

Township of Ocean Board of Education



School Budget 2023-2024



REVENUES



What is STATE AID?

SFRA School Funding Reform Act, Passed in 2008

1. Categorical Aid: (Based on # of Students) =
Special Education Aid \$2,526,776
Transportation Aid \$1,729,784
Security Aid \$552,389
2. Equalization Aid / Adjustment Aid: (Need Based) \$754,631
Since 2017 loss total \$2,352,068 thru school year 2025

Adequacy Budget (AB) – Local Share Calculation (LSC)

State calculation (Model Budget)	State calculation (taxpayers affordability)
Minimum amount needed (Adequacy)	Minimum amount taxes to pay
Base cost on a per pupil bases	Township property valuation
Weight enrollment & AR, LEP, Spec Ed	Township income levels
= District Adequacy Budget	= Local Fair Share



STATE AID HISTORY:

- The Township of Ocean receives **\$5,936,595** less in state aid than was received in 2009-2010 (\$9,848,816 vs \$3,912,221) 13 years ago
- In 2017-2018 Ocean lost \$155,404 in state aid
- In 2018-2019 Ocean lost \$142,004 in state aid
- In 2019-2020 Ocean lost \$286,967 in state aid
- In 2020-2021 Ocean lost \$423,927 in state aid
- In 2021-2022 Ocean lost \$681,055 in state aid
- In 2022-2023 Ocean lost \$512,392 in state aid
- Since 2017 the district has lost a total of \$2,201,749 in state aid



STATE AID FUTURE:

- In 2023-2024 Ocean will lose \$49,790
- In 2024-2025 Ocean will lose \$100,615
- FUTURE STATE AID LOSS WILL BE \$150,319
- Total cumulative state aid loss since 2017-2018 will be \$10,540,202 or a 30.27% reduction of state aid

FOOT NOTE: After approving the amended resolution for the final budget submission an Incremental Stabilization grant will be included for \$32,861 to be used for instructional supplies



State Aid History and Projected S-2 Loss in 24-25

<u>Cumulative State Aid loss since 2017</u>								
	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25
17-18	155,404	155,404	155,404	155,404	155,404	155,404	155,404	155,404
18-19		142,004	142,004	142,004	142,004	142,004	142,004	142,004
19-20			286,967	286,967	286,967	286,967	286,967	286,967
20-21				423,927	423,927	423,927	423,927	423,927
21-22					681,055	681,055	681,055	681,055
22-23						512,392	512,392	512,392
23-24							49,790	49,704
24-25								100,615
TOTAL:	155,404	297,408	584,375	1,008,302	1,689,357	2,201,749	2,251,539	2,352,068
TOTAL Loss:	155,404	452,812	1,037,187	2,045,489	3,734,846	5,936,595	8,188,134	10,540,202
Percent Change	-2.00%	-3.83%	-7.52%	-12.98%	-21.74%	-28.34%	-28.98%	-30.27%



REVENUES

Revenue and Tax Levy Implications					
Source	22-23 Projection	2023-2024 Budget	Difference	Difference %	Explanations
Local Tax Levy	\$ 69,229,978	\$ 71,317,208	\$ 2,087,230	3.01%	Includes \$702,630 health waiver
Tuition From Other LEAs Within the State	\$ 75,000	\$ 50,000	\$ (25,000)	-33.33%	Tuition for a few OOD students and students of Parents who are Teachers
Transportation Fees from Other LEAs	\$ 50,000	\$ 100,000	\$ 50,000	100.00%	Transportation Jointure Agreements
Rents and Royalties	\$ 250,000	\$ 262,266	\$ 12,266	4.91%	Camp David, COC, Facilities Use
Interest	\$ 12,800	\$ 30,800	\$ 18,000		Interest
Other Restricted Miscellaneous Revenues	\$ 125,000	\$ 125,000	\$ -	0.00%	Recycling, Gov Deal sales, Solar rebates, sponsorships
SUBTOTAL - REVENUES FROM LOCAL SOURCES	\$ 69,742,778	\$ 71,885,274	\$ 2,142,496	3.07%	
Categorical Transportation Aid	\$ 1,729,784	\$ 1,729,784	\$ -		
Extraordinary Aid	950,000	\$ 902,500	\$ (47,500)		
Categorical Special Education Aid	2,526,776	\$ 2,526,776	\$ -		
Categorical Security Aid	552,389	\$ 552,389	\$ -		
Adjustment Aid	\$ 804,421	\$ 754,631	\$ (49,790)	-6.19%	S2 formula
SUBTOTAL - Revenues from State Sources	\$ 6,563,370	\$ 6,466,080	\$ (97,290)	-1.48%	
Withdrawal from Capital Reserve	\$ 1,450,000	\$ -	\$ (1,450,000)	-100.00%	
Withdrawal from Maintenance Reserve	\$ 138,038	\$ 130,000	\$ (8,038)	-5.82%	
Medicaid Reimbursement	\$ 94,937	\$ 82,895	\$ (12,042)	-12.68%	
Budgeted Fund Balance - Operating Budget	\$ 3,684,791	\$ 3,821,081	\$ 136,290	3.70%	
Subtotal Operating Revenue	\$ 81,673,912	\$ 82,385,330	\$ 2,161,416	0.87%	
Total Operating Revenues	\$ 81,673,912	\$ 82,385,330	\$ 711,418	0.87%	



