

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	2,731.0	2,646.0	2,639.0
On Roll Regular Shared-Time	26.0	31.0	27.0
On Roll Special Ed Full-Time	634.0	598.0	601.0
On Roll Special Ed Shared-Time	23.0	27.0	23.0
On Roll Subtotal	3,414.0	3,302.0	3,290.0
In Private School Placements	44.0	41.0	42.0
Sent to Contracted Preschool		29.0	0.0
Sent to Other Districts Regular	2.0	1.0	31.0
Sent to Other Districts Special Ed	4.0	6.0	3.0
Received	2.0	8.0	2.0
In State Facilities		2.0	0.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	64,307,696	65,573,829	66,718,681
	Total Tuition	10-1300	310,487	200,000	120,000
	Transportation Fees from Other Local Education Authorities	10-1420-1440	102,755	0	0
	Rents and Royalties	10-1910	295,444	280,000	230,000
	Unrestricted Miscellaneous Revenues	10-1XXX	420,833	120,000	100,000
	Interest Earned on Capital Reserve Funds	10-1XXX	11,831	100	100
	Other Restricted Miscellaneous Revenues	10-1XXX	0	150,000	150,000
	Total Revenues from Local Sources		65,449,046	66,323,929	67,318,781
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	1,729,784	1,729,784	1,729,784
	Extraordinary Aid	10-3131	1,057,371	800,000	875,000
	Categorical Special Education Aid	10-3132	2,526,776	2,526,776	2,526,776
	Categorical Security Aid	10-3177	552,389	552,389	552,389
	Adjustment Aid	10-3178	2,663,843	2,376,876	1,952,949
	Other State Aids	10-3XXX	62,710	0	0
	Total Revenues from State Sources		8,592,873	7,985,825	7,636,898
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	83,034	80,587	82,623
	Total Revenues from Federal Sources		83,034	80,587	82,623
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	2,490,063	3,355,434
	Transfers from Other Funds	10-5200	1,800	0	0
	Other Financing Sources	10-5XXX	15,441	0	0
	Adjustment for Prior Year Encumbrances		0	154,340	0
	Actual Revenues (Over)/Under Expenditures		-1,892,130	0	0
General Fund Revenues	Total Operating Budget		72,250,064	77,034,744	78,393,736
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	586,772	1,372,284
	Other Restricted Entitlements	20-32XX	706,233	715,563	608,228
	Total Revenues from State Sources		706,233	1,302,335	1,980,512

**Advertised Revenues**

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	499,171	499,000	424,150
	Title II	20-4451-4455	94,577	91,751	77,989
	Title III	20-4491-4494	61,154	48,833	41,508
	I.D.E.A. Part B (Handicapped)	20-4420-4429	1,007,886	1,009,099	857,734
	Other	20-4XXX	67,352	175,014	100,000
	Total Revenues from Federal Sources			1,730,140	1,823,697
Special Revenue Fund Revenues	Total Grants and Entitlements		2,436,373	3,126,032	3,481,893
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	2,751,686	2,739,488	2,716,435
	Total Revenues from Local Sources		2,751,686	2,739,488	2,716,435
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	606,675	607,676	612,462
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1	0
	Total Local Repayment of Debt		3,358,361	3,347,165	3,328,897
	Actual Revenues (Over)/Under Expenditures		21,562	0	0
Debt Service Fund Revenues	Total Repayment of Debt		3,379,923	3,347,165	3,328,897
All Fund Revenues	Total Revenues/Sources		78,066,360	83,507,941	85,204,526
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		78,066,360	83,507,941	85,204,526

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	20,378,013	20,737,767	21,066,285	
	Special Education-Instruction	11-2XX-100-XXX	6,843,019	7,285,680	7,533,743	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	450,500	553,875	488,610	
	Bilingual Education-Instruction	11-240-100-XXX	741,162	896,793	938,943	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	364,930	411,271	423,433	
	School-Sponsored Athletics-Instruction	11-402-100-XXX	979,529	1,096,814	1,106,413	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,721,073	4,018,116	4,095,296	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	76,799	81,732	84,011	
	Undistributed Expenditures-Health Services	11-000-213-XXX	585,939	635,346	635,869	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,129,376	1,252,180	1,279,290	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	821,623	890,589	946,488	
	Undistributed Expenditures-Guidance	11-000-218-XXX	1,283,476	1,332,034	1,414,069	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,780,962	2,019,353	2,072,379	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	1,085,861	1,168,236	1,188,040	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	526,190	551,102	559,493	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	92,146	97,488	101,786	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	1,089,835	1,221,093	1,198,205	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	2,008,350	2,082,088	2,077,853	
	Undistributed Expenditures-Central Services	11-000-251-XXX	686,612	727,274	734,855	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	742,095	872,003	731,216	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	6,354,390	7,174,023	7,080,529	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	3,780,708	3,855,583	3,986,346	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	15,561,815	16,483,169	16,802,336	
	Total Undistributed Expenditures			41,327,250	44,461,409	44,988,061
	General Fund Current Expenses	Total General Current Expense		71,084,403	75,443,609	76,545,488

