

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	106.0	103.0	117.0
On Roll Special Ed Full-Time	27.0	20.0	21.0
On Roll Subtotal	133.0	123.0	138.0
Sent to Other Districts Special Ed		1.0	1.0

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	1,882,075	1,986,391	2,096,741
	Unrestricted Miscellaneous Revenues	10-1XXX	5,568	0	0
	Total Revenues from Local Sources		1,887,643	1,986,391	2,096,741
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	4,607	4,607	4,607
	Categorical Special Education Aid	10-3132	85,038	85,038	85,038
	Equalization Aid	10-3176	702,949	489,212	253,675
	Categorical Security Aid	10-3177	38,956	38,956	38,956
	Other State Aids	10-3XXX	0	0	155,454
	Total Revenues from State Sources		831,550	617,813	537,730
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	367,429	497,852
	Withdrawal from Maintenance Reserve	10-310	0	0	71,582
	Adjustment for Prior Year Encumbrances		0	48,081	0
	Actual Revenues (Over)/Under Expenditures		-57,259	0	0
General Fund Revenues	Total Operating Budget		2,661,934	3,019,714	3,203,905
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	4,113	0	0
	Total Revenues from Local Sources	20-1XXX	4,113	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	0	133,906
	Preschool Education Aid	20-3218	339,590	323,376	399,364
	Total Revenues from State Sources		339,590	323,376	533,270
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	50,764	59,593	59,593
	Title II	20-4451-4455	8,500	10,078	10,078
	Title IV	20-4471-4474	2,998	10,000	10,000
	Arp-Idea Preschool	20-4409	120	0	0
	Arp-Idea Basic	20-4419	38,158	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	0	49,950	49,950
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	22,218	0	0
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	180	0	0
	Arp-ESSER	20-4540	21,702	0	0
	CRRSA Act-ESSER II	20-4534	92,132	0	0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	CRRSA Act-Learning Acceleration Grant	20-4535	24,811	0	0
	CRRSA Act-Mental Health Grant	20-4536	7,779	0	0
	Total Revenues from Federal Sources		269,362	129,621	129,621
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	28,526
	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		1,863	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		614,928	452,997	691,417
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	79,419	0	0
	Total Revenues from Local Sources		79,419	0	0
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	60,283	0	0
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	13,711
	Total Local Repayment of Debt		139,702	0	13,711
	Actual Revenues (Over)/Under Expenditures		-13,711	0	0
Debt Service Fund Revenues	Total Repayment of Debt		125,991	0	13,711
All Fund Revenues	Total Revenues/Sources		3,402,853	3,472,711	3,909,033
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	28,526
	Total Revenues/Sources Net of Transfers		3,402,853	3,472,711	3,880,507

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	857,004	926,487	870,899
	Special Education-Instruction	11-2XX-100-XXX	213,929	278,457	483,290
	Basic Skills/Remedial-Instruction	11-230-100-XXX	87,816	96,361	110,205
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	2,750	2,750
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	675	0	122,000
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	3,125	4,000	4,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	73,440	76,324	45,970
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	130,808	182,497	144,500
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	11,742	0	0
	Undistributed Expenditures-Guidance	11-000-218-XXX	17,000	17,778	19,573
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	115,921	108,761	55,570
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	8,224	9,400	9,400
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	19,628	33,000	37,500
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	38,381	42,325	33,729
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	86,709	92,081	114,006
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	39,781	51,368	53,004
	Undistributed Expenditures-Central Services	11-000-251-XXX	90,231	93,699	76,400
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	8,683	10,000	12,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	253,685	268,224	235,609
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	19,786	41,164	37,590
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	487,009	583,937	653,629
	Undistributed Expenditures-Food Services	11-000-310-930	0	25,000	25,000
		Total Undistributed Expenditures		1,404,828	1,639,558
General Fund Current Expenses	Total General Current Expense		2,563,577	2,943,613	3,146,624
Capital Outlay	Equipment	12-XXX-XXX-730	22,849	9,105	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	12,500	0	0
		Total Capital Outlay		35,349	9,105

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	51,007	53,126	42,411
	Summer School-Support Services	13-422-200-XXX	12,001	13,870	14,870
	Total Summer School	13-422-X00-XXX	63,008	66,996	57,281
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	63,008	66,996	57,281
General Fund Expenses and Transfers	General Fund Grand Total		2,661,934	3,019,714	3,203,905
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	5,976	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	231,615	265,891	229,510
	Support Services	20-218-200-XXX	88,160	52,485	245,286
	Facility Acquisition and Construction Services	20-218-400-XXX	19,815	5,000	87,000
	Total Preschool Education Aid	20-218-XXX-XXX	339,590	323,376	561,796
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	339,590	323,376	561,796
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	50,764	59,593	59,593
	Title II	20-XXX-XXX-XXX	8,500	10,078	10,078
	Title IV	20-XXX-XXX-XXX	2,998	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	0	49,950	49,950
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	38,158	0	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	120	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	92,132	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	24,811	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	7,779	0	0
	Arp ESSER Grant Program	20-487-xxx-xxx	21,702	0	0
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	22,218	0	0
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	180	0	0
	Total Federal Projects	20-XXX-XXX-XXX	269,362	129,621	129,621
	Special Revenue Fund Expenses	Total Special Revenue Funds		614,928	452,997

