recreation Programs	0
Professional Staff Development	ETTC for Professional Development Services	3,500
Purchasing	ACT cooperative Bid for local and long distance phone services and phone systems	15,000
	State of NJ Cooperative Bids	25,000
	Hunterton Regional Education Services Consortium for supplies and Technology	15,000
	Educational Services of NJ Consortium for Supplies, Technology and Equipment	0
	Educational Data Services Purchasing Consortium for Supplies and Equipment	50,000
	ACES Cooperative Bid for electricity and natural gas	75,000
	Federal E-Rate program for Telecommunications	35,000
Transportation Services, including Fuel	Jointure with Southern Regional School District for all to and from bus routes grades Pre-k to 12	150,000
	Jointure with Monmouth Ocean Educational Services District for out of district special education bus routes	25,000

Estimated Tax Rates

Municipality	Category	Amount
Ocean Township	(A) General Fund School Levy	11,622,126
	(D) Total School Levy	12,031,744
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	1,316,039,800
	(H) Estimated Equalized Valuation (as of 10/01/18)	1,431,878,794
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8831
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9142
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8117
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8403

Employee Contract List for District

Name	Category	Measure
Dr Christopher Lommerin	Job Title	Superintendent
	Job Title II	Superintendent
	Base Annual Salary Amount	\$149,243
	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

Employee Contract List for District

Name	Category	Measure
Dr Christopher Lommerin	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	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
George Gahles	Job Title	Business Administrator
	Job Title II	Business Administrator
	Base Annual Salary Amount	\$64,250
	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	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	130
	Contracted Number of Annual Vacation Days	6
	Contracted Number of Annual Sick Days	6
	Contracted Number of Annual Personal Days	2
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
George Gahles	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	\$15,000
	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
	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	