REVENUES 2023-2024



■ Fund Balance % ■ Tax Levy % ■ Fees & Rentals / Interest % ■ State Aid % ■ Ex-Aide % ■ Medicaid % ■ W/D Maintenance %



TOWNSHIP OF OCEAN SCHOOL DISTRICT



SCHOOL BUDGET TAX LEVY CAP, CAP WAIVERS AND BANKED CAP

- **STATE IMPOSED 2% CAP ON THE TAX LEVY:** The revenues received from the tax payers (Tax Levy) are not allowed to grow greater than 2% in any one year.
- **CAP WAIVERS:** However, the state recognizes certain instances in which they will grant a waiver to exceed the 2% if the District qualifies. If the District does not qualify and the District wishes to exceed the 2% tax levy cap a question would need to go on the ballot and be approved by the community for the amount over the 2% to be added to the school budget. The district had \$166,625 of expiring Bank Cap in 2023-2024.
- **HEALTH BENEFIT WAIVER:** Also, the amounts that were below the 2% cap and the amounts the district qualified for waivers (Health Benefits) totaled \$902,838. \$702,630 of this was utilized in the 2023-2024 budget that brought the tax levy to 2.48%. The remaining balance (\$200,208) goes to the bank cap balance and can be utilized for the next three years before expiring.
- In the past 8 years only two years did the district utilize a cap waiver from the state for qualified Health Benefit increases. The other six years were at or below the 2%.
- Total remaining Bank Cap to be used in the 24-25 budget is \$400,364



SCHOOL BUDGET TAX LEVY:

TAX LEVY HISTORY

2013–2014	<i>LESS than the state imposed 2% cap</i>	1.35%
2014–2015	<i>LESS than the state imposed 2% cap</i>	1.99%
2015–2016	<i>LESS than the state imposed 2% cap</i>	1.29%
2016–2017	<i>AT the state imposed 2% cap</i>	2.00%
2017-2018	<i>LESS than the state imposed 2% cap</i>	.00%
2018-2019	<i>More than 2% including waiver for HB</i>	2.46 %
2019-2020	<i>LESS than the state imposed 2%</i>	1.97%
2020-2021	<i>LESS than the state imposed 2%</i>	1.75%
2021-2022	<i>LESS than the state imposed 2%</i>	2.0%
2022-2023	<i>MORE than 2% including waiver for HB</i>	2.03%



2023-2024 SCHOOL TAX LEVY INCREASE:

- **Tax Levy Increase = \$1,760,763 2.48%**
- **Use of health benefit waiver of \$702,630**
- **Based on individual assessment increases a homeowner's tax increase will vary**
- **However, comparing an average residential assessment in 2022 to the projected 2023 average residential assessment**
- **An average homeowner would see a \$308.72 for the year in estimated school taxes**



TAX IMPACT OF SCHOOL SPENDING

	2021-2022	2022-2023	% Change	2023-2024	% Change
Municipal AV	5,708,838,457	6,639,909,647	16.31%	7,812,590,408	17.66%
School Taxes	70,528,787	71,048,817	0.74%	72,809,580	2.48%
Tax Rate per 100	1.24	1.07	-13.39%	.93	-12.90%
Avg. House AV	549,060	645,208	17.51%	773,926	19.95%
School Tax Per House	6,783.26	6,903.90	1.78%	7,212.62	4.47%
Increase/Decrease		120.64		308.72	155.90%

