

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	467.0	477.0	479.0
On Roll Special Ed Full-Time	70.0	84.0	84.0
On Roll Subtotal	537.0	561.0	563.0
In Private School Placements	4.0	3.0	1.0
Sent to Other Districts Special Ed	1.0	2.0	6.0
Received	7.0	12.0	7.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	10,740,680	11,173,136	11,396,598
	Total Tuition	10-1300	59,990	150,085	100,000
	Unrestricted Miscellaneous Revenues	10-1XXX	172,966	13,347	12,529
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	5	5
	Interest Earned on Maintenance Reserve	10-1XXX	643	75	75
	Interest Earned on Capital Reserve Funds	10-1XXX	1,154	75	75
	Other Restricted Miscellaneous Revenues	10-1XXX	2,164	0	0
	Total Revenues from Local Sources		10,977,597	11,336,723	11,509,282
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	92,108	92,108	115,633
	Extraordinary Aid	10-3131	144,798	71,500	71,500
	Categorical Special Education Aid	10-3132	421,048	503,783	561,060
	Categorical Security Aid	10-3177	20,253	20,253	56,484
	Adjustment Aid	10-3178	11,056	5,444	0
	Other State Aids	10-3XXX	12,480	0	0
	Total Revenues from State Sources		701,743	693,088	804,677
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	308,475	461,810
	Withdrawal from Maintenance Reserve	10-310	0	175,000	182,000
	Adjustment for Prior Year Encumbrances		0	129,130	0
	Actual Revenues (Over)/Under Expenditures		-455,950	0	0
General Fund Revenues	Total Operating Budget		11,223,390	12,642,416	12,957,769
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	14,348	57,590	0
	Other Revenue from Local Sources	20-1XXX	28,511	0	0
	Total Revenues from Local Sources	20-1XXX	42,859	57,590	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	91,886	82,407	80,999
	Title II	20-4451-4455	7,605	11,926	10,999
	Title IV	20-4471-4474	7,000	8,000	7,999
	I.D.E.A. Part B (Handicapped)	20-4420-4429	166,980	134,232	130,999
	CARES Act Education Stabilization Fund	20-4530	60,080	0	0
	Coronavirus Relief Fund (CRF)	20-4532	18,478	0	0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	CRRSA Act-ESSER II	20-4534	0	337,634	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	25,000	0
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
	Total Revenues from Federal Sources		352,029	644,199	230,996
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		9,662	0	51,644
Special Revenue Fund Revenues	Total Grants and Entitlements		404,550	701,789	282,640
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	105,033	874,941	1,113,848
	Local Tax Levy-Prememerger Debt	40-1210	0	159,500	154,100
	Total Revenues from Local Sources		105,033	1,034,441	1,267,948
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	54,111	381,928	463,702
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		159,144	1,416,369	1,731,650
	Actual Revenues (Over)/Under Expenditures		6	0	0
Debt Service Fund Revenues	Total Repayment of Debt		159,150	1,416,369	1,731,650
All Fund Revenues	Total Revenues/Sources		11,787,090	14,760,574	14,972,059
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		11,787,090	14,760,574	14,972,059

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,590,312	3,468,760	3,690,501
	Special Education-Instruction	11-2XX-100-XXX	1,359,410	1,713,784	1,696,059
	Basic Skills/Remedial-Instruction	11-230-100-XXX	65,967	146,695	144,795
	Bilingual Education-Instruction	11-240-100-XXX	0	500	64,660
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	28,153	65,000	70,600
	School-Sponsored Athletics-Instruction	11-402-100-XXX	31,274	47,000	56,800
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	198,496	281,136	273,882
	Undistributed Expenditures-Health Services	11-000-213-XXX	158,693	179,221	169,520
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	190,109	222,640	226,678
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	359,019	402,999	411,899
	Undistributed Expenditures-Guidance	11-000-218-XXX	137,015	147,220	150,995
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	424,175	447,373	437,185
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	112,187	174,804	155,104
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	165,608	229,310	242,510
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	9,411	13,040	19,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	351,567	363,793	372,489
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	376,100	338,406	342,062
	Undistributed Expenditures-Central Services	11-000-251-XXX	247,336	325,676	292,150
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	29,749	2,600	0
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	847,422	979,351	1,085,575
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	305,071	428,000	436,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,196,456	2,393,069	2,617,920
	Total Undistributed Expenditures			6,108,414	6,928,638
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	75	75
	Increase In Maintenance Reserve	10-606	0	200,000	0
	Interest Earned on Current Expense Emergency Res	10-607	0	5	5
General Fund Current Expenses	Total General Current Expense		11,183,530	12,570,457	12,956,464

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	38,630	70,654	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,230	1,230	1,230
	Interest Deposit to Capital Reserve	10-604	0	75	75
	Total Capital Outlay		39,860	71,959	1,305
General Fund Expenses and Transfers	General Fund Grand Total		11,223,390	12,642,416	12,957,769
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	28,511	0	0
	Student Activity Fund	20-475-XXX-XXX	24,010	57,590	51,644
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	91,886	82,407	80,999
	Title II	20-XXX-XXX-XXX	7,605	11,926	10,999
	Title IV	20-XXX-XXX-XXX	7,000	8,000	7,999
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	166,980	134,232	130,999
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	60,080	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	18,478	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	337,634	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	25,000	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
	Total Federal Projects	20-XXX-XXX-XXX	352,029	644,199	230,996
Special Revenue Fund Expenses	Total Special Revenue Funds		404,550	701,789	282,640
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	159,150	1,416,369	1,731,650
	Total Debt Service Funds		159,150	1,416,369	1,731,650
All Fund Expenses	Total Expenditures/Appropriations		11,787,090	14,760,574	14,972,059
Expenses Net of Transfers	Total Expenditures Net of Transfers		11,787,090	14,760,574	14,972,059

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	360,703	552,857	493,059	250,265
	Repayment of Debt	6	0	0	0
Restricted for General Operating Budget	Capital Reserve	150,042	351,196	351,271	351,346
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	448,978	399,621	424,696	242,771
	Legal Reserve	468,753	467,693	219,016	0
	Unemployment Fund	157,782	159,946	159,946	159,946
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	20,237	2,352	2,357	2,362
	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 Special Revenue Fund	Student Activity Fund	61,306	51,644	51,644	0
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,541	\$19,862	\$21,213	\$20,861	\$21,752
Total Classroom Instruction	\$10,416	\$11,957	\$12,797	\$12,187	\$12,853
Classroom-Salaries and Benefits	\$9,700	\$11,264	\$12,253	\$11,348	\$12,203
Classroom-General Supplies and Textbooks	\$263	\$117	\$266	\$553	\$403
Classroom-Purchased Services	\$452	\$576	\$278	\$287	\$247
Total Support Services	\$3,408	\$3,754	\$3,874	\$4,188	\$4,185
Support Services-Salaries and Benefits	\$3,268	\$3,684	\$3,698	\$4,015	\$4,044
Total Administrative Costs	\$1,890	\$2,249	\$2,167	\$2,252	\$2,226
Administration Salaries and Benefits	\$1,333	\$1,628	\$1,716	\$1,747	\$1,832
Total Operations and Maintenance of Plant	\$1,600	\$1,763	\$2,122	\$1,979	\$2,198
Operations and Maintenance-Salaries and Benefits	\$782	\$801	\$1,055	\$972	\$1,132
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$227	\$140	\$254	\$255	\$290
Total Equipment Costs	\$189	\$72	\$18	\$126	\$0
Legal Costs	\$151	\$178	\$76	\$50	\$27
Employee Benefits as a percentage of salaries*	33.09%	30.44%	29.57%	30.51%	31.36%

*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 2021-22 revised appropriations and the 2022-23 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
140	Parent Paid Pre K	90,000	Parent Paid Pre K

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	NJSIG	0
Municipal/Public Works	Grounds Maintenance	0
Others	Security Supervisor	0
Purchasing	ACES	0
	ESC's	0
Transportation Services, including Fuel	Regional HS provides transportation coordination	0
	MOESC	0

Estimated Tax Rates

Municipality	Category	Amount
Oceanport	(A) General Fund School Levy	10,515,187
	(D) Total School Levy	11,696,990
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	1,404,066,226
	(H) Estimated Equalized Valuation (as of 10/01/21)	1,524,091,106
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.7489
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.8331
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.6899
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.7675
Sea Bright	(A) General Fund School Levy	881,411
	(D) Total School Levy	967,556
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	862,356,689
	(H) Estimated Equalized Valuation (as of 10/01/21)	987,726,274
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.1022
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.1122
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.0892
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.0980

Employee Contract List for District

Name	Category	Measure
E. Zalewski	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$120,000
	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	12/01/21
	End Date of Contract	06/30/22
	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	4
	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	\$3,600
	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	\$20,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement only
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon retirement only
	Contractual Post-Employment Benefit Description of Payout of Personal days	not applicable use or lose
	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
E. Zalewski	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
L. Godlesky	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$141,500
	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	05/01/21
	End Date of Contract	06/30/24
	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	4
	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
L. Godlesky	Total Allowances Amount	\$3,600
	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	\$20,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	upon retirement only
	Contractual Post-Employment Benefit Description of Payout of Vacation days	upon retirement only
	Contractual Post-Employment Benefit Description of Payout of Personal days	not applicable use or lose
	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	