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	684,681	967,382	696,565
	Facilities Acquisition and Construction Services	12-000-400-XXX	60,092	60,092	560,092
	Interest Deposit to Capital Reserve	10-604	0	100	100
	Total Capital Outlay		744,773	1,027,574	1,256,757
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	273,088	295,994	309,535
	Total Summer School	13-422-X00-XXX	273,088	295,994	309,535
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	273,088	295,994	309,535
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	147,800	267,567	281,956
	General Fund Grand Total		72,250,064	77,034,744	78,393,736
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	194,745	571,285
	Support Services	20-218-200-XXX	0	385,921	744,641
	Facility Acquisition and Construction Services	20-218-400-XXX	0	6,106	56,358
	Total Preschool Education Aid	20-218-XXX-XXX	0	586,772	1,372,284
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	37,873	41,272	35,081
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	171,282	180,829	153,705
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	267,662	249,890	212,406
	Nonpublic Nursing Services	20-XXX-XXX-XXX	79,696	84,584	71,896
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	26,420	28,188	23,960
	Nonpublic Security Aid	20-XXX-XXX-XXX	123,300	130,800	111,180
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	706,233	1,302,335	1,980,512
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	499,171	499,000	424,150
	Title II	20-XXX-XXX-XXX	94,577	91,751	77,989
	Title III	20-XXX-XXX-XXX	61,154	48,833	41,508
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	1,007,886	1,009,099	857,734
	Other	20-XXX-XXX-XXX	67,352	175,014	100,000
	Total Federal Projects	20-XXX-XXX-XXX	1,730,140	1,823,697	1,501,381
Special Revenue Fund Expenses	Total Special Revenue Funds		2,436,373	3,126,032	3,481,893

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	3,379,923	3,347,165	3,328,897
	Total Debt Service Funds		3,379,923	3,347,165	3,328,897
All Fund Expenses	Total Expenditures/Appropriations		78,066,360	83,507,941	85,204,526
Expenses Net of Transfers	Total Expenditures Net of Transfers		78,066,360	83,507,941	85,204,526

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	530,246	1,142,075	1,642,175	1,642,275
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	3,890,425	5,045,497	3,255,434	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	2,494,193	2,619,422	1,519,422	1,419,422
	Repayment of Debt	21,563	1	0	0

**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,544	\$18,707	\$20,038	\$20,834	\$21,386
Total Classroom Instruction	\$11,192	\$11,191	\$11,765	\$12,194	\$12,600
Classroom-Salaries and Benefits	\$10,638	\$10,816	\$11,349	\$11,733	\$12,091
Classroom-General Supplies and Textbooks	\$451	\$281	\$295	\$332	\$364
Classroom-Purchased Services	\$103	\$94	\$120	\$129	\$144
Total Support Services	\$2,774	\$2,881	\$3,180	\$3,311	\$3,497
Support Services-Salaries and Benefits	\$2,605	\$2,707	\$2,951	\$3,065	\$3,225
Total Administrative Costs	\$1,692	\$1,712	\$1,839	\$1,908	\$1,865
Administration Salaries and Benefits	\$1,437	\$1,450	\$1,495	\$1,533	\$1,543
Total Operations and Maintenance of Plant	\$2,167	\$2,192	\$2,430	\$2,583	\$2,567
Operations and Maintenance-Salaries and Benefits	\$1,199	\$1,232	\$1,415	\$1,453	\$1,478
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$494	\$503	\$573	\$583	\$592
Total Equipment Costs	\$152	\$201	\$287	\$299	\$231
Legal Costs	\$59	\$51	\$64	\$66	\$60
Employee Benefits as a percentage of salaries*	36.86%	35.46%	36.42%	35.85%	35.89%

\*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 2019-20 revised appropriations and the 2020-21 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**

Line Number	Source	Amount	Explanation
150	Tuition	120,000	Tuition for Students from Other Districts and Preschool
260	Rentals	230,000	Rental Use of School Facilities
300	Miscellaneous Revenue	100,000	Various Receipts
350	Interest Revenue	150,000	Interest Earned on Bank Accounts
825	Career Pathway Grant	100,000	Annual Grant Amount

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Food Services	Cooperative Cafeteria Services with Deal School District	0
Others	Bus Maintenance Shared Service with Long Branch Board of Education	0
	Participation in Monmouth-Ocean County Shared Services Insurance Fund (MOCSSIF)	0
	Participation in ACES Cooperative Energy Purchasing Program	0
	EDS Cooperative Purchasing Consortium	0
	MOESC Cooperative Transportation Jointures	0
	Joint HS Ice Hockey Team with Shore Regional HS & Monmouth Regional HS School Districts (Ocean is host district)	0
	Other Cooperative arrangements with the Township of Ocean including Snow Removal, Facilities and Equipment Coordination, Code Red Emergency Calling System, Uniform Rentals, Summer Camp Bus Transportation, Garbage Collection, Custodial Services, and Lawn Maintenance	0
	Rent our Facilities to Township of Ocean Chamber of Commerce	0
	Hope Academy Charter School - Provide Maintenance Services	0
	Monmouth University - Federal Work Study Program	0
Recycling	Cooperative Recycling arrangements with Municipality	0
Social Worker/Psychologist	Cooperative arrangement with Municipality for Student Assistance Counselors (SAC)	0

**Estimated Tax Rates**

Municipality	Category	Amount
Ocean Township	(A) General Fund School Levy	66,146,255
	(D) Total School Levy	68,874,216
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	5,263,373,594
	(H) Estimated Equalized Valuation (as of 10/01/19)	5,431,068,013
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.2567
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.3086
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.2179
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.2682