Note In 22-23 School Taxes were 62% of Total Tax Bill

Based on individual assessment increases a homeowner's tax increase will vary



EXPENSES

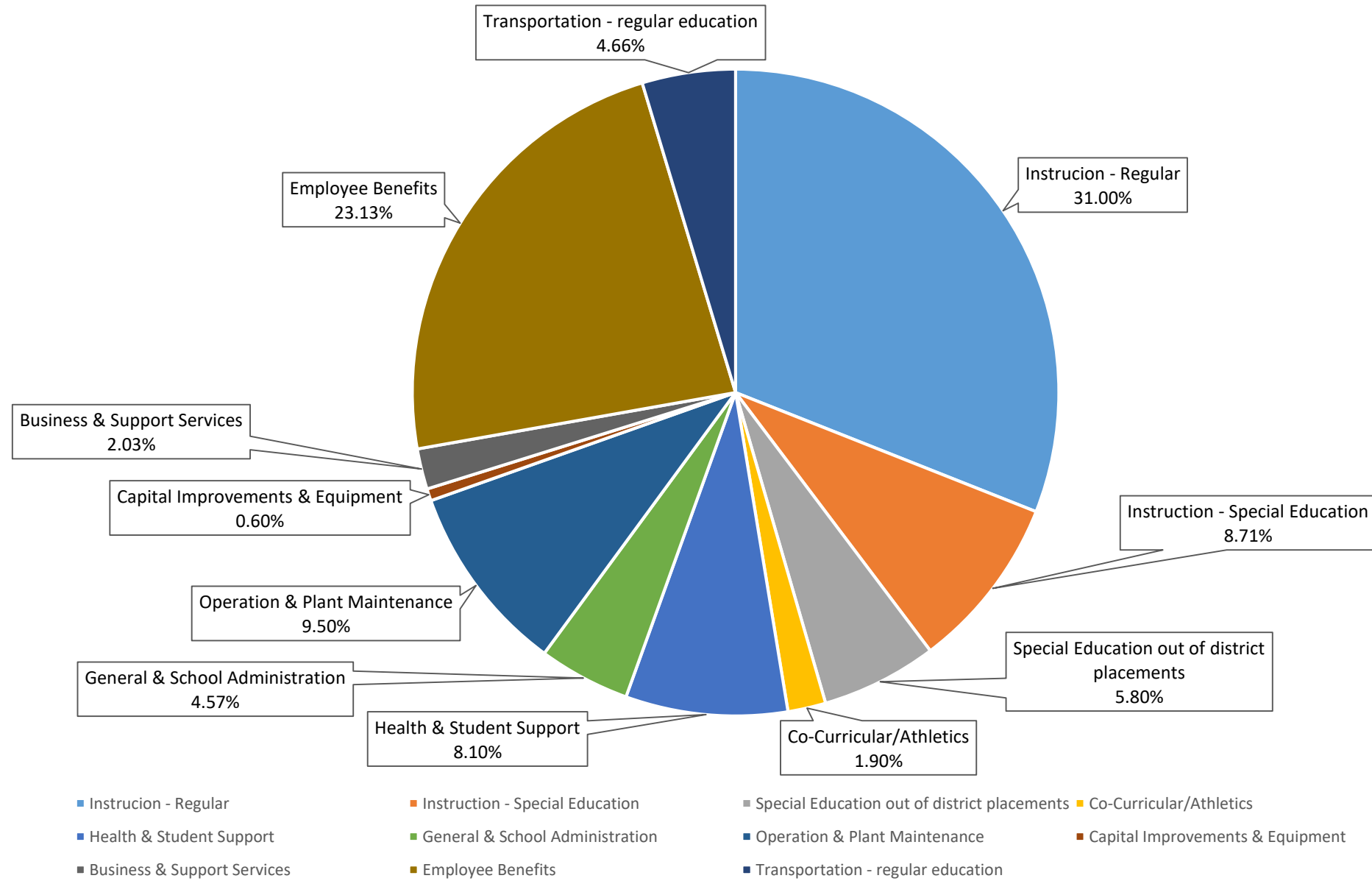


Where your Money Goes

	2022-2023 REVISED	2023-2024 PROPOSED	\$ INCR/DECR	% INCR/DECR	% of Budget
Instruction - Regular	25,910,590	25,542,015	(368,575)	-1.42 %	31.00 %
Instruction - Special Education	7,656,610	7,174,019	(482,591)	-6.30 %	8.71 %
Special Education out of district placements	4,480,989	4,775,290	294,301	6.57 %	5.80 %
Co-Curricular/Athletics	1,588,667	1,563,148	(25,519)	-1.61 %	1.90 %
Health & Student Support	6,442,321	6,672,496	230,174	3.57 %	8.10 %
General & School Administration	3,565,069	3,767,711	202,642	5.68 %	9.50 %
Operation & Plant Maintenance	7,435,824	7,826,490	390,666	5.25 %	9.50 %
Capital Improvements & Equipment	1,526,692	497,583	(1,029,109)	-67.41 %	0.60 %
Business & Support Services	1,635,874	1,669,887	34,013	2.08 %	2.03 %
Employee Benefits	17,410,959	19,053,261	1,642,302	9.43 %	23.13 %
Transportation - regular education	4,019,517	3,842,630	(176,887)	-4.40 %	4.66%
	81,673,112	82,384,530	711,418	0.87 %	100.00%



