

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	477.0	463.0	581.0
On Roll Special Ed Full-Time	84.0	97.0	88.0
On Roll Subtotal	561.0	560.0	669.0
In Private School Placements	3.0		6.0
Sent to Other Districts Special Ed	2.0		5.0
Received	12.0	15.0	8.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	11,173,136	11,396,598	11,620,000
	Total Tuition	10-1300	144,303	50,000	59,473
	Unrestricted Miscellaneous Revenues	10-1XXX	60,917	12,529	101,694
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	5	0
	Interest Earned on Maintenance Reserve	10-1XXX	0	75	0
	Interest Earned on Capital Reserve Funds	10-1XXX	0	75	100
	Other Restricted Miscellaneous Revenues	10-1XXX	13,980	0	0
	Total Revenues from Local Sources		11,392,336	11,459,282	11,781,267
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	92,108	115,633	183,984
	Extraordinary Aid	10-3131	160,530	71,500	115,999
	Categorical Special Education Aid	10-3132	503,783	561,060	569,493
	Categorical Security Aid	10-3177	20,253	56,484	57,975
	Adjustment Aid	10-3178	5,444	0	0
	Other State Aids	10-3XXX	42,235	0	0
	Total Revenues from State Sources		824,353	804,677	927,451
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	461,810	123,229
	Withdrawal from Capital Reserve for Local Share	10-307	0	70,200	0
	Withdrawal from Maintenance Reserve	10-310	0	182,000	42,696
	Withdrawal from Current Expense Emergency Reserve	10-312	0	0	2,357
	Adjustment for Prior Year Encumbrances		0	262,386	0
	Actual Revenues (Over)/Under Expenditures		-336,284	0	0
General Fund Revenues	Total Operating Budget		11,880,405	13,240,355	12,877,000
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	27,222	0	8,500
	Other Revenue from Local Sources	20-1XXX	21,327	0	0
	Total Revenues from Local Sources	20-1XXX	48,549	0	8,500
Special Revenue Fund Revenues from State Sources	Sda Emergent Needs and Capital Maintenance In School Districts	20-3257	0	12,692	0
	Other Restricted Entitlements	20-32XX	42,236	0	0
	Total Revenues from State Sources		42,236	12,692	0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	57,687	48,094	40,999
	Title II	20-4451-4455	5,371	12,762	10,999
	Title IV	20-4471-4474	5,166	13,923	11,999
	Arp-Idea Basic	20-4419	1,739	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	155,502	176,762	150,999
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	1,883	0	0
	Arp-ESSER	20-4540	36,451	0	0
	CARES Act Education Stabilization Fund	20-4530	30,160	0	0
	CRRSA Act-ESSER II	20-4534	166,192	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	5,764	0	0
	CRRSA Act-Mental Health Grant	20-4536	27,778	0	0
		Total Revenues from Federal Sources		493,693	251,541
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		704	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		585,182	264,233	223,496
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	1,034,441	1,113,848	1,120,822
	Local Tax Levy-Premerger Debt	40-1210	0	154,100	148,700
	Total Revenues from Local Sources		1,034,441	1,267,948	1,269,522
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	381,928	463,702	463,678
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		1,416,369	1,731,650	1,733,200
Debt Service Fund Revenues	Total Repayment of Debt		1,416,369	1,731,650	1,733,200
All Fund Revenues	Total Revenues/Sources		13,881,956	15,236,238	14,833,696
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		13,881,956	15,236,238	14,833,696

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,695,685	3,845,693	3,648,182
	Special Education-Instruction	11-2XX-100-XXX	1,703,774	1,807,983	1,862,036
	Basic Skills/Remedial-Instruction	11-230-100-XXX	43,618	44,795	36,455
	Bilingual Education-Instruction	11-240-100-XXX	6,495	84,660	36,529
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	74,265	64,044	59,008
	School-Sponsored Athletics-Instruction	11-402-100-XXX	30,211	44,769	42,061
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	160,532	424,004	442,811
	Undistributed Expenditures-Health Services	11-000-213-XXX	167,982	169,363	152,935
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	218,416	182,436	197,374
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	397,083	299,163	286,192
	Undistributed Expenditures-Guidance	11-000-218-XXX	148,572	149,477	153,570
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	459,246	502,026	430,113
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	120,151	162,532	152,548
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	191,872	67,814	71,960
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	11,391	19,387	69,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	355,048	446,787	411,189
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	376,956	339,902	337,552
	Undistributed Expenditures-Central Services	11-000-251-XXX	271,140	348,784	187,328
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	16,450	128,625	142,398
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	910,498	1,171,886	1,066,396
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	422,249	498,500	495,818
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,001,766	2,436,340	2,594,215
	Total Undistributed Expenditures			6,229,352	7,347,026
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	75	0
	Interest Earned on Current Expense Emergency Res	10-607	0	5	0
General Fund Current Expenses	Total General Current Expense		11,783,400	13,239,050	12,875,670

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	95,775	0	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	100
	Total Capital Outlay		97,005	1,305	1,330
General Fund Expenses and Transfers	General Fund Grand Total		11,880,405	13,240,355	12,877,000
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	21,327	0	0
	Student Activity Fund	20-475-XXX-XXX	27,926	0	8,500
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	2,034	0	0
	Nonpublic Nursing Services	20-XXX-XXX-XXX	3,599	0	0
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	899	0	0
	Nonpublic Security Aid	20-XXX-XXX-XXX	7,639	0	0
	Sda Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	0	12,692	0
	Other	20-XXX-XXX-XXX	28,065	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	42,236	12,692	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	57,687	48,094	40,999
	Title II	20-XXX-XXX-XXX	5,371	12,762	10,999
	Title IV	20-XXX-XXX-XXX	5,166	13,923	11,999
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	155,502	176,762	150,999
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	1,739	0	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	30,160	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	166,192	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	5,764	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	27,778	0	0
	Arp ESSER Grant Program	20-487-xxx-xxx	36,451	0	0
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	1,883	0	0
	Total Federal Projects	20-XXX-XXX-XXX	493,693	251,541	214,996
Special Revenue Fund Expenses	Total Special Revenue Funds		585,182	264,233	223,496

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,416,369	1,731,650	1,733,200
	Total Debt Service Funds		1,416,369	1,731,650	1,733,200
All Fund Expenses	Total Expenditures/Appropriations		13,881,956	15,236,238	14,833,696
Expenses Net of Transfers	Total Expenditures Net of Transfers		13,881,956	15,236,238	14,833,696

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	552,857	625,582	382,788	259,559
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	351,196	891,196	821,071	821,171
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	399,621	224,621	42,696	0
	Legal Reserve	467,693	219,016	0	0
	Unemployment Fund	159,946	173,926	173,926	173,926
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	2,352	2,352	2,357	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 Special Revenue Fund	Student Activity Fund	51,644	50,940	50,940	50,940
	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	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,862	\$20,152	\$21,752	\$22,033	\$17,843
Total Classroom Instruction	\$11,957	\$12,118	\$12,853	\$13,120	\$10,896
Classroom-Salaries and Benefits	\$11,264	\$11,474	\$12,203	\$12,066	\$10,470
Classroom-General Supplies and Textbooks	\$117	\$455	\$403	\$788	\$286
Classroom-Purchased Services	\$576	\$189	\$247	\$267	\$141
Total Support Services	\$3,754	\$3,832	\$4,185	\$3,566	\$2,936
Support Services-Salaries and Benefits	\$3,684	\$3,702	\$4,044	\$3,433	\$2,763
Total Administrative Costs	\$2,249	\$2,167	\$2,226	\$2,758	\$1,969
Administration Salaries and Benefits	\$1,628	\$1,650	\$1,832	\$2,159	\$1,466
Total Operations and Maintenance of Plant	\$1,763	\$1,804	\$2,198	\$2,343	\$1,833
Operations and Maintenance-Salaries and Benefits	\$801	\$821	\$1,132	\$1,073	\$983
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$140	\$231	\$290	\$246	\$193
Total Equipment Costs	\$72	\$172	\$0	\$0	\$0
Legal Costs	\$178	\$131	\$27	\$138	\$42
Employee Benefits as a percentage of salaries*	30.44%	25.26%	31.36%	29.87%	32.21%

\*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 2022-23 revised appropriations and the 2023-24 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.



Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Out sourcing payroll function	0
Municipal/Public Works	Town maintains grounds in exchange for equipment	0
Purchasing	Co-op purchasing	0
Transportation Services, including Fuel	Route planning and operation of transportation	0

Estimated Tax Rates

Municipality	Category	Amount
Oceanport	(A) General Fund School Levy	10,808,586
	(D) Total School Levy	11,999,842
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	1,718,461,038
	(H) Estimated Equalized Valuation (as of 10/01/22)	1,718,461,038
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.6290
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.6983
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.6290
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.6983
Sea Bright	(A) General Fund School Levy	811,414
	(D) Total School Levy	889,680
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	1,142,595,553
	(H) Estimated Equalized Valuation (as of 10/01/22)	1,142,595,553
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.0710
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.0779
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.0710
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.0779

Employee Contract List for District

Name	Category	Measure
E. Zalewski	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$126,000
	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	07/01/22
	End Date of Contract	06/30/23
	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	\$2,600
	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	\$24,692
	Contractual Post-Employment Benefit Description of Payout of Sick days	Calculated at daily rate per day up to \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Calculated at daily rate per day up to 20 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not Applicable
	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	\$165,000
	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	07/01/22
	End Date of Contract	06/30/27
	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	\$2,600
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,400
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$27,692
	Contractual Post-Employment Benefit Description of Payout of Sick days	Calculated at daily rate per day up to \$15,000.
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Calculated at daily rate per day up to 20 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not Applicable
	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	
T. Eichler	Job Title	Information Technology
	Job Title II	None Reported
	Base Annual Salary Amount	\$77,625
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
T. Eichler	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/22
	End Date of Contract	06/30/23
	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	\$800
	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	\$20,971
	Contractual Post-Employment Benefit Description of Payout of Sick days	Calculated at daily rate of pay up to \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Calculated at daily rate of pay up to 20 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not applicable
	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	

Employee Contract List for District

Name	Category	Measure
T. Eichler	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