

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	561.0	537.0	567.0
Pupils On Roll - Special Full-Time	77.0	80.0	85.0
Subtotal - Pupils On Roll	638.0	617.0	652.0
Private School Placements	1.0	1.0	1.0
Pupils Sent to Other Dists-Spec Ed Prog	1.0	1.0	1.0
Pupils Received	0.0	12.0	12.0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	8,856,591	8,599,569	8,771,560
Total Tuition	10-1300	245,346	145,000	145,000
Unrestricted Miscellaneous Revenues	10-1XXX	64,770	0	0
Subtotal - Revenues From Local Sources		9,166,707	8,744,569	8,916,560
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	27,183	29,665	29,665
Extraordinary Aid	10-3131	4,939	0	0
Categorical Special Education Aid	10-3132	351,844	350,285	350,285
Categorical Security Aid	10-3177	18,557	19,085	19,085
Adjustment Aid	10-3178	26,714	26,714	26,714
Other State Aids	10-3XXX	3,099	2,126	13,846
Subtotal - Revenues From State Sources		432,336	427,875	439,595
Budgeted Fund Balance - Operating Budget	10-303	0	15,042	217,001
Other Financing Sources	10-5xxx	0	434,153	442,836
Adjustment For Prior Year Encumbrances		0	6,000	0
Actual Revenues (Over)/Under Expenditures		-149,596	0	0
Total Operating Budget		9,449,447	9,627,639	10,015,992
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	12,734	9,550	9,550
Title II	20-4451-4455	11,616	8,712	8,712
I.D.E.A. Part B (Handicapped)	20-4420-4429	161,808	121,356	121,356
Total Revenues From Federal Sources		186,158	139,618	139,618
Total Grants And Entitlements		186,158	139,618	139,618

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	113,095	113,095	111,126
Total Revenues From Local Sources		113,095	113,095	111,126
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	58,261	58,568	58,805
Budgeted Fund Balance	40-303	0	0	3,225
Total Local Repayment Of Debt		171,356	171,663	173,156
Total Repayment Of Debt		171,356	171,663	173,156
Total Revenues/Sources		9,806,961	9,938,920	10,328,766
Total Revenues/Sources Net of Transfers		9,806,961	9,938,920	10,328,766

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,812,502	2,886,842	3,171,736
Special Education - Instruction	11-2XX-100-XXX	1,072,228	1,153,319	1,079,961
Basic Skills/Remedial - Instruction	11-230-100-XXX	22,254	23,055	24,442
Bilingual Education - Instruction	11-240-100-XXX	0	250	250
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	44,445	84,700	82,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	58,682	50,400	54,400
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	33,804	91,460	334,616
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	600	1,100	1,000
Undist. Expenditures - Health Services	11-000-213-XXX	168,007	163,955	175,805
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	138,482	142,444	144,932
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	441,566	389,119	417,284
Undist. Expenditures - Guidance	11-000-218-XXX	49,317	58,196	61,755
Undist. Expenditures - Child Study Teams	11-000-219-XXX	402,321	316,668	347,356
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	149,040	148,871	148,555
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	14,736	14,036	23,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	420,709	319,570	249,167
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	314,478	326,320	337,572
Undist. Expend. - Central Services	11-000-251-XXX	100,195	165,318	139,900
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	108,665	45,658	30,200
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	795,448	709,463	735,096
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	394,015	311,000	331,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,792,408	2,224,665	1,990,000
Total Undistributed Expenditures		5,323,791	5,427,843	5,467,238
Total General Current Expense		9,333,902	9,626,409	9,880,027
Capital Expenditures:				

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Equipment	12-XXX-XXX-730	114,747	0	134,735
Facilities Acquisition And Const. Serv.	12-000-400-XXX	798	1,230	1,230
Total Capital Outlay		115,545	1,230	135,965
General Fund Grand Total		9,449,447	9,627,639	10,015,992
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	12,734	9,550	9,550
Title II	20-XXX-XXX-XXX	11,616	8,712	8,712
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	161,808	121,356	121,356
Total Federal Projects	20-XXX-XXX-XXX	186,158	139,618	139,618
Total Special Revenue Funds		186,158	139,618	139,618
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	171,356	171,663	173,156
Total Debt Service Funds		171,356	171,663	173,156
Total Expenditures/Appropriations		9,806,961	9,938,920	10,328,766
Total Expenditures Net of Transfers		9,806,961	9,938,920	10,328,766

Budget Category	Audited Balance 6-30-2012	Audited Balance 6-30-2013	Estimated Balance 6-30-2014	Estimated Balance 6-30-2015
Unrestricted:				
--General Operating Budget	224,232	273,080	258,038	250,000
--Repayment of Debt	0	3,225	3,225	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	40	40	40	40
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	500,000	500,000	500,000	500,000
--Legal Reserve	114,215	208,963	208,963	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	250,000	250,000	250,000	250,000
Repayment of Debt:				
--Restricted for Repayment of Debt	3,225	0	0	0

Per Pupil Cost Calculations	2011-12 Actual Costs	2012-13 Actual Costs	2013-14 Original Budget	2013-14 Revised Budget	2014-15 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,332	\$15,181	\$14,441	\$14,848	\$14,037
Total Classroom Instruction	\$7,443	\$8,738	\$8,674	\$8,924	\$8,572
Classroom-Salaries and Benefits	\$7,256	\$8,545	\$8,394	\$8,644	\$8,240
Classroom-General Supplies and Textbooks	\$153	\$163	\$180	\$185	\$219
Classroom-Purchased Services	\$33	\$30	\$99	\$95	\$112
Total Support Services	\$2,651	\$3,008	\$2,637	\$2,709	\$2,618
Support Services-Salaries and Benefits	\$2,497	\$2,797	\$2,549	\$2,618	\$2,431
Total Administrative Costs	\$1,798	\$1,699	\$1,589	\$1,633	\$1,312
Administration Salaries and Benefits	\$1,333	\$1,328	\$1,242	\$1,276	\$1,010
Total Operations and Maintenance of Plant	\$1,230	\$1,501	\$1,250	\$1,284	\$1,258
Operations and Maintenance-Salaries and Benefits	\$471	\$535	\$483	\$496	\$535
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$203	\$226	\$283	\$291	\$270
Total Equipment Costs	\$0	\$199	\$0	\$0	\$207
Legal Costs	\$41	\$117	\$47	\$49	\$46
Employee Benefits as a percentage of salaries*	32.81%	29.99%	37.15%	37.09%	32.32%

*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 (formerly the Comparative Spending Guide) 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 2013-14 revised appropriations and the 2014-15 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.

OCEANPORT	
A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	8,214,791
(B) Estimated Net Taxable Valuation (as of 10/01/13)	1,033,641,815
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	0.7947
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	8,318,863
(E) Estimated Net Taxable Valuation (as of 10/01/13)	1,033,641,815
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	0.8048

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	8,214,791
(H) Estimated Equalized Valuation (as of 10/01/13)	1,124,668,563
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	0.7304
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	8,318,863
(K) Estimated Equalized Valuation (as of 10/01/13)	1,124,668,563
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	0.7397

SEA BRIGHT	
A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	556,769
(B) Estimated Net Taxable Valuation (as of 10/01/13)	465,395,212
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	0.1196
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	563,823
(E) Estimated Net Taxable Valuation (as of 10/01/13)	465,395,212

(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	0.1211

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	556,769
(H) Estimated Equalized Valuation (as of 10/01/13)	693,849,625
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	0.0802
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	563,823
(K) Estimated Equalized Valuation (as of 10/01/13)	693,849,625
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	0.0813
