

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	440.0	426.0	538.0
On Roll Special Ed Full-Time	85.0	78.0	112.0
On Roll Subtotal	525.0	504.0	650.0
In Private School Placements	7.0	5.0	0.0
Sent to Other Districts Regular	303.0	315.5	308.0
Sent to Other Districts Special Ed	98.0	98.0	71.0
Received	1.0	2.0	0.0
In State Facilities		1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	11,622,126	11,854,569	12,091,660
	Total Tuition	10-1300	20,771	15,000	15,000
	Unrestricted Miscellaneous Revenues	10-1XXX	35,919	60,000	35,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	500	500
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1,000	1,000
	Total Revenues from Local Sources		11,678,816	11,931,069	12,143,160
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	443,920	443,920	443,920
	Extraordinary Aid	10-3131	42,218	150,000	75,000
	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	4,709,807	3,704,947	2,441,074
	Other State Aids	10-3XXX	827	0	0
	Total Revenues from State Sources		5,914,876	5,016,971	3,678,098
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	47,582	66,212	37,762
	Total Revenues from Federal Sources		47,582	66,212	37,762
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	769,697	878,981
	Withdrawal from Maintenance Reserve	10-310	0	150,000	0
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	0	1,000,000
	Withdrawal from Current Expense Emergency Reserve	10-312	0	250,000	0
	Actual Revenues (Over)/Under Expenditures		-379,359	0	0
General Fund Revenues	Total Operating Budget		17,261,915	18,183,949	17,738,001
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	0	5,000
	Total Revenues from Local Sources	20-1XXX	0	0	5,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	916,213	971,584	951,912
	Total Revenues from State Sources		916,213	971,584	951,912

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	132,892	132,892	187,895
	Title II	20-4451-4455	36,560	36,560	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	204,305	204,305	215,494
	CARES Act Education Stabilization Fund	20-4530	20,033	0	0
	CRRSA Act-ESSER II	20-4534		0	100,000
	Total Revenues from Federal Sources		393,790	373,757	503,389
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	330,525
Special Revenue Fund Revenues	Total Grants and Entitlements		1,310,003	1,345,341	1,790,826
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	409,618	409,618	409,618
	Total Revenues from Local Sources		409,618	409,618	409,618
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	299,707	299,010	298,123
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		709,325	708,628	707,741
Debt Service Fund Revenues	Total Repayment of Debt		709,325	708,628	707,741
All Fund Revenues	Total Revenues/Sources		19,281,243	20,237,918	20,236,568
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	330,525
	Total Revenues/Sources Net of Transfers		19,281,243	20,237,918	19,906,043

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,189,001	2,548,458	2,709,061	
	Special Education-Instruction	11-2XX-100-XXX	1,246,816	1,202,563	1,088,868	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	232,378	153,141	374,001	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	33,606	42,000	42,380	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	7,737,901	7,569,756	7,451,926	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	16,175	16,553	17,049	
	Undistributed Expenditures-Health Services	11-000-213-XXX	115,679	181,410	159,662	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	217,739	224,504	228,940	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	117,515	158,000	158,000	
	Undistributed Expenditures-Guidance	11-000-218-XXX	121,647	142,379	125,443	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	310,729	434,803	350,349	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	28,180	49,500	50,620	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	189,580	232,820	142,587	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,396	10,875	10,875	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	269,930	295,516	294,924	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	225,800	278,326	225,667	
	Undistributed Expenditures-Central Services	11-000-251-XXX	174,668	182,257	169,559	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	957,734	1,081,326	998,435	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	758,517	955,500	942,370	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,234,598	2,421,565	2,194,588	
	Undistributed Expenditures-Food Services	11-000-310-930	77,000	0	0	
	Total Undistributed Expenditures			13,555,788	14,235,090	13,520,994
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	500	500
General Fund Current Expenses	Total General Current Expense		17,257,589	18,181,752	17,735,804	
Capital Outlay	Equipment	12-XXX-XXX-730	3,129	0	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		4,326	2,197	2,197	
General Fund Expenses and Transfers	General Fund Grand Total		17,261,915	18,183,949	17,738,001	

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	0	0	5,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	457,990	516,984	643,963
	Support Services	20-218-200-XXX	406,211	454,600	618,474
	Facility Acquisition and Construction Services	20-218-400-XXX	52,012	0	20,000
	Total Preschool Education Aid	20-218-XXX-XXX	916,213	971,584	1,282,437
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	916,213	971,584	1,282,437
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	132,892	132,892	187,895
	Title II	20-XXX-XXX-XXX	36,560	36,560	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	204,305	204,305	215,494
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	20,033	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx		0	100,000
	Total Federal Projects	20-XXX-XXX-XXX	393,790	373,757	503,389
Special Revenue Fund Expenses	Total Special Revenue Funds		1,310,003	1,345,341	1,790,826
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	709,325	708,628	707,741
	Total Debt Service Funds		709,325	708,628	707,741
All Fund Expenses	Total Expenditures/Appropriations		19,281,243	20,237,918	20,236,568
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	330,525
	Total Expenditures Net of Transfers		19,281,243	20,237,918	19,906,043

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	2,516,158	1,351,158	1,352,158	1,353,158
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	462,745	777,745	628,245	628,745
	Legal Reserve	876,940	1,398,678	878,981	0
	Tuition Reserve	1,000,000	1,000,000	1,000,000	0
	Current Expense Emergency Reserve	250,000	250,000	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	376,922	596,065	346,065	346,065
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,333	\$0	\$15,981	\$21,086	\$15,804
Total Classroom Instruction	\$7,866	\$0	\$9,283	\$12,249	\$9,416
Classroom-Salaries and Benefits	\$7,517	\$0	\$8,731	\$11,520	\$8,695
Classroom-General Supplies and Textbooks	\$223	\$0	\$337	\$444	\$497
Classroom-Purchased Services	\$125	\$0	\$216	\$285	\$225
Total Support Services	\$2,336	\$0	\$3,054	\$4,029	\$3,027
Support Services-Salaries and Benefits	\$1,877	\$0	\$2,551	\$3,366	\$2,496
Total Administrative Costs	\$1,427	\$0	\$1,575	\$2,078	\$1,442
Administration Salaries and Benefits	\$1,278	\$0	\$1,450	\$1,913	\$1,315
Total Operations and Maintenance of Plant	\$1,597	\$0	\$1,963	\$2,590	\$1,811
Operations and Maintenance-Salaries and Benefits	\$901	\$0	\$1,117	\$1,474	\$950
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$87	\$0	\$90	\$119	\$92
Total Equipment Costs	\$51	\$0	\$0	\$0	\$31
Legal Costs	\$58	\$0	\$30	\$40	\$31
Employee Benefits as a percentage of salaries*	39.74%	0.00%	43.22%	43.22%	40.71%

*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 2020-21 revised appropriations and the 2021-22 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	12,091,660
	(D) Total School Levy	12,501,278
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	1,320,321,700
	(H) Estimated Equalized Valuation (as of 10/01/20)	1,498,322,401
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9158
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9468
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8070
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8344

Employee Contract List for District

Name	Category	Measure
Dr. Christopher Lommerin	Job Title	Superintendent
	Job Title II	Superintendent
	Base Annual Salary Amount	\$165,505
	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	07/01/20
	End Date of Contract	06/30/23
	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	Calculate 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	Business Administrator
	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	07/01/20
	End Date of Contract	06/30/21
	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	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
	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	