

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	498.0	516.0	517.0
On Roll Special Ed Full-Time	81.0	78.0	101.0
On Roll Subtotal	579.0	594.0	618.0
In Private School Placements	1.0	4.0	4.0
Sent to Other Districts Special Ed		1.0	0.0
Received	26.0	23.0	3.0

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	9,778,391	10,056,401	10,358,093
	Total Tuition	10-1300	295,448	187,873	123,014
	Transportation Fees from Individuals	10-1410	4,918	0	0
	Rents and Royalties	10-1910	18,550	15,105	16,000
	Unrestricted Miscellaneous Revenues	10-1XXX	27,461	6,000	10,500
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	1	5
	Interest Earned on Maintenance Reserve	10-1XXX	3,778	10	10
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1	1
	Total Revenues from Local Sources		10,128,546	10,265,391	10,507,623
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	32,531	92,108	92,108
	Extraordinary Aid	10-3131	52,749	52,749	0
	Categorical Special Education Aid	10-3132	360,177	360,177	399,674
	Categorical Security Aid	10-3177	20,253	20,253	20,253
	Adjustment Aid	10-3178	27,299	25,550	19,855
	PARCC Readiness Aid	10-3181	5,860	0	0
	Per Pupil Growth Aid	10-3182	5,860	0	0
	Professional Learning Community Aid	10-3183	5,490	0	0
	Other State Aids	10-3XXX	7,845	0	0
	Total Revenues from State Sources		518,064	550,837	531,890
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	281,927	350,948
	Withdrawal from Maintenance Reserve	10-310	0	220,000	152,330
	Withdrawal from Current Expense Emergency Reserve	10-312	0	108,808	100,000
	Adjustment for Prior Year Encumbrances		0	123,808	0
	Actual Revenues (Over)/Under Expenditures		-436,920	0	0
General Fund Revenues	Total Operating Budget		10,209,690	11,550,771	11,642,791
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	2,126	0	0
	Total Revenues from Local Sources	20-1XXX	2,126	0	0

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	172,599	113,431	92,623
	Title II	20-4451-4455	23,030	22,443	14,615
	Title III	20-4491-4494	11,095	0	0
	Title IV	20-4471-4474	0	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	158,521	156,517	133,039
	Total Revenues from Federal Sources			365,245	302,391
Special Revenue Fund Revenues	Total Grants and Entitlements		367,371	302,391	248,777
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	115,990	0	0
	Local Tax Levy-Premier Debt	40-1210	0	94,349	107,613
	Total Revenues from Local Sources		115,990	94,349	107,613
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	54,753	56,763	55,437
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	15,838	0
	Total Local Repayment of Debt		170,743	166,950	163,050
	Actual Revenues (Over)/Under Expenditures		811	0	0
Debt Service Fund Revenues	Total Repayment of Debt		171,554	166,950	163,050
All Fund Revenues	Total Revenues/Sources		10,748,615	12,020,112	12,054,618
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		10,748,615	12,020,112	12,054,618

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	3,350,086	3,393,004	3,579,036
	Special Education-Instruction	11-2XX-100-XXX	1,049,990	1,271,677	1,354,161
	Basic Skills/Remedial-Instruction	11-230-100-XXX	121,113	97,444	77,986
	Bilingual Education-Instruction	11-240-100-XXX	0	500	64,246
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	61,762	65,378	65,480
	School-Sponsored Athletics-Instruction	11-402-100-XXX	36,663	45,852	47,805
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	138,103	215,815	154,605
	Undistributed Expenditures-Health Services	11-000-213-XXX	150,311	161,270	173,156
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	170,887	175,195	179,832
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	152,213	325,195	359,818
	Undistributed Expenditures-Guidance	11-000-218-XXX	76,289	131,576	138,856
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	339,541	362,309	377,238
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	53,155	73,656	46,140
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	155,689	166,501	168,312
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	18,551	10,750	12,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	304,133	300,925	299,173
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	376,407	403,755	387,598
	Undistributed Expenditures-Central Services	11-000-251-XXX	171,244	177,983	184,570
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	9,636	25,100	31,350
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	830,798	1,086,725	932,775
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	280,081	445,233	413,631
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,240,484	2,449,856	2,461,777
		Total Undistributed Expenditures		5,467,522	6,511,844
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	10	10
	Interest Earned on Current Expense Emergency Res	10-607	0	1	5
General Fund Current Expenses	Total General Current Expense		10,087,136	11,385,710	11,509,560

