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03/01/2012

OCEAN - LONG BEACH ISLAND

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2010 Actual	October 15, 2011 Actual	October 15, 2012 Estimated
Pupils on Roll Regular Full-Time	197	211	209
Pupils on Roll - Special Full-Time	39	35	40
Subtotal - Pupils On Roll	236	246	249
Private School Placements		1	1
Pupils Sent to Other Districts-Reg Prog		4	
Pupils Sent to Other Dists-Spec Ed Prog	2	4	4
Pupils Received	7		6

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OCEAN - LONG BEACH ISLAND

Advertised Revenues

Budget Category	Account	2010-11 Actual	2011-12 Revised	2012-13 Anticipated
<b>OPERATING BUDGET</b>				
Budgeted Fund Balance - Operating Budget	10-303		60,000	91,414
Revenues from Local Sources:				
Local Tax Levy				
Tuition	10-1210	5,250,925	5,422,226	5,530,670
Interest Earned on Current Expense Emergency Res	10-1300	42,950	25,000	15,000
Interest Earned on Maintenance Reserve	10-1XXX		500	50
Interest Earned on Capital Reserve Funds	10-1XXX		500	500
Other Restricted Miscellaneous Revenues	10-1XXX	2,129	1,500	500
Unrestricted Miscellaneous Revenues	10-1XXX	8,934		
SubTOTAL		32,583	25,000	5,000
		5,337,521	5,474,726	5,551,720
Revenues from State Sources:				
School Choice Aid	10-3116			425,845
Extraordinary Aid	10-3131	12,641		
Other State Aids	10-3XXX	1,206		
Categorical Special Education Aid	10-3132	106,133	106,133	117,734
Categorical Security Aid	10-3177	24,584	24,584	24,120
Adjustment Aid	10-3178	4,088	65,776	
Categorical Transportation Aid	10-3121	68,525	68,525	70,521
SubTOTAL		217,177	265,018	638,220
Revenues from Federal Sources:				
Education Jobs Fund	18-4522		16,948	
SubTOTAL			16,948	
Adjustment for Prior Year Encumbrances			44,307	
Actual Revenues (Over)/Under Expenditures		-11,964		
TOTAL OPERATING BUDGET		5,542,734	5,860,999	6,281,354
<b>GRANTS AND ENTITLEMENTS</b>				
Revenues from Local Sources	20-1XXX	1,259	30,130	
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	6,874		
TOTAL REVENUES FROM STATE SOURCES		6,874		
Revenues from Federal Sources:				
Title I	20-4411-4416	44,477	36,386	26,965
Title II	20-4451-4455	14,316	19,238	14,168
I.D.E.A. Part B (Handicapped)	20-4420-4429	71,057	72,389	57,911
TOTAL REVENUES FROM FEDERAL SOURCES		129,850	128,013	99,044
TOTAL GRANTS AND ENTITLEMENTS		137,983	158,143	99,044
TOTAL REVENUES/SOURCES		5,680,717	6,019,142	6,380,398

OCEAN - LONG BEACH ISLAND

Advertised Appropriations

Budget Category	Account	2010-11 Expenditures	2011-12 Rev. Approp.	2012-13 Appropriations
<b>GENERAL CURRENT EXPENSE</b>				
Instruction:				
Regular Programs	11-1XX-100-XXX	1,965,139	1,976,168	1,971,518
Special Education	11-2XX-100-XXX	211,936	222,584	208,300
Basic Skills/Remedial	11-230-100-XXX	117,605	123,145	118,000
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	1,190	2,810	2,500
Community Services Programs/Operations	11-800-330-XXX	378	6,029	6,000
Support Services:				
Tuition	11-000-100-XXX	43,160	74,885	111,750
Attendance and Social Work Services	11-000-211-XXX	35,667	36,667	38,000
Health Services	11-000-213-XXX	125,043	137,536	138,500

Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	89,355	161,087	184,000
Guidance	11-000-218-XXX	25,310	57,534	63,800
Child Study Teams	11-000-219-XXX	187,408	208,619	203,000
Improvement of Instructional Services	11-000-221-XXX	99,373	81,650	85,000
Educational Media Services - School Library	11-000-222-XXX	12,779	19,315	4,500
Instructional Staff Training Services	11-000-223-XXX	1,732	25,000	20,000
General Administration	11-000-230-XXX	139,070	150,019	146,000
School Administration	11-000-240-XXX	91,508	103,088	103,240
Central Svcs & Admin Info Technology	11-000-25X-XXX	97,055	77,725	75,450
Interest Earned on Maintenance Reserve	10-606		500	500
Operation and Maintenance of Plant Services	11-000-26X-XXX	725,600	700,070	684,500
Student Transportation Services	11-000-270-XXX	282,393	315,555	309,500
Interest Earned on Current Expense Emergency Res	10-607		500	50
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,223,447	1,352,012	1,416,000
Total Support Services Expenditures		3,178,900	3,500,762	3,583,240
TOTAL GENERAL CURRENT EXPENSE		5,475,148	5,832,498	5,890,108
CAPITAL EXPENDITURES				
Deposit to Capital Reserve	10-604			175,000
Interest Earned on Capital Reserve	10-604		1,500	500
Equipment	12-XXX-XXX-73X	40,875	15,154	30,000
Facilities Acquisition and Construction Services	12-000-4XX-XXX	26,711	11,847	185,746
TOTAL CAPITAL EXPENDITURES		67,586	28,501	391,246
OPERATING BUDGET GRAND TOTAL		5,542,734	5,860,999	6,281,354
SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX	1,259	30,130	
Other State Projects:				
Other Special Projects	20-XXX-XXX-XXX	6,874		
Total State Projects		6,874		
Federal Projects:				
Title I	20-XXX-XXX-XXX	44,477	36,386	26,965
Title II	20-XXX-XXX-XXX	14,316	19,238	14,168
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	71,057	72,389	57,911
Total Federal Projects		129,850	128,013	99,044
TOTAL GRANTS AND ENTITLEMENTS		137,983	158,143	99,044
Total Expenditures		5,680,717	6,019,142	6,380,398
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
0250XLocal Contribution - Transfer to Special Revenue	11-1XX-100-93X			
Capital Reserve - Transfer to Repayment of Debt	12-000-400-933			
Transfer Property Sale Proceeds to Debt Svc Res	11-000-520-934			
TOTAL EXPENDITURES NET OF TRANSFERS		5,680,717	6,019,142	6,380,398

OCEAN - LONG BEACH ISLAND

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2010	Audited Balance 6/30/2011	Estimated Balance 6/30/2012	Estimated Balance 6/30/2013
Unrestricted:				
General Operating Budget	299,813	323,847	263,847	238,043
Repayment of Debt	0	0	0	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	355,961	358,090	359,590	535,090
Adult Education Programs	0	0	0	0
Maintenance Reserve	300,000	300,000	300,500	301,000
Legal Reserve	54,020	65,610	65,610	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	50,000	50,000	50,500	50,550
Repayment of Debt:				
Restricted for Repayment of Debt	0	0	0	0

OCEAN - LONG BEACH ISLAND

Advertised Per Pupil Cost Calculations

2012 - 2013

Per Pupil Cost Calculations:	2009-10 Actual (1)	2010-11 Actual (2)	2011-12 Original Budget (3)	2011-12 Revised Budget (4)	2012-2013 Proposed Budget (5)
Total Budgetary Comparative Per Pupil Cost	24203	21625	23079	22111	21961
Total Classroom Instruction	13374	12751	13467	12780	12614
Classroom-Salaries and Benefits	12524	11941	12642	11969	11714
Classroom-General Supplies and Textbooks	543	511	606	551	600
Classroom-Purchased Services and Other	307	300	219	261	300
Total Support Services	4302	3219	3711	3994	4058
Support Services-Salaries and Benefits	4116	3056	3429	3715	3802
Total Administrative Costs	1879	1757	1768	1690	1680
Administration-Salaries and Benefits	1469	1465	1471	1262	1302
Legal Costs	0	29	28	177	120
Total Operations and Maintenance of Plant	3620	3601	3777	3291	3229
Operations & Maintenance of Plant-Salary & Ben.	1911	2124	2020	1596	1661
Board Contribution to Food Services	672	0	0	0	0
Total Extracurricular Costs	0	7	15	16	14
Total Equipment Costs	166	172	0	62	120
Employee Benefits as a % of Salaries	32.2	35.3	39.4	38.7	40.7

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2012 Taxpayers' Guide to Education Spending (formerly Comparative Spending Guide) and can be found on the Department of Education's Internet address: <http://www.state.nj.us/education> under Finance, when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2011-12 revised appropriations and 2012-13 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 Budgetary comparative per pupil cost, although all components are not shown.

OCEAN - LONG BEACH ISLAND

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	12-13 Amount	Description of circumstances
Total Unusual Revenues:			
	0		Total Unusual Appropriations: 0

OCEAN - LONG BEACH ISLAND

Shared Services -- Description of Shared Services

- Curriculum Development
- Professional Development
- Food Services
- Transportation

OCEAN - LONG BEACH ISLAND

22a. Estimated Tax Rate Information

A. Estimated 12-13 School Tax Rate

BARNEGAT LIGHT BOROUGH

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	437,304 (A)
Estimated Net Taxable Valuation (as of 10/01/2011 )	997,689,666 (B)
Estimated 12-13 General Fund School Tax Rate=(A)/(B)X100	0.0438 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	437,304 (D)
Estimated Net Taxable Valuation (as of 10/01/2011 )	997,689,666 (E)
Estimated 12-13 Total School Tax Rate=(D)/(E)X100	0.0438 (F)

B. Estimated 12-13 Equalized School Tax Rate

BARNEGAT LIGHT BOROUGH

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	437,304 (G)
Estimated Equalized Valuation (as of 10/01/2011 )	1,095,612,001 (H)
Estimated 12-13 Equalized General Fund School Tax Rate=(G)/(H)X100	0.0399 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	437,304 (J)
Estimated Equalized Valuation (as of 10/01/2011 )	1,095,612,001 (K)
Estimated 12-13 Equalized Total School Tax Rate=(J)/(K)X100	0.0399 (L)□

OCEAN - LONG BEACH ISLAND

22a. Estimated Tax Rate Information

A. Estimated 12-13 School Tax Rate

HARVEY CEDARS BOROUGH

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	517,587 (A)
Estimated Net Taxable Valuation (as of 10/01/2011 )	1,236,149,949 (B)
Estimated 12-13 General Fund School Tax Rate=(A)/(B)X100	0.0419 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	517,587 (D)
Estimated Net Taxable Valuation (as of 10/01/2011 )	1,236,149,949 (E)
Estimated 12-13 Total School Tax Rate=(D)/(E)X100	0.0419 (F)

B. Estimated 12-13 Equalized School Tax Rate

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HARVEY CEDARS BOROUGH

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	517,587 (G)
Estimated Equalized Valuation (as of 10/01/2011 )	1,299,554,744 (H)
Estimated 12-13 Equalized General Fund School Tax Rate=(G)/(H)X100	0.0398 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	517,587 (J)
Estimated Equalized Valuation (as of 10/01/2011 )	1,299,554,744 (K)
Estimated 12-13 Equalized Total School Tax Rate=(J)/(K)X100	0.0398 (L)□

OCEAN - LONG BEACH ISLAND

22a. Estimated Tax Rate Information

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A. Estimated 12-13 School Tax Rate

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LONG BEACH TOWNSHIP

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	3,384,955 (A)
Estimated Net Taxable Valuation (as of 10/01/2011 )	7,535,093,755 (B)
Estimated 12-13 General Fund School Tax Rate=(A)/(B)X100	0.0449 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	3,384,955 (D)
Estimated Net Taxable Valuation (as of 10/01/2011 )	7,535,093,755 (E)
Estimated 12-13 Total School Tax Rate=(D)/(E)X100	0.0449 (F)

B. Estimated 12-13 Equalized School Tax Rate

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LONG BEACH TOWNSHIP

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	3,384,955 (G)
Estimated Equalized Valuation (as of 10/01/2011 )	8,456,666,771 (H)
Estimated 12-13 Equalized General Fund School Tax Rate=(G)/(H)X100	0.0400 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	3,384,955 (J)
Estimated Equalized Valuation (as of 10/01/2011 )	8,456,666,771 (K)
Estimated 12-13 Equalized Total School Tax Rate=(J)/(K)X100	0.0400 (L)□

OCEAN - LONG BEACH ISLAND

22a. Estimated Tax Rate Information

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A. Estimated 12-13 School Tax Rate

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SHIP BOTTOM BOROUGH

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	520,090 (A)
Estimated Net Taxable Valuation (as of 10/01/2011 )	1,111,331,888 (B)
Estimated 12-13 General Fund School Tax Rate=(A)/(B)X100	0.0468 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	520,090 (D)
Estimated Net Taxable Valuation (as of 10/01/2011 )	1,111,331,888 (E)
Estimated 12-13 Total School Tax Rate=(D)/(E)X100	0.0468 (F)

B. Estimated 12-13 Equalized School Tax Rate

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SHIP BOTTOM BOROUGH

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	520,090 (G)
Estimated Equalized Valuation (as of 10/01/2011 )	1,296,729,219 (H)
Estimated 12-13 Equalized General Fund School Tax Rate=(G)/(H)X100	0.0401 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	520,090 (J)
Estimated Equalized Valuation (as of 10/01/2011 )	1,296,729,219 (K)
Estimated 12-13 Equalized Total School Tax Rate=(J)/(K)X100	0.0401 (L)□

OCEAN - LONG BEACH ISLAND

22a. Estimated Tax Rate Information

A. Estimated 12-13 School Tax Rate

SURF CITY BOROUGH

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	670,733 (A)
Estimated Net Taxable Valuation (as of 10/01/2011 )	1,535,768,035 (B)
Estimated 12-13 General Fund School Tax Rate=(A)/(B)X100	0.0437 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	670,733 (D)
Estimated Net Taxable Valuation (as of 10/01/2011 )	1,535,768,035 (E)
Estimated 12-13 Total School Tax Rate=(D)/(E)X100	0.0437 (F)

B. Estimated 12-13 Equalized School Tax Rate

SURF CITY BOROUGH

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	670,733 (G)
Estimated Equalized Valuation (as of 10/01/2011 )	1,674,488,363 (H)
Estimated 12-13 Equalized General Fund School Tax Rate=(G)/(H)X100	0.0401 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	670,733 (J)
Estimated Equalized Valuation (as of 10/01/2011 )	1,674,488,363 (K)
Estimated 12-13 Equalized Total School Tax Rate=(J)/(K)X100	0.0401 (L)□

OCEAN - LONG BEACH ISLAND

17. Salaries and Benefits of Certain District Employees

Name	Karen McKeon
Job Title	Superintendent
	Principal
Base Annual Salary	125,000
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	09/01/2011
Ending Date of Contract	06/30/2015
Annual Work Days	240
Annual Vacation Days	20
Annual Sick Days	14
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:

Allowances	0
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	0
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	

Buyback of Personal Days  
 Other Post-Emp. Benefits  
 Other Post-Emp. Benefits  
 Other Post-Emp. Benefits

In-Kind and Other Remuneration 0  
 Description of:  
 Annual Buyback of Sick Days  
 Annual Buyback of Vac. Days  
 Annual Buyback of Personal Days  
 All Other In-Kind/Remuneration

Additional Comments

OCEAN - LONG BEACH ISLAND

17. Salaries and Benefits of Certain District Employees

Name Fran Meyer  
 Job Title Principal  
 Base Annual Salary 121,950  
 FTE 1.0  
 Shared with Another District? N  
 Member of Collective Bargaining ? N  
 Contract Terms:  
 Beginning Date of Contract 07/01/2011  
 Ending Date of Contract 06/30/2012  
 Annual Work Days 240  
 Annual Vacation Days 20  
 Annual Sick Days 14  
 Annual Personal Days 3  
 Annual Consulting Days 0  
 Other Non-working days 0  
 Description-Other Non-working Days

Benefits:  
 Allowances 0  
 Bonuses 0  
 Stipends 0  
 District Contributions above Teacher amount for:  
 Health Insurance 0  
 Dental Insurance 0  
 Life Insurance 0  
 Other Insurances 0  
 Retirement Plans 0

Post-Employment Benefits 0  
 Description of:  
 Buyback of Sick Days  
 Buyback of Vac. Days  
 Buyback of Personal Days  
 Other Post-Emp. Benefits  
 Other Post-Emp. Benefits  
 Other Post-Emp. Benefits

In-Kind and Other Remuneration 0  
 Description of:  
 Annual Buyback of Sick Days  
 Annual Buyback of Vac. Days  
 Annual Buyback of Personal Days  
 All Other In-Kind/Remuneration

Additional Comments

OCEAN - LONG BEACH ISLAND

17. Salaries and Benefits of Certain District Employees

Name Christina Galvao  
 Job Title Business Administrator  
 Base Annual Salary 35,000  
 FTE 0.2  
 Shared with Another District? N  
 Member of Collective Bargaining ? N  
 Contract Terms:  
 Beginning Date of Contract 07/01/2011  
 Ending Date of Contract 06/30/2012  
 Annual Work Days 48  
 Annual Vacation Days 0  
 Annual Sick Days 0  
 Annual Personal Days 0  
 Annual Consulting Days 0  
 Other Non-working days 0  
 Description-Other Non-working Days

Benefits:  
 Allowances 0

Bonuses 0  
 Stipends 0  
 District Contributions above Teacher amount for:  
   Health Insurance 0  
   Dental Insurance 0  
   Life Insurance 0  
   Other Insurances 0  
   Retirement Plans 0  
  
 Post-Employment Benefits 0  
 Description of:  
   Buyback of Sick Days  
   Buyback of Vac. Days  
   Buyback of Personal Days  
   Other Post-Emp. Benefits  
   Other Post-Emp. Benefits  
   Other Post-Emp. Benefits  
  
 In-Kind and Other Remuneration 0  
 Description of:  
   Annual Buyback of Sick Days  
   Annual Buyback of Vac. Days  
   Annual Buyback of Personal Days  
   All Other In-Kind/Remuneration

Additional Comments

OCEAN - LONG BEACH ISLAND

17. Salaries and Benefits of Certain District Employees

Name Annabelle Boehm  
 Job Title Coordinator/Dir./Mgr./Supvr.

Base Annual Salary 83,455  
 FTE 1.0  
 Shared with Another District? N  
 Member of Collective Bargaining ? N  
 Contract Terms:  
   Beginning Date of Contract / /  
   Ending Date of Contract / /  
   Annual Work Days 0  
   Annual Vacation Days 0  
   Annual Sick Days 0  
   Annual Personal Days 0  
   Annual Consulting Days 0  
   Other Non-working days 0  
   Description-Other Non-working Days

Benefits:  
 Allowances 0  
 Bonuses 0  
 Stipends 0  
 District Contributions above Teacher amount for:  
   Health Insurance 0  
   Dental Insurance 0  
   Life Insurance 0  
   Other Insurances 0  
   Retirement Plans 0

Post-Employment Benefits 0  
 Description of:  
   Buyback of Sick Days  
   Buyback of Vac. Days  
   Buyback of Personal Days  
   Other Post-Emp. Benefits  
   Other Post-Emp. Benefits  
   Other Post-Emp. Benefits

In-Kind and Other Remuneration 0  
 Description of:  
   Annual Buyback of Sick Days  
   Annual Buyback of Vac. Days  
   Annual Buyback of Personal Days  
   All Other In-Kind/Remuneration

Additional Comments