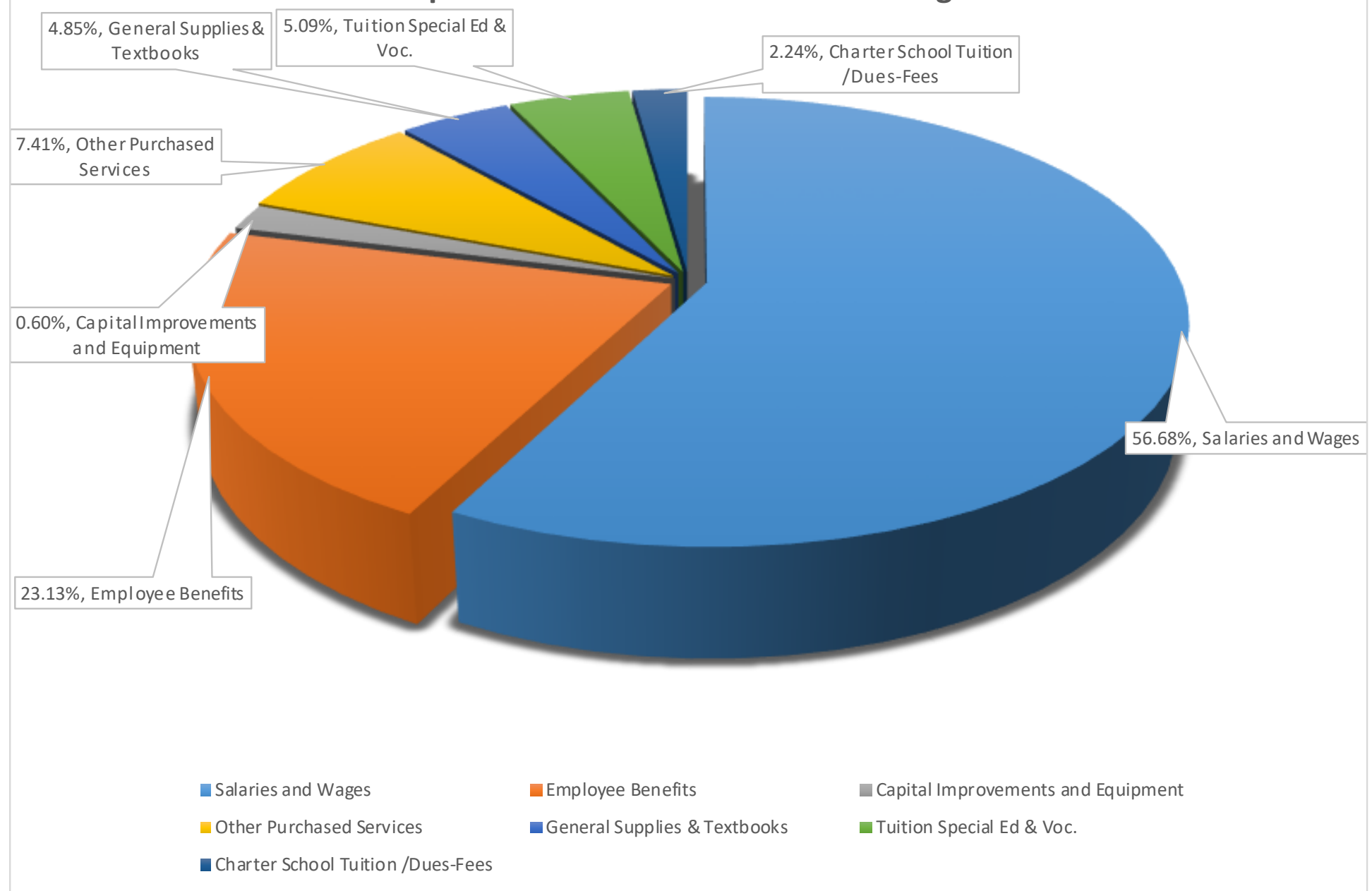
2023-2024 Proposed



<i>Expense Classifications</i>	2022-2023 REVISED 1/18	2023-2024 PROPOSED	\$ INCR/DECR	% INCR/DECR	% of Budget
Salaries and Wages	47,043,166	46,696,015	-347,151	-0.74%	56.68%
Employee Benefits	17,410,959	19,053,261	1,642,302	9.43%	23.13%
Capital Improvements and Equipment	1,526,692	497,583	-1,029,109	-67.41%	0.60%
Other Purchased Services	6,344,478	6,105,389	-239,089	-3.77%	7.41%
General Supplies & Textbooks	3,616,375	3,997,201	380,826	10.53%	4.85%
Tuition Special Ed & Voc.	3,938,102	4,193,489	255,387	6.49%	5.09%
Charter School Tuition /Dues-Fees	1,793,340	1,841,592	48,252	2.69%	2.24%
	81,673,112	82,384,530	711,418	0.87%	100.00%

Please Note: \$800 for Capital and Maintenance Reserve Interest Not Included





BUDGET CONTROL EFFORTS

➤ COOPERATIVE PURCHASES

- **UTILITIES:** Telephone service, natural gas, diesel fuel, and electric rates.
- **TRANSPORTATION:** Special education, Vocational and Non Public jointures with other school districts
- **SUPPLIES:** Teaching, custodial and office supplies, etc.
- **MOESC, MRESC, HCES, COUNTY/STATE** wide Cooperative arrangements and National Cooperative purchasing
- **MONMOUTH-OCEAN COUNTY SHARED SERVICES INSURANCE FUND (MOCSSIF)**
- **NJSIG** Fund with over 300 school districts for property casualty, workers compensation and other lines of insurance coverage – we continue to receive a SAFETY GRANT for our positive claim experience from the fund



BUDGET CONTROL EFFORTS (CONT.):

- **COOPERATIVE ARRANGEMENTS WITH MUNICIPALITY**
 - Snow removal, Facilities and Equipment coordination, Code Red, Cooperative Bids, Uniforms, Summer Camp transportation, Garbage and Recycling collection, **landscaping services**, **custodial services**, etc.
 - **CHAMBER OF COMMERCE:** Rents an office in the Administration building
- **COOPERATIVE ARRANGEMENTS WITH LOCAL SCHOOL DISTRICTS**
 - **SHORE REGIONAL** and **MONMOUTH REGIONAL** students participate on the Ocean Ice Hockey Team and therefore expenses are shared with both school districts
 - Supply school **BUS MECHANIC** services to **LONG BRANCH** schools & **MOESC**
 - Have performed one-time maintenance services to local small shore area school districts
 - Service agreement with the **DEAL SCHOOL** for Maintenance and Cafeteria Services
 - CO-OP Agreement with **MONMOUTH UNIVERSITY** (FEDERAL WORK-STUDY)



BUDGET CONTROL EFFORTS (CONT.):

THE DISTRICT CONTINUES TO SEEK ALTERNATE REVENUE SOURCES

SINCE 2017 GRANTS FEDERAL & STATE ~ \$14,074,613 TOTAL RECEIVED

OUR MOST RECENT GRANTS RECEIVED FOR 2022-2023 ARE:

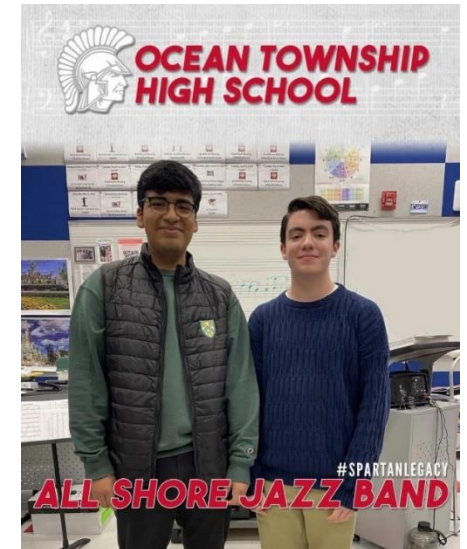
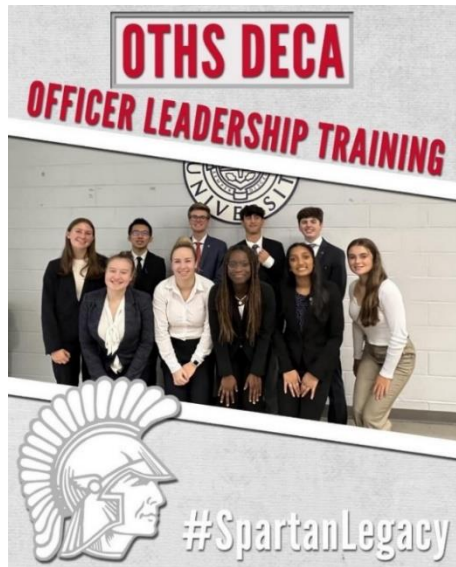
❖ PRESCHOOL EDUCATION AID (PEA)	\$ 2,475,270
❖ PERKINS GRANT	\$ 16,595
❖ IDEA BASIC	\$ 933,064
❖ IDEA PART B PRESCHOOL	\$ 45,253
❖ ESEA CONSOLIDATED	\$ 672,631
❖ SCHOOL CLIMATE CHANGE	\$ 6,660
❖ EMERGENT CAP	\$ 80,860
❖ STABILIZATON AID (PLUS ADDITIONAL \$32,861)	\$ 1,269,450
❖ MOCSSIF SECURITY GRANT	\$ 6,540
❖ LOCAL FOOD FOR SCHOOLS	\$ 8,800
❖ NJ SUSTAINABILITY	\$ 2,500

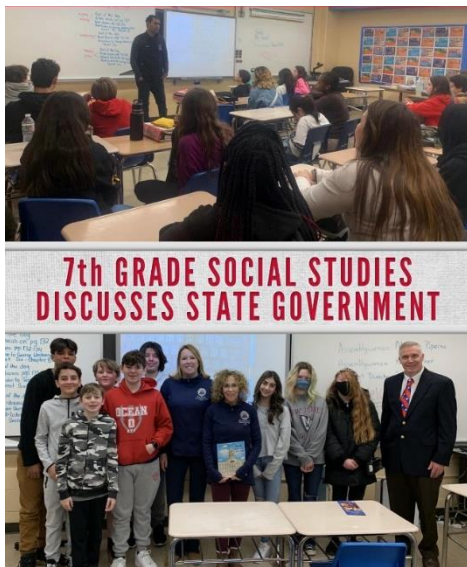


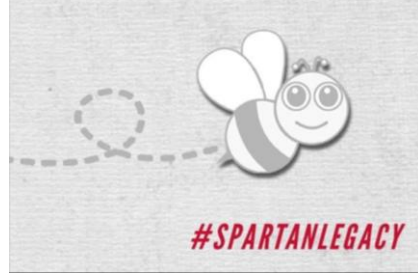
EDUCATION



Great things are happening in our schools!







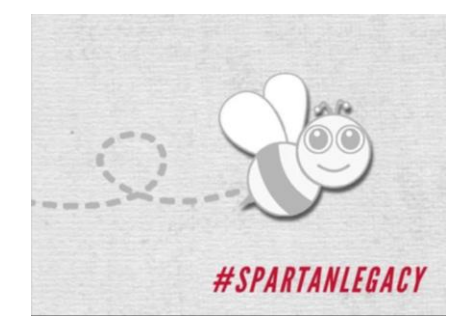
INTERMEDIATE SCHOOL 2023 REGIONAL SPELLING BEE

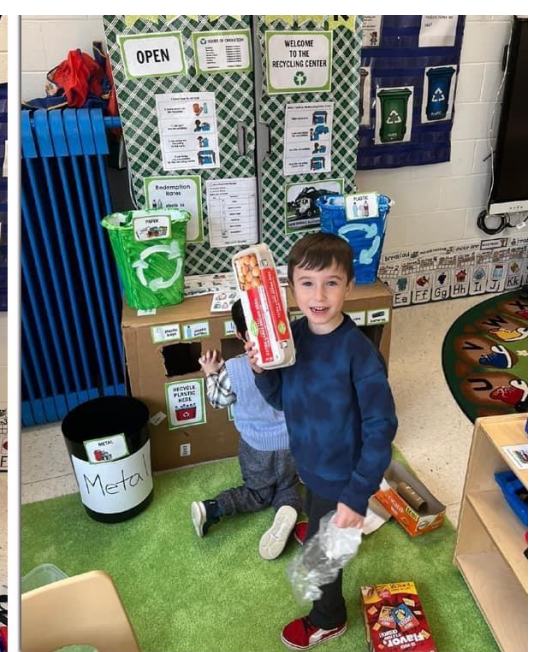


OCEAN TWP ELEMENTARY SCHOOL SPELLING BEE



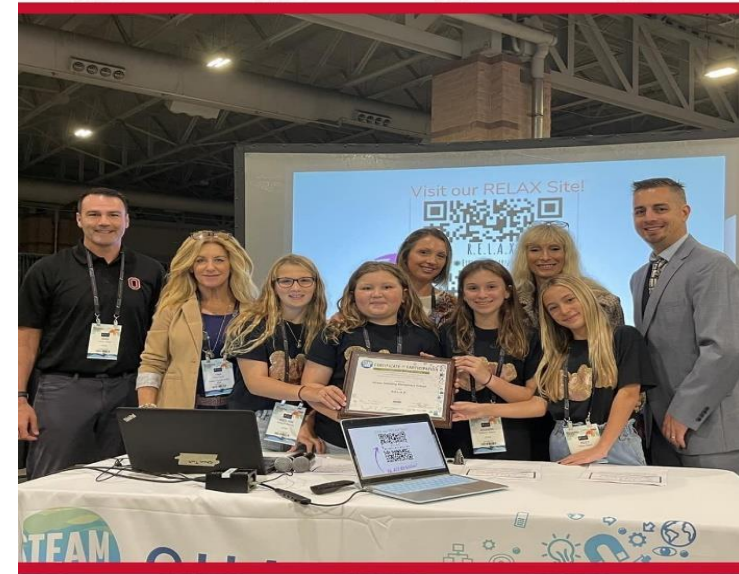
WAYSIDE SCHOOL SPELLING BEE







OCEAN TWP ELEMENTARY SCHOOL



RELAX CLUB





Champ and Winnie



Certified Therapy Dogs

WAYSIDE SCHOOL



SHARK TANK



US News & World Report 2022 Best High Schools

OTHS Ranks in the
Top 40% of High
Schools Nationally out
of 18,000 schools.



