

Ocean - Toms River Regional

Notice is hereby given to the legal voters of the Toms River Regional school district, in the County of Ocean, of the State of New Jersey, that a Public Hearing will be held in the Toms River Board of Education's High School North Auditorium, 1245 Old Freehold Road Toms River, NJ 08753, on April 29, 2026 @ 6:30 p.m., for the purpose of conducting a public hearing on the following budget for the 2026-2027 school year.

Advertised Enrollments

Enrollment Categories	October 15, 2024 Actual	October 15, 2025 Actual	October 15, 2026 Estimated
Pupils On Roll Regular Full-Time	11,367	11,050	10,935
Pupils On Roll Regular Shared-Time	265	301	301
Pupils On Roll - Special Full-Time	2,580	2,586	2,576
Pupils On Roll - Special Shared-Time	145	151	151
Subtotal - Pupils On Roll	14,357	14,088	13,963
Private School Placements	107	105	104
Pupils Sent to Other Districts - Reg Prog	14	9	8
Pupils Sent to Other Dists - Spec Ed Prog	20	23	22
Pupils Received	153	153	29
Pupils in State Facilities	6	11	10

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Ocean - Toms River Regional

Advertised Revenues

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy-Base Budget	10-1210	193,201,141	222,945,373	233,979,155
Total Tax Levy	10-121x	193,201,141	222,945,373	233,979,155
Total Tuition	10-1300	829,994	649,937	686,087
Transportation Fees from Other Local Education Authorities	10-1420-1440	169,030	40,000	40,000
Rents and Royalties	10-1910	309,665	150,000	160,000
Sale of Property	10-1930	0	0	2,500,000
Unrestricted Miscellaneous Revenues	10-1XXX	2,240,613	1,038,829	1,038,663
Interest Earned On Current Expense Emergency Reserve	10-1XXX	180,124	0	0
Interest Earned on Maintenance Reserve	10-1XXX	32,240	17,680	12,530
Interest Earned on Capital Reserve Funds	10-1XXX	120	3,010	8,730
Total Revenues from Local Sources		196,962,927	224,844,829	238,425,165
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	5,458,073	8,095,090	8,689,264
Extraordinary Aid	10-3131	5,162,735	4,700,000	4,760,000
Categorical Special Education Aid	10-3132	9,865,327	17,979,309	19,053,991
Equalization Aid	10-3176	10,319,104	0	0
Categorical Security Aid	10-3177	2,538,055	3,796,993	3,920,421
Other State Aids	10-3XXX	2,727,461	2,447,700	1,541,100
Total Revenues from State Sources		36,070,755	37,019,092	37,964,776
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	419,311	123,379	252,690
Total Revenues from Federal Sources		419,311	123,379	252,690
Budgeted Fund Balance-Operