

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	103.0	109.0	124.0
On Roll Special Ed Full-Time	20.0	24.0	26.0
On Roll Subtotal	123.0	133.0	150.0
Sent to Other Districts Regular		2.0	0.0
Sent to Other Districts Special Ed	1.0	2.0	1.0
Received		2.0	0.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,986,391	2,096,741	2,294,249
	Total Tuition	10-1300	24,177	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	30,362	0	0
	Total Revenues from Local Sources		2,040,930	2,096,741	2,294,249
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	4,607	4,607	4,607
	Extraordinary Aid	10-3131	34,561	0	0
	Categorical Special Education Aid	10-3132	85,038	85,038	85,038
	Equalization Aid	10-3176	489,212	253,675	217,967
	Categorical Security Aid	10-3177	38,956	38,956	38,956
	Other State Aids	10-3XXX	289,254	155,454	16,069
	State Reimbursement for Lead Testing of Drinking Water	10-3300	770	0	0
	Total Revenues from State Sources		942,398	537,730	362,637
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	497,852	584,378
	Withdrawal from Maintenance Reserve	10-310	0	71,582	0
	Transfers from Other Funds	10-5200	24,265	0	0
	Adjustment for Prior Year Encumbrances		0	27,353	0
	Actual Revenues (Over)/Under Expenditures		3,779	0	0
General Fund Revenues	Total Operating Budget		3,011,372	3,231,258	3,241,264
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	6,884	0	0
	Total Revenues from Local Sources	20-1XXX	6,884	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	133,906	48,934
	Preschool Education Aid	20-3218	308,033	399,364	422,576
	Other Restricted Entitlements	20-32XX	4,999	0	0
	Total Revenues from State Sources		313,032	533,270	471,510
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	30,701	59,593	59,700
	Title II	20-4451-4455	600	10,078	7,145
	Title IV	20-4471-4474	2,250	10,000	10,000
	ARP-IDEA Basic	20-4419	6,730	0	0
	IDEA Part B (Handicapped)	20-4420-4429	49,036	49,950	52,375

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	27,644	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	11,732	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	5,334	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	25,288	0	0
	ARP-ESSER	20-4540	49,003	0	0
	CRRSA Act-ESSER II	20-4534	92,758	0	0
	CRRSA Act-Mental Health Grant	20-4536	17,082	0	0
	Total Revenues from Federal Sources			318,158	129,621
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	28,526	30,184
Special Revenue Fund Revenues	Total Grants and Entitlements		637,000	691,417	630,914
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	13,711	15
	Total Local Repayment of Debt		0	13,711	15
Debt Service Fund Revenues	Total Repayment of Debt		0	13,711	15
All Fund Revenues	Total Revenues/Sources		3,648,372	3,936,386	3,872,193
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	28,526	30,184
	Total Revenues/Sources Net of Transfers		3,648,372	3,907,860	3,842,009

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	950,748	870,899	1,009,374
	Special Education-Instruction	11-2XX-100-XXX	233,864	483,290	388,332
	Basic Skills/Remedial-Instruction	11-230-100-XXX	94,208	110,205	115,140
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	1,659	2,750	2,750
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	42,109	122,000	123,500
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	4,000	4,000	4,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	75,401	45,970	47,970
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	175,828	144,500	111,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	17,778	19,573	25,756
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	97,858	55,570	59,750
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	810	9,400	13,400
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	32,000	37,500	37,500
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	42,191	33,729	34,600
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	97,421	114,006	116,994
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	45,132	53,004	53,879
	Undistributed Expenditures-Central Services	11-000-251-XXX	93,394	76,400	24,914
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	9,203	12,000	13,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	261,867	260,112	227,557
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	65,153	37,590	37,750
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	564,729	656,479	703,035
	Undistributed Expenditures-Food Services	11-000-310-930	25,000	25,000	12,500
		Total Undistributed Expenditures		1,649,874	1,706,833
General Fund Current Expenses	Total General Current Expense		2,930,353	3,173,977	3,162,701
Capital Outlay	Equipment	12-XXX-XXX-730	15,364	0	0
	Total Capital Outlay		15,364	0	0

