

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	129.0	106.0	120.0
On Roll Special Ed Full-Time	27.0	36.0	32.0
On Roll Subtotal	156.0	142.0	152.0
Sent to Other Districts Special Ed	1.0	1.0	0.0
In State Facilities		1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,678,979	1,744,855	1,877,515
	Unrestricted Miscellaneous Revenues	10-1XXX	46,384	0	0
	Total Revenues from Local Sources		1,725,363	1,744,855	1,877,515
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	103	4,607	4,607
	Categorical Special Education Aid	10-3132	85,038	85,038	85,038
	Equalization Aid	10-3176	825,262	825,262	822,824
	Categorical Security Aid	10-3177	9,128	38,956	38,956
	Adjustment Aid	10-3178	7,407	0	0
	PARCC Readiness Aid	10-3181	1,220	0	0
	Per Pupil Growth Aid	10-3182	1,220	0	0
	Professional Learning Community Aid	10-3183	1,220	0	0
	Other State Aids	10-3XXX	870	0	0
	Total Revenues from State Sources		931,468	953,863	951,425
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	275,954	262,473
	Withdrawal from Current Expense Emergency Reserve	10-312	0	0	35,000
	Adjustment for Prior Year Encumbrances		0	65,054	0
	Actual Revenues (Over)/Under Expenditures		-24,825	0	0
General Fund Revenues	Total Operating Budget		2,632,006	3,039,726	3,126,413
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	236	0
	Preschool Education Aid	20-3218	157,660	138,400	97,420
	Total Revenues from State Sources		157,660	138,636	97,420
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	51,743	52,295	53,398
	Title II	20-4451-4455	0	16,990	7,019
	Title IV	20-4471-4474	0	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	54,384	81,946	79,878
	Total Revenues from Federal Sources		106,127	161,231	150,295

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten/Kindergarten	20-5200	0	25,878	105,898
	Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	118	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		263,905	325,745	353,613
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	78,211	72,915	70,334
	Local Tax Levy-Repayment of Community Disaster Loan	40-1210	0	6,870	6,870
	Total Revenues from Local Sources		78,211	79,785	77,204
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	71,787	66,926	64,558
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		149,998	146,711	141,762
Debt Service Fund Revenues	Total Repayment of Debt		149,998	146,711	141,762
All Fund Revenues	Total Revenues/Sources		3,045,909	3,512,182	3,621,788
Revenues Net of Transfers	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergarten/Kindergarten	20-5200	0	25,878	105,898
	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	118	0	0
	Total Revenues/Sources Net of Transfers		3,045,791	3,486,304	3,515,890

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	946,271	877,708	906,205	
	Special Education-Instruction	11-2XX-100-XXX	94,374	239,005	229,545	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	109,682	111,615	116,019	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	1,952	2,800	2,800	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	0	68,202	93,936	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	3,500	3,500	3,500	
	Undistributed Expenditures-Health Services	11-000-213-XXX	62,003	65,208	66,762	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	92,138	115,874	131,700	
	Undistributed Expenditures-Guidance	11-000-218-XXX	13,524	14,535	16,243	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	97,125	103,401	105,446	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	5,769	16,239	10,425	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	14,480	16,268	16,000	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	48,263	55,522	51,332	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	70,490	78,706	81,261	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	48,951	47,792	49,947	
	Undistributed Expenditures-Central Services	11-000-251-XXX	81,929	83,827	85,132	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	5,962	6,500	6,500	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	169,384	232,047	275,885	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	67,557	66,450	88,750	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	614,021	722,597	705,637	
	Undistributed Expenditures-Food Services	11-000-310-930	15,000	16,000	20,000	
	Total Undistributed Expenditures			1,410,096	1,712,668	1,808,456
	General Fund Current Expenses	Total General Current Expense		2,562,375	2,943,796	3,063,025
Capital Outlay	Equipment	12-XXX-XXX-730	0	32,000	0	
	Facilities Acquisition and Construction Services	12-000-400-XXX	18,559	0	0	
	Total Capital Outlay		18,559	32,000	0	

