

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	119.0	115.0	0.0
On Roll Special Ed Full-Time	26.0	30.0	0.0
On Roll Subtotal	145.0	145.0	0.0
In Private School Placements		1.0	1.0
Sent to Other Districts Regular	0.0	0.0	128.0
Sent to Other Districts Special Ed	1.0	3.0	29.0
Received	3.0	1.0	0.0

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	2,294,249	2,561,378	2,699,693
	Total Tax Levy	10-121x	2,294,249	2,561,378	2,699,693
	Total Tuition	10-1300	51,038	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	41,111	1,372	3,693
	Total Revenues from Local Sources		2,386,398	2,562,750	2,703,386
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	4,607	3,574	4,577
	Extraordinary Aid	10-3131	30,335	40,000	0
	Categorical Special Education Aid	10-3132	85,038	129,995	121,725
	Equalization Aid	10-3176	217,967	204,386	240,342
	Categorical Security Aid	10-3177	38,956	29,407	22,760
	Other State Aids	10-3XXX	16,536	0	0
	Total Revenues from State Sources		393,439	407,362	389,404
General Fund Revenues from Other Sources	Other Financing Sources	10-5XXX	0	400,000	0
	Adjustment for Prior Year Encumbrances		0	3,906	0
	Actual Revenues (Over)/Under Expenditures		449,834	0	0
General Fund Revenues	Total Operating Budget		3,229,671	3,374,018	3,092,790
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	150	0	0
	Total Revenues from Local Sources	20-1XXX	150	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	48,934	0	20,010
	Preschool Education Aid	20-3218	402,566	390,775	599,030
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	6,185	0	0
	Total Revenues from State Sources		457,685	390,775	619,040
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	115,439	80,174	0
	Title II	20-4451-4455	7,610	10,759	0
	IDEA Part B (Handicapped)	20-4420-4429	87,295	49,732	0
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	138	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	13,407	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	25,822	0	0

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	11,157	0	0
	ARP-ESSER	20-4540	11,451	0	0
	Total Revenues from Federal Sources		272,319	140,665	0
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	30,184	78,155	0
Special Revenue Fund Revenues	Total Grants and Entitlements		761,423	609,595	619,040
All Fund Revenues	Total Revenues/Sources		3,991,094	3,983,613	3,711,830
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	30,184	78,155	0
	Total Revenues/Sources Net of Transfers		3,960,910	3,905,458	3,711,830

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	972,308	783,791	0
	Special Education-Instruction	11-2XX-100-XXX	339,135	471,508	0
	Basic Skills/Remedial-Instruction	11-230-100-XXX	120,889	121,871	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	329	0	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	143,966	194,407	2,020,739
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	4,630	32,000	0
	Undistributed Expenditures-Health Services	11-000-213-XXX	32,607	54,351	0
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	159,231	90,335	0
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	0	100,000	0
	Undistributed Expenditures-Guidance	11-000-218-XXX	26,833	8,000	0
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	49,023	45,000	0
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	21,609	10,200	0
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	32,649	60,000	20,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	150	1,250	0
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	98,567	109,810	66,000
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	131,167	103,600	0
	Undistributed Expenditures-Central Services	11-000-251-XXX	48,335	17,500	61,350
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	54,947	4,000	0
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	271,341	291,770	226,000
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	84,438	136,525	251,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	619,923	733,100	407,701
	Total Undistributed Expenditures		1,779,416	1,991,848	3,052,790
General Fund Current Expenses	Total General Current Expense		3,212,077	3,369,018	3,052,790
Capital Outlay	Equipment	12-XXX-XXX-730	0	5,000	40,000
	Total Capital Outlay		0	5,000	40,000