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	53,018	42,411	42,738
	Summer School-Support Services	13-422-200-XXX	12,637	14,870	14,870
	Total Summer School	13-422-X00-XXX	65,655	57,281	57,608
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	65,655	57,281	57,608
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	0	20,955
	General Fund Grand Total		3,011,372	3,231,258	3,241,264
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	258,505	229,510	240,840
	Support Services	20-218-200-XXX	47,001	245,286	250,854
	Facility Acquisition and Construction Services	20-218-400-XXX	2,527	87,000	10,000
	Total Preschool Education Aid	20-218-XXX-XXX	308,033	561,796	501,694
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	4,999	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	313,032	561,796	501,694
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	30,701	59,593	59,700
	Title II	20-XXX-XXX-XXX	600	10,078	7,145
	Title IV	20-XXX-XXX-XXX	2,250	10,000	10,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	49,036	49,950	52,375
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	6,730	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	92,758	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	17,082	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	49,003	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	27,644	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	11,732	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	5,334	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	25,288	0	0
	Total Federal Projects	20-XXX-XXX-XXX	318,158	129,621	129,220
Special Revenue Fund Expenses	Total Special Revenue Funds		637,000	691,417	630,914

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	0	13,711	15
	Total Debt Service Funds		0	13,711	15
All Fund Expenses	Total Expenditures/Appropriations		3,648,372	3,936,386	3,872,193
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	28,526	30,184
	Total Expenditures Net of Transfers		3,648,372	3,907,860	3,842,009

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	250,000	490,015	440,015	0
	Repayment of Debt	13,726	13,726	15	0
Restricted for General Operating Budget	Capital Reserve	127,006	127,006	127,006	127,006
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	103,191	103,191	31,609	31,609
	Legal Reserve	815,281	592,215	144,363	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	1,439	2,513	2,513	2,513
	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	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$21,526	\$24,927	\$24,879	\$26,217	\$23,241
Total Classroom Instruction	\$13,036	\$15,415	\$15,351	\$16,063	\$14,909
Classroom-Salaries and Benefits	\$12,587	\$14,856	\$14,556	\$15,233	\$13,970
Classroom-General Supplies and Textbooks	\$301	\$295	\$250	\$262	\$328
Classroom-Purchased Services	\$149	\$264	\$544	\$569	\$611
Total Support Services	\$4,293	\$4,512	\$5,096	\$5,331	\$4,734
Support Services-Salaries and Benefits	\$2,670	\$2,744	\$3,463	\$3,624	\$3,382
Total Administrative Costs	\$1,986	\$2,331	\$2,217	\$2,319	\$1,663
Administration Salaries and Benefits	\$1,411	\$1,773	\$1,623	\$1,699	\$1,095
Total Operations and Maintenance of Plant	\$2,112	\$2,338	\$1,919	\$2,193	\$1,736
Operations and Maintenance-Salaries and Benefits	\$980	\$1,180	\$939	\$982	\$875
Board Contribution to Food Services	\$0	\$199	\$181	\$189	\$84
Total Extracurricular Costs	\$0	\$17	\$25	\$26	\$24
Total Equipment Costs	\$322	\$143	\$630	\$659	\$67
Legal Costs	\$135	\$13	\$116	\$121	\$107
Employee Benefits as a percentage of salaries*	25.40%	27.09%	29.12%	29.24%	31.45%

*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 2023-24 revised appropriations and the 2024-25 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 - BANK CONSORTIUM WITH TD BANK	5,100
Business Services	MOCSSIF/INSURANCE	15,000
	MOCSSIF	15,000
Insurance Coverages and Benefits	NJ STATE HEALTH & BENEFITS	50,000
Municipal/Public Works	GARBAGE, SNOW, WATER, SEWER & PROPERTY LEASE	20,000
Others	ACES ENERGY SERVICES "NJSBA"	9,000
Professional Staff Development	STOCKTON UNIVERSITY	4,000
Purchasing	ESCNJ CO-OP	3,000
Staffing - Other	SRO PROGRAM WITH OCEAN GATE BORO	25,000
	PEA SHARED SERVICE TEACHER	30,000
Transportation Services, including Fuel	MOESC TRANSPORTATION SERVICES	5,000

Estimated Tax Rates

Municipality	Category	Amount
Ocean Gate	(A) General Fund School Levy	2,294,249
	(D) Total School Levy	2,294,249
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	229,054,900
	(H) Estimated Equalized Valuation (as of 10/01/23)	389,416,695
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.0016
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.0016
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.5892
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.5892

Employee Contract List for District

Name	Category	Measure
John Failla	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$94,650
	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	07/01/23
	End Date of Contract	06/30/24
	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	\$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

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	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None
	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	\$126,146
	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	\$9,015
	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	