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	36,800	47,120	47,078
	Summer School-Support Services	13-422-200-XXX	14,272	16,810	16,310
	Total Summer School	13-422-X00-XXX	51,072	63,930	63,388
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	51,072	63,930	63,388
General Fund Expenses and Transfers	General Fund Grand Total		2,632,006	3,039,726	3,126,413
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	114,035	117,175	155,438
	Support Services	20-218-200-XXX	43,743	47,339	47,880
	Total Preschool Education Aid	20-218-XXX-XXX	157,778	164,514	203,318
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	157,778	164,514	203,318
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	51,743	52,295	53,398
	Title II	20-XXX-XXX-XXX	0	16,990	7,019
	Title IV	20-XXX-XXX-XXX	0	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	54,384	81,946	79,878
	Total Federal Projects	20-XXX-XXX-XXX	106,127	161,231	150,295
Special Revenue Fund Expenses	Total Special Revenue Funds		263,905	325,745	353,613
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	149,998	146,711	141,762
	Total Debt Service Funds		149,998	146,711	141,762
All Fund Expenses	Total Expenditures/Appropriations		3,045,909	3,512,182	3,621,788
Expenses Net of Transfers	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	0	25,878	105,898
	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	118	0	0
	Total Expenditures Net of Transfers		3,045,791	3,486,304	3,515,890

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	26,000	26,000	26,000	26,000
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	170,356	170,356	170,356	170,356
	Legal Reserve	557,154	536,861	261,603	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	156,515	156,515	156,515	121,515
	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	250,696	251,566	250,870	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,107	\$17,559	\$18,018	\$20,759	\$19,591
Total Classroom Instruction	\$10,818	\$11,174	\$11,244	\$12,798	\$11,680
Classroom-Salaries and Benefits	\$10,262	\$10,265	\$10,387	\$11,708	\$10,730
Classroom-General Supplies and Textbooks	\$356	\$326	\$239	\$394	\$289
Classroom-Purchased Services	\$200	\$583	\$618	\$697	\$661
Total Support Services	\$3,007	\$3,118	\$3,279	\$3,850	\$3,660
Support Services-Salaries and Benefits	\$2,602	\$2,253	\$2,320	\$2,620	\$2,479
Total Administrative Costs	\$1,767	\$1,768	\$1,761	\$1,998	\$1,898
Administration Salaries and Benefits	\$1,437	\$1,447	\$1,395	\$1,572	\$1,487
Total Operations and Maintenance of Plant	\$1,429	\$1,287	\$1,481	\$1,828	\$2,068
Operations and Maintenance-Salaries and Benefits	\$586	\$605	\$575	\$648	\$870
Board Contribution to Food Services	\$0	\$99	\$100	\$113	\$132
Total Extracurricular Costs	\$23	\$17	\$24	\$27	\$25
Total Equipment Costs	\$423	\$0	\$200	\$225	\$0
Legal Costs	\$53	\$18	\$41	\$46	\$43
Employee Benefits as a percentage of salaries*	34.09%	37.61%	42.69%	42.74%	40.98%

*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 2018-19 revised appropriations and the 2019-20 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)
Banking	Bergen & Ocean County School Districts- Bank Consortium with TD Bank	6,500
Business Services	MOCSSIF Shared Service Insurance Fund	5,000
	Asbury Park BOE - Information Technology Center (Payroll Services)	2,000
Insurance Coverages and Benefits	NJ State Health Plan	1
Municipal/Public Works	Ocean Gate Borough- Snow removal, Garbage pick up, water flat rate, Real Estate lease for land.	7,000
Others	ACES- Energy Services	5,000
Purchasing	ESCNJ-Co-op	2,000
Transportation Services, including Fuel	MOESC- Transportation services	0

Estimated Tax Rates

Municipality	Category	Amount
Ocean Gate	(A) General Fund School Levy	1,877,515
	(D) Total School Levy	1,954,719
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	219,236,646
	(H) Estimated Equalized Valuation (as of 10/01/18)	244,292,517
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8564
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.8916
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7686
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8002

Employee Contract List for District

Name	Category	Measure
	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$150,750
	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	06/30/21
	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	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	5
	Description of Other Contracted Non-Working Days	Professional Development
	Total Allowances Amount	\$6,100
	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	None
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Frank Vanalesti

Employee Contract List for District

Name	Category	Measure
Frank Vanalesti	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
John Failla	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$82,882
	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	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	18
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	5
Description of Other Contracted Non-Working Days	Professional Development	

Employee Contract List for District

Name	Category	Measure
John Failla	Total Allowances Amount	\$3,000
	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	\$7,500
	Contractual Post-Employment Benefit Description of Payout of Sick days	None
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	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