2022 School Performance Report

Students enrolled in one or more AP or IB course



Dual Enrollment Coursework - Participation



Students taking one or more AP or IB exam



Students with one or more exams with a score of at least 3 on AP exams or 4 on IB exam



2022 School Performance Report

Performance Measure	Cohort 2020 4-Year Rate	Cohort 2021 4-Year Rate	Cohort 2022 4-Year Rate
Graduation Rate	94.2%	90.5%	94.6%
Statewide Graduation Rate	91.0%	90.6%	90.9%

Participation Type	District Participation Rate	State Participation Rate
10th and 11th graders taking PSAT 10/NMSQT in 2021-2022	97.9%	77.7%
12th graders taking SAT in 2021-2022 or prior years	71.0%	60.8%



2022 School Performance Report

Career and Technical Education Participation

CTE Participants

(completed only one course in an approved CTE program)



CTE Concentrators

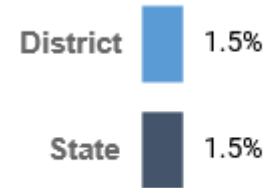
(completed two or more courses in a single approved CTE program and/or completed the entire CTE program)



2022 School Performance Report

Industry-Valued Credentials

Students Earning Industry-Valued Credentials



2022 School Performance Report

SEAL OF BILITERACY RECIPIENTS

27

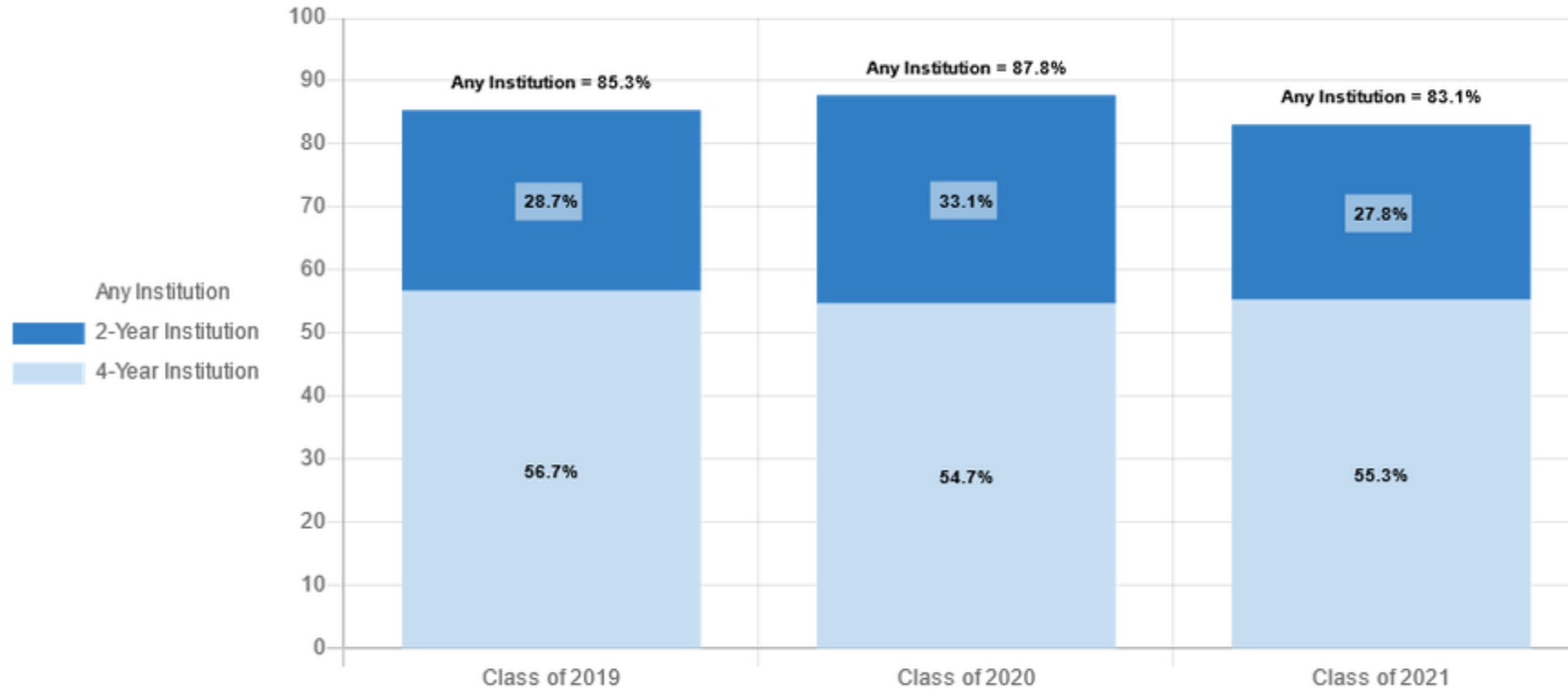


2022 School Performance Report

Postsecondary Enrollment Rate Trends

The graph and table below show the percentage of graduates that have enrolled in 2-year and 4-year institutions within 16 months of graduating from high school for the last three years.

Postsecondary Enrollment 16 months after Graduation



Performance Measure	Class of 2019	Class of 2020	Class of 2021
% Enrolled in 2-Year Institution	28.7%	33.1%	27.8%
% Enrolled in 4-Year Institution	56.7%	54.7%	55.3%
% Enrolled in Any Postsecondary Institution	85.3%	87.8%	83.1%



PRESCHOOL INITIATIVE

- Towards our goal of universal PreK, our district applied for and was awarded \$3,339,121 in competitive state funding for the 23-24 school year. The total award for 5 years since the program inception is now \$9,930,347.
- With the 23-24 expansion, PreK now includes 19 full-day in-district classrooms and 2 additional classrooms located at Acelero Learning our private provider.