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	12,763	0	0
	Summer School-Support Services	13-422-200-XXX	4,831	0	0
	Total Summer School	13-422-X00-XXX	17,594	0	0
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	17,594	0	0
General Fund Expenses and Transfers	General Fund Grand Total		3,229,671	3,374,018	3,092,790
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	220,217	225,455	0
	Support Services	20-218-200-XXX	259,111	243,475	619,040
	Facility Acquisition and Construction Services	20-218-400-XXX	2,356	0	0
	Total Preschool Education Aid	20-218-XXX-XXX	481,684	468,930	619,040
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	6,185	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	487,869	468,930	619,040
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	115,439	80,174	0
	Title II	20-XXX-XXX-XXX	7,610	10,759	0
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	87,295	49,732	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	11,451	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	138	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	13,407	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	25,822	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	11,157	0	0
	Total Federal Projects	20-XXX-XXX-XXX	272,319	140,665	0
Special Revenue Fund Expenses	Total Special Revenue Funds		761,423	609,595	619,040
All Fund Expenses	Total Expenditures/Appropriations		3,991,094	3,983,613	3,711,830
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	30,184	78,155	0
	Total Expenditures Net of Transfers		3,960,910	3,905,458	3,711,830

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	479,392	81,388	116,388	116,388
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	47,518	0	0	0
	Unemployment Fund	190	1,699	1,699	1,699
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	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	9,363	8,278	0	0
	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	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$23,926	\$23,108	\$23,234	\$23,640	\$0
Total Classroom Instruction	\$15,202	\$14,434	\$14,653	\$14,653	\$0
Classroom-Salaries and Benefits	\$14,656	\$14,139	\$14,222	\$14,222	\$0
Classroom-General Supplies and Textbooks	\$227	\$251	\$293	\$293	\$0
Classroom-Purchased Services	\$318	\$44	\$138	\$138	\$0
Total Support Services	\$4,606	\$4,017	\$4,662	\$4,663	\$0
Support Services-Salaries and Benefits	\$3,367	\$2,333	\$2,902	\$2,902	\$0
Total Administrative Costs	\$2,281	\$2,539	\$1,529	\$1,909	\$0
Administration Salaries and Benefits	\$1,724	\$1,148	\$994	\$994	\$0
Total Operations and Maintenance of Plant	\$1,728	\$2,088	\$2,320	\$2,346	\$0
Operations and Maintenance-Salaries and Benefits	\$780	\$1,013	\$1,146	\$1,146	\$0
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$2	\$0	\$0	\$0
Total Equipment Costs	\$1,372	\$16	\$34	\$34	\$0
Legal Costs	\$45	\$13	\$48	\$48	\$0
Employee Benefits as a percentage of salaries*	29.17%	31.82%	41.06%	41.06%	0.00%

*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.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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 Oceangate - Garbage and Recycling	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	2,699,693
	(D) Total School Levy	2,699,693
	(B) Estimated Net Taxable Valuation (as of 12/31/25)	458,222,500
	(H) Estimated Equalized Valuation (as of 10/01/25)	497,767,707
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.5892
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.5892
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.5424
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.5424

Employee Contract List for District

Name	Category	Measure
Shared Service Contract	Job Title	Superintendent
	Job Title	Business Administrator
	Job Title II	None Reported
	Job Title II	None Reported
	Base Annual Salary Amount	\$0
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.2
	Full-Time Equivalent (FTE)	0.2
	Shared with Another District?	Y
	Shared with Another District?	Y
	Shared County	29
	Shared County	29
	Shared District	0770
	Shared District	0770
	Job Title Other District	Assistant Superintendent
	Job Title Other District	Business Administrator
	Member of Collective Bargaining Unit (CBU)?	N
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/25
	Beginning Date of Contract	07/01/25
	End Date of Contract	06/30/26
	End Date of Contract	06/30/26
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0

Employee Contract List for District

Name	Category	Measure
Shared Service Contract	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Consulting Days	0
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$0
	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 Reported
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None Reported
	Contractual Post-Employment Benefit Description of Payout of Personal days	None Reported
	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