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	125,991	0	13,711
	Total Debt Service Funds		125,991	0	13,711
All Fund Expenses	Total Expenditures/Appropriations		3,402,853	3,472,711	3,909,033
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	28,526
	Total Expenditures Net of Transfers		3,402,853	3,472,711	3,880,507

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	250,000	250,000	250,000	200,000
	Repayment of Debt	0	13,711	13,711	0
Restricted for General Operating Budget	Capital Reserve	130,000	130,000	130,000	130,000
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	179,356	103,191	103,191	31,609
	Legal Reserve	727,975	815,281	447,852	0
	Unemployment Fund	190	190	190	190
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	156,515	156,515	156,515	156,515
	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 Special Revenue Fund	Student Activity Fund	5,761	3,898	3,898	3,898
	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	\$19,550	\$21,526	\$23,800	\$26,186	\$24,879
Total Classroom Instruction	\$11,732	\$13,036	\$14,734	\$16,099	\$15,351
Classroom-Salaries and Benefits	\$11,408	\$12,587	\$13,989	\$15,243	\$14,556
Classroom-General Supplies and Textbooks	\$194	\$301	\$286	\$315	\$250
Classroom-Purchased Services	\$130	\$149	\$459	\$540	\$544
Total Support Services	\$3,486	\$4,293	\$4,366	\$4,907	\$5,096
Support Services-Salaries and Benefits	\$2,591	\$2,670	\$2,694	\$2,936	\$3,463
Total Administrative Costs	\$2,321	\$1,986	\$2,193	\$2,390	\$2,217
Administration Salaries and Benefits	\$1,704	\$1,411	\$1,587	\$1,730	\$1,623
Total Operations and Maintenance of Plant	\$1,789	\$2,112	\$2,183	\$2,435	\$1,919
Operations and Maintenance-Salaries and Benefits	\$742	\$980	\$1,060	\$1,155	\$939
Board Contribution to Food Services	\$117	\$0	\$187	\$203	\$181
Total Extracurricular Costs	\$3	\$0	\$26	\$28	\$25
Total Equipment Costs	\$113	\$322	\$37	\$115	\$630
Legal Costs	\$184	\$135	\$117	\$128	\$116
Employee Benefits as a percentage of salaries*	31.17%	25.40%	28.22%	28.25%	29.12%

*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)
Banking	BERGEN & OCEAN COUNTY SCHOOL DISTRICTS- BANK CONSORTIUM WITH TD BANK	5,100
Business Services	MOCSSIF SHARED SERVICE INSURANCE FUND	5,500
	ASBURY PARK BOE- INFORMATION TECHNOLOGY CENTER (PAYROLL SERVICES)	4,250
Insurance Coverages and Benefits	NJ STATE HEALTH CARE	30,000
Municipal/Public Works	OCEAN GATE BOROUGH - SNOW, GARBAGE, WATER AND PROPERTY LEASE	10,000
Others	ACES ENERGY SERVICES (GAS & ELECTRIC)	8,000
Professional Staff Development	STOCKTON UNIVERSITY INSTITUTE EDUCATIONAL TECHNOLOGY TRAINING CENTER	3,500
Purchasing	ESCNJ- CO-OP	6,000
Staffing - Other	OCEAN GATE BOROUGH SRO PROGRAM	17,500
Transportation Services, including Fuel	MOESC TRANSPORTATION SERVICES	8,500

Estimated Tax Rates

Municipality	Category	Amount
Ocean Gate	(A) General Fund School Levy	2,096,741
	(D) Total School Levy	2,096,741
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	226,814,315
	(H) Estimated Equalized Valuation (as of 10/01/22)	337,036,758
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9244
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9244
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6221
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.6221

Employee Contract List for District

Name	Category	Measure
John Failla	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$91,449
	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	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
	Total Allowances Amount	\$3,750
	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	\$0
	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	

Employee Contract List for District

Name	Category	Measure
John Failla	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$11,846
	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	Per Contract (limit 15,000.)
	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
Melanie Patterson	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$123,370
	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	05/01/20
	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	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
Melanie Patterson	Total Allowances Amount	\$4,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,000
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$10,209
	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	