RECENT MAJOR EDUCATION INITIATIVES:

- **Full-day elementary Preschool initiative**
- **Future Ready Bronze Certification for all 5 schools**
- **New elementary Social Studies program**
- **New electives at OTHS & TOIS**
- **OTHS Spartan Schools**
- **Investment in Mental Health and Anti-Bias Programs and PD**
- **Computer Science initiative and Educational Technology specialists**
- **BCBA - Board Certified Behavior Analyst and Behaviorist**
- **Academic Coaching / Interventionists**
- **Student Assistance Counselors and Diversity initiatives**
- **E-Sports at OTHS & TOIS**
- **TOIS Sustainable NJ Recognition**
- **NJSBA STEAM Tank Recognition**





OTHS

Spartan School of Business & Finance





OTHS Spartan School of Technology





OTHS Spartan School of Visual and Performing Arts

PERFORMING ARTS

THEATRE



THEATRE ARTS I

The introductory Performing Arts course that is ideal for students who want to explore the vast world of acting. Students will learn their performance skills as an acting artist, but the class also supports students in developing better public speaking skills and gaining confidence speaking in front of groups. Acting I is an exercise and game-based course that uses performance and improvisation to build acting skills. Students will develop stage terminology through the art of directing, and partner up to script material when is introduced, rehearsed and performed in class.



SPARTAN SCHOOL of VISUAL and PERFORMING ARTS

PERFORMING ARTS

VOCAL MUSIC

CHORALE

The entry-level choral ensemble at the high school. Chorus focuses on the basic skills needed to sing in a choir at the high school level. Topics will include music reading, sight singing, proper vocal technique. Chorus will apply these skills in a variety of music for performances in the Winter and Spring choral concerts.



CONCERT CHOIR

The premiere choral ensemble at OTHS, intended for dedicated students in a wide variety of challenging music rehearsed throughout the year. In addition to the Winter and Spring choral concerts, the Chamber Choir enjoys a busy performance schedule for the school and surrounding community.

VISUAL ARTS

COMPUTER ART AND DESIGN



COMPUTER ART & DESIGN I

Designers introduce the computer as an art tool to the student. Students will explore art and design through problem solving projects primarily using Photoshop®. Art History and appreciation will be explored through collaborative research projects. Art careers centered on computer applications are reviewed.

COMPUTER ART & DESIGN II

Continues the study of students' personal expression through computer generated art and graphic design. This course has an in-depth exploration of art, design, typeface and composition emphasizing career oriented projects. These projects will entice student's interest in pursuing a career involving the arts and computers. Students will be introduced to advanced Photoshop® techniques. The use of the digital camera, scanned images and internet research will be incorporated into students' expression and creation of 2D art and design.



PERFORMING ARTS

DANCE

DANCE AND CHOREOGRAPHY I

Students will learn to appreciate dance as an art form and utilize basic dance terminology and understand stage concepts through performance. Dancers will gain practical experience in movement invention and choreography. Student will identify the elements of time, space, energy and theme as they pertain to all dance forms, while demonstrating a working knowledge of basic knowledge.





New Spartan Tradition for our Elementary Schools:

Academic Family Fun Nights



KEY PERSONNEL ASKS:

➤ GENERAL FUND

- Two Bus Drivers
- Security Guard
- ELL Teacher
- Instructional Coach-Special Ed
- Three Multisensory Teachers
- P/T to F/T Elementary Social Worker

➤ PRESCHOOL GRANT

- Three Preschool Teachers
- Three Preschool aides
- Instructional Coach
- Social Worker



CAPITAL/IT UPGRADES:

CAPITAL:

- Roof Replacements
- Maintenance Vehicle
- Cafeteria Tables and Chairs
- Sidewalk and Curb Replacements
- Playground Equipment (PEA)

Continue technology investment:

- Teacher laptops
- Chrome book replacements
- Student ID Makers
- Translator Tablets



District Electronic Communications

Check out our
Redesigned Website!

*Receive tweets from the
Superintendent of Schools*

Web-Backpack

News and resources from Ocean Schools

[Sign up today!](#)



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Back Up



Tax Levy Assumptions
2023-2024 School Year

	<u>2022-2023</u>	<u>2023-2024</u>	<u>\$ Change</u>	<u>% Change</u>
Scenario 1				
2% + Full Health Waiver & Cap				
General Levy	69,229,978	70,614,578	1,384,600	2.00%
Health Benefits Waiver	-	702,630	702,630	1.01%
Expired Bank Cap	-	-	-	0.00%
Subtotal	69,229,978	71,317,208	2,087,230	3.01%
Debt Service (Approx.)	1,818,839	1,492,372	(326,467)	-17.95%
Total Levy Increase	71,048,817	72,809,580	1,760,763	2.48%



Questions and Answers