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	121,324	163,830	132,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,230	1,230	1,230
	Interest Deposit to Capital Reserve	10-604	0	1	1
	Total Capital Outlay		122,554	165,061	133,231
General Fund Expenses and Transfers	General Fund Grand Total		10,209,690	11,550,771	11,642,791
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,126	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	172,599	113,431	92,623
	Title II	20-XXX-XXX-XXX	23,030	22,443	14,615
	Title III	20-XXX-XXX-XXX	11,095	0	0
	Title IV	20-XXX-XXX-XXX	0	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	158,521	156,517	133,039
	Total Federal Projects	20-XXX-XXX-XXX	365,245	302,391	248,777
Special Revenue Fund Expenses	Total Special Revenue Funds		367,371	302,391	248,777
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	171,554	166,950	163,050
	Total Debt Service Funds		171,554	166,950	163,050
All Fund Expenses	Total Expenditures/Appropriations		10,748,615	12,020,112	12,054,618
Expenses Net of Transfers	Total Expenditures Net of Transfers		10,748,615	12,020,112	12,054,618

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	40	40	60,635	60,636
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	503,750	657,528	437,538	285,218
	Legal Reserve	487,356	621,693	350,948	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	250,000	225,000	116,193	16,198
	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	268,369	321,776	250,000	250,000
	Repayment of Debt	16,649	15,838	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	\$15,745	\$16,911	\$18,020	\$18,055	\$17,704
Total Classroom Instruction	\$9,609	\$10,551	\$10,905	\$10,694	\$10,809
Classroom-Salaries and Benefits	\$8,895	\$9,611	\$10,024	\$9,831	\$9,943
Classroom-General Supplies and Textbooks	\$289	\$431	\$363	\$353	\$316
Classroom-Purchased Services	\$425	\$508	\$518	\$510	\$550
Total Support Services	\$2,718	\$2,609	\$3,048	\$3,176	\$3,122
Support Services-Salaries and Benefits	\$2,504	\$2,384	\$2,857	\$2,971	\$2,938
Total Administrative Costs	\$1,578	\$1,840	\$1,760	\$1,890	\$1,812
Administration Salaries and Benefits	\$1,176	\$1,214	\$1,197	\$1,330	\$1,344
Total Operations and Maintenance of Plant	\$1,533	\$1,679	\$2,059	\$2,047	\$1,722
Operations and Maintenance-Salaries and Benefits	\$729	\$822	\$878	\$798	\$814
Board Contribution to Food Services	\$83	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$223	\$233	\$248	\$248	\$239
Total Equipment Costs	\$167	\$212	\$277	\$276	\$214
Legal Costs	\$41	\$113	\$51	\$67	\$68
Employee Benefits as a percentage of salaries*	35.71%	37.93%	37.11%	37.40%	35.35%

*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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
190	Parent Paid	123,014	Parent Paid Tuition PreK and K8
300	Interest	8,500	interest accrued on operating fund and reserve balances

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	Participating in MOSSIC	0
Municipal/Public Works	Grounds Maintenance and Snow Removal done through Borough	0
Others	Curriculum Supervisor	0
	Security Supervisor	0
Purchasing	Using Educational Services Commision of NJ for Co-op Purchasing	0
	ACES for electricity and gas consumption	0
	PD, text books and instructional supplies done jointly with Shore Regional and West Long Branch	0
Transportation Services, including Fuel	Regional District Provides Transportation Services	0
	Use of MOESC for Special Education transportation	0

Estimated Tax Rates

Municipality	Category	Amount
Oceanport	(A) General Fund School Levy	9,757,988
	(D) Total School Levy	9,865,601
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	1,296,916,659
	(H) Estimated Equalized Valuation (as of 10/01/18)	1,256,357,337
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.7524
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7607
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7767
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7853
Sea Bright	(A) General Fund School Levy	600,105
	(D) Total School Levy	600,105
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	738,116,674
	(H) Estimated Equalized Valuation (as of 10/01/18)	806,200,322
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.0813
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.0813
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.0744
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.0744

Employee Contract List for District

Name	Category	Measure
Denise Friedmann	Job Title	Other
	Job Title II	Interim Business Administ
	Base Annual Salary Amount	\$87,000
	Full-Time Equivalent (FTE)	0.7
	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	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	260
	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
	Melanie Lipinski	Job Title
Job Title II		Superintendent/Principal
Base Annual Salary Amount		\$141,525
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		07/01/18
End Date of Contract		06/30/19

Employee Contract List for District

Name	Category	Measure
Melanie Lipinski	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	5
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	15
	Description of Other Contracted Non-Working Days	School Holidays/Breaks
Shared Service	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Shared Curriculum Supv
	Base Annual Salary Amount	\$39,000
	Full-Time Equivalent (FTE)	0.3
	Shared with Another District?	Y
	Shared County	25
	Shared District	4760
	Job Title Other District	Director of Curriculum
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	0
	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	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0	

Employee Contract List for District

Name	Category	Measure
Shared Service	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	None Reported
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None Reported
	Contractual Post-Employment Benefit Description of Payout of Personal days	None Reported
	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