

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	109.0	119.0	120.0
On Roll Special Ed Full-Time	24.0	26.0	25.0
On Roll Subtotal	133.0	145.0	145.0
In Private School Placements	0.0	0.0	1.0
Sent to Other Districts Regular	2.0		0.0
Sent to Other Districts Special Ed	2.0	1.0	1.0
Received	2.0	3.0	0.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	2,096,741	2,294,249	2,561,378
	Total Tax Levy	10-121x	2,096,741	2,294,249	2,561,378
	Unrestricted Miscellaneous Revenues	10-1XXX	1,046	0	1,372
	Total Revenues from Local Sources		2,097,787	2,294,249	2,562,750
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	4,607	4,607	3,574
	Extraordinary Aid	10-3131	35,508	0	40,000
	Categorical Special Education Aid	10-3132	85,038	85,038	129,995
	Equalization Aid	10-3176	253,675	217,967	204,386
	Categorical Security Aid	10-3177	38,956	38,956	29,407
	Other State Aids	10-3XXX	0	16,069	0
	Total Revenues from State Sources		417,784	362,637	407,362
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	584,378	0
	Other Financing Sources	10-5XXX	5,128	0	400,000
	Adjustment for Prior Year Encumbrances		0	9,727	0
	Actual Revenues (Over)/Under Expenditures		862,813	0	0
General Fund Revenues	Total Operating Budget		3,383,512	3,250,991	3,370,112
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	7,179	0	0
	Total Revenues from Local Sources	20-1XXX	7,179	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	48,934	0
	Preschool Education Aid	20-3218	479,142	422,576	390,775
	Total Revenues from State Sources		479,142	471,510	390,775
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	61,364	115,439	65,464
	Title II	20-4451-4455	9,641	14,426	10,820
	Title IV	20-4471-4474	12,945	0	0
	ARP-IDEA Preschool	20-4409	589	0	0
	ARP-IDEA Basic	20-4419	198	0	0
	IDEA Part B (Handicapped)	20-4420-4429	45,535	79,680	35,789
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	14,881	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	7,266	0	0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER	20-4540	352,675	0	0
	Other	20-4XXX	11,693	0	0
	Total Revenues from Federal Sources		516,787	209,545	112,073
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	28,526	0	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	30,184	78,155
Special Revenue Fund Revenues	Total Grants and Entitlements		1,024,784	711,239	581,003
Debt Service Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures		13,726	0	0
Debt Service Fund Revenues	Total Repayment of Debt		13,726	0	0
All Fund Revenues	Total Revenues/Sources		4,422,022	3,962,230	3,951,115
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	28,526	0	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	30,184	78,155
	Total Revenues/Sources Net of Transfers		4,393,496	3,932,046	3,872,960

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	969,497	1,010,096	783,791
	Special Education-Instruction	11-2XX-100-XXX	391,461	388,343	471,508
	Basic Skills/Remedial-Instruction	11-230-100-XXX	112,067	115,160	121,871
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	2,750	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	211,555	131,940	194,407
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	3,333	4,000	32,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	47,243	47,970	54,300
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	100,260	111,061	90,335
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	0	0	100,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	24,740	25,756	8,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	60,663	59,755	45,000
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	7,575	13,409	10,200
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	44,222	37,500	60,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	26,127	34,600	1,250
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	114,155	136,994	109,700
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	60,139	53,879	103,600
	Undistributed Expenditures-Central Services	11-000-251-XXX	81,838	34,914	17,500
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	9,753	13,000	4,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	218,194	228,016	288,025
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	34,158	7,750	136,525
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	620,152	703,035	733,100
	Undistributed Expenditures-Food Services	11-000-310-930	0	12,500	0
	Total Undistributed Expenditures		1,664,107	1,656,079	1,987,942
General Fund Current Expenses	Total General Current Expense		3,137,132	3,172,428	3,365,112
Capital Outlay	Equipment	12-XXX-XXX-730	186,062	0	5,000
	Total Capital Outlay		186,062	0	5,000

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	53,860	42,738	0
	Summer School-Support Services	13-422-200-XXX	6,458	14,870	0
	Total Summer School	13-422-X00-XXX	60,318	57,608	0
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	60,318	57,608	0
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	20,955	0
	General Fund Grand Total		3,383,512	3,250,991	3,370,112
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	227,371	240,840	225,455
	Support Services	20-218-200-XXX	273,424	250,854	243,475
	Facility Acquisition and Construction Services	20-218-400-XXX	6,873	10,000	0
	Total Preschool Education Aid	20-218-XXX-XXX	507,668	501,694	468,930
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	507,668	501,694	468,930
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	61,364	115,439	65,464
	Title II	20-XXX-XXX-XXX	9,641	14,426	10,820
	Title IV	20-XXX-XXX-XXX	12,945	0	0
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	45,535	79,680	35,789
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	198	0	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	589	0	0
	Other	20-XXX-XXX-XXX	11,693	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	352,675	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	14,881	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	7,266	0	0
	Total Federal Projects	20-XXX-XXX-XXX	516,787	209,545	112,073
Special Revenue Fund Expenses	Total Special Revenue Funds		1,024,784	711,239	581,003
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	13,726	0	0
	Total Debt Service Funds		13,726	0	0
All Fund Expenses	Total Expenditures/Appropriations		4,422,022	3,962,230	3,951,115
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	28,526	0	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	30,184	78,155
	Total Expenditures Net of Transfers		4,393,496	3,932,046	3,872,960

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	490,015	479,392	39,377	39,377
	Repayment of Debt	13,726	0	0	0
Restricted for General Operating Budget	Capital Reserve	127,006	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	103,191	0	0	0
	Legal Reserve	592,215	144,363	0	0
	Unemployment Fund	190	190	190	190
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	156,515	0	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 Special Revenue Fund	Student Activity Fund	2,513	9,363	9,363	9,363
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$24,927	\$23,926	\$23,241	\$24,098	\$23,234
Total Classroom Instruction	\$15,415	\$15,202	\$14,909	\$15,326	\$14,653
Classroom-Salaries and Benefits	\$14,856	\$14,656	\$13,970	\$14,355	\$14,222
Classroom-General Supplies and Textbooks	\$295	\$227	\$328	\$342	\$293
Classroom-Purchased Services	\$264	\$318	\$611	\$628	\$138
Total Support Services	\$4,512	\$4,606	\$4,734	\$4,865	\$4,662
Support Services-Salaries and Benefits	\$2,744	\$3,367	\$3,382	\$3,475	\$2,902
Total Administrative Costs	\$2,331	\$2,281	\$1,663	\$1,916	\$1,529
Administration Salaries and Benefits	\$1,773	\$1,724	\$1,095	\$1,125	\$994
Total Operations and Maintenance of Plant	\$2,338	\$1,728	\$1,736	\$1,788	\$2,320
Operations and Maintenance-Salaries and Benefits	\$1,180	\$780	\$875	\$899	\$1,146
Board Contribution to Food Services	\$199	\$0	\$84	\$86	\$0
Total Extracurricular Costs	\$17	\$0	\$24	\$24	\$0
Total Equipment Costs	\$143	\$1,372	\$67	\$69	\$34
Legal Costs	\$13	\$45	\$107	\$110	\$48
Employee Benefits as a percentage of salaries*	27.09%	29.17%	31.45%	31.45%	41.06%

*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 2024-25 revised appropriations and the 2025-26 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)
Food Services	Central Regional BOE - Food Services	0
Insurance Coverages and Benefits	State of NJ - School Employee Health Benefits Program for Employee Medical and Prescription coverage	0
	Monmouth/Ocean County Shared Services Insurance Fund - Property, Casualty, Workers Comp Insurance	0
Municipal/Public Works	Borough of Ocean Gate - Garbage and Recycling	0
Others	Lavallette BOE - Facility Manager	0
Purchasing	Ed Data, ESCNJ, MOESC - Purchasing Cooperatives	0
Superintendent and Assistant Sup.	Central Regional BOE - Superintendent and Business Administrator	0
Transportation Services, including Fuel	Central Regional BOE and MOESC - Special Education Routes and field trips	0

Estimated Tax Rates

Municipality	Category	Amount
Ocean Gate	(A) General Fund School Levy	2,561,378
	(D) Total School Levy	2,561,378
	(B) Estimated Net Taxable Valuation (as of 12/31/24)	454,710,800
	(H) Estimated Equalized Valuation (as of 10/01/24)	466,073,748
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.5633
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.5633
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.5496
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.5496

Employee Contract List for District

Name	Category	Measure
Christopher Ott	Job Title	Principal
	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	07/01/24
	End Date of Contract	06/30/25
	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	5
	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	\$5,750
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,500
	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	per state law
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
Christopher Ott	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
Shared Service Agreement	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.0
	Shared with Another District?	Y
	Shared County	29
	Shared District	0770
	Job Title Other District	Assistant Superintendent
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/24
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	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
Shared Services Agreement	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.0
	Shared with Another District?	Y
	Shared County	29
	Shared District	0770
	Job Title Other District	Business Administrator
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/24
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported