

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	429.0	440.0	476.0
On Roll Special Ed Full-Time	78.0	85.0	189.0
On Roll Subtotal	507.0	525.0	665.0
In Private School Placements	4.0	7.0	0.0
Sent to Other Districts Regular	324.0	303.0	331.0
Sent to Other Districts Special Ed	90.0	98.0	1.0
Received		1.0	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	11,318,706	11,622,126	11,854,569
	Total Tuition	10-1300	502	15,000	15,000
	Unrestricted Miscellaneous Revenues	10-1XXX	59,662	60,000	60,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	1,000	500
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1,000	1,000
	Total Revenues from Local Sources		11,378,870	11,699,126	11,931,069
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	443,920	443,920	443,920
	Extraordinary Aid	10-3131	151,948	150,000	150,000
	Categorical Special Education Aid	10-3132	541,176	541,176	541,176
	Categorical Security Aid	10-3177	176,928	176,928	176,928
	Adjustment Aid	10-3178	5,372,822	4,709,807	3,704,947
	Total Revenues from State Sources		6,686,794	6,021,831	5,016,971
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	54,504	55,758	66,212
	Total Revenues from Federal Sources		54,504	55,758	66,212
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	357,243	769,697
	Withdrawal from Maintenance Reserve	10-310	0	0	150,000
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	191,000	0
	Withdrawal from Tuition Reserve for Excess Over Adjustments	10-311	0	809,000	0
	Withdrawal from Current Expense Emergency Reserve	10-312	0	0	250,000
	Actual Revenues (Over)/Under Expenditures		657,756	0	0
General Fund Revenues	Total Operating Budget		18,777,924	19,133,958	18,183,949
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	0	971,584
	Total Revenues from State Sources		0	0	971,584
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	141,884	141,992	132,892
	Title II	20-4451-4455	38,964	42,605	36,560
	I.D.E.A. Part B (Handicapped)	20-4420-4429	200,574	200,575	204,305
	Total Revenues from Federal Sources		381,422	385,172	373,757
Special Revenue Fund Revenues	Total Grants and Entitlements		381,422	385,172	1,345,341

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	393,601	409,618	409,618
	Total Revenues from Local Sources		393,601	409,618	409,618
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	295,863	299,707	299,010
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		689,464	709,325	708,628
	Actual Revenues (Over)/Under Expenditures		10,761	0	0
Debt Service Fund Revenues	Total Repayment of Debt		700,225	709,325	708,628
All Fund Revenues	Total Revenues/Sources		19,859,571	20,228,455	20,237,918
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		19,859,571	20,228,455	20,237,918

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	2,359,863	2,668,016	2,548,458
	Special Education-Instruction	11-2XX-100-XXX	1,379,544	1,265,029	1,202,563
	Basic Skills/Remedial-Instruction	11-230-100-XXX	315,021	369,425	153,141
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	44,035	41,120	42,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	8,406,099	7,925,960	7,569,756
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	15,825	15,806	16,553
	Undistributed Expenditures-Health Services	11-000-213-XXX	147,209	157,319	181,410
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	234,954	224,071	224,504
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	160,302	157,660	158,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	147,036	142,162	142,379
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	320,451	317,883	434,803
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	30,943	50,620	49,500
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	215,808	231,608	232,820
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,554	10,875	10,875
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	296,128	310,546	295,516
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	283,590	267,437	278,326
	Undistributed Expenditures-Central Services	11-000-251-XXX	173,180	178,225	182,257
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	949,250	1,025,893	1,081,326
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	897,462	959,500	955,500
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,360,400	2,794,106	2,421,565
	Total Undistributed Expenditures			14,642,191	14,769,671
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1,000	500
General Fund Current Expenses	Total General Current Expense		18,740,654	19,114,261	18,181,752
Capital Outlay	Equipment	12-XXX-XXX-730	36,073	17,500	0
	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		37,270	19,697	2,197
General Fund Expenses and Transfers	General Fund Grand Total		18,777,924	19,133,958	18,183,949

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	0	516,984
	Support Services	20-218-200-XXX	0	0	454,600
	Total Preschool Education Aid	20-218-XXX-XXX	0	0	971,584
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	0	971,584
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	141,884	141,992	132,892
	Title II	20-XXX-XXX-XXX	38,964	42,605	36,560
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	200,574	200,575	204,305
	Total Federal Projects	20-XXX-XXX-XXX	381,422	385,172	373,757
Special Revenue Fund Expenses	Total Special Revenue Funds		381,422	385,172	1,345,341
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	700,225	709,325	708,628
	Total Debt Service Funds		700,225	709,325	708,628
All Fund Expenses	Total Expenditures/Appropriations		19,859,571	20,228,455	20,237,918
Expenses Net of Transfers	Total Expenditures Net of Transfers		19,859,571	20,228,455	20,237,918

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	2,516,158	2,516,158	2,517,158	2,518,158
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	462,745	462,745	463,745	314,245
	Legal Reserve	357,243	876,940	519,697	0
	Tuition Reserve	1,500,000	1,000,000	0	0
	Current Expense Emergency Reserve	250,000	250,000	250,000	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	1,087,071	376,922	376,922	126,922
	Repayment of Debt	10,761	0	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	\$18,819	\$13,333	\$19,225	\$19,482	\$15,981
Total Classroom Instruction	\$11,239	\$7,866	\$11,441	\$11,593	\$9,283
Classroom-Salaries and Benefits	\$10,542	\$7,517	\$10,559	\$10,700	\$8,731
Classroom-General Supplies and Textbooks	\$509	\$223	\$607	\$615	\$337
Classroom-Purchased Services	\$189	\$125	\$275	\$278	\$216
Total Support Services	\$3,237	\$2,336	\$3,317	\$3,361	\$3,054
Support Services-Salaries and Benefits	\$2,593	\$1,877	\$2,703	\$2,739	\$2,551
Total Administrative Costs	\$1,983	\$1,427	\$1,991	\$2,017	\$1,575
Administration Salaries and Benefits	\$1,814	\$1,278	\$1,793	\$1,816	\$1,450
Total Operations and Maintenance of Plant	\$2,100	\$1,597	\$2,338	\$2,369	\$1,963
Operations and Maintenance-Salaries and Benefits	\$1,223	\$901	\$1,290	\$1,307	\$1,117
Board Contribution to Food Services	\$101	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$136	\$87	\$113	\$115	\$90
Total Equipment Costs	\$145	\$51	\$33	\$33	\$0
Legal Costs	\$72	\$58	\$38	\$38	\$30
Employee Benefits as a percentage of salaries*	39.40%	39.74%	46.54%	46.54%	43.22%

*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.

Estimated Tax Rates

Municipality	Category	Amount
Ocean Township	(A) General Fund School Levy	11,854,569
	(D) Total School Levy	12,264,187
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	1,319,246,800
	(H) Estimated Equalized Valuation (as of 10/01/19)	1,473,854,095
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8986
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9296
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8043
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8321

Employee Contract List for District

Name	Category	Measure
Dr. Christopher Lommerin	Job Title	Other
	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	Other
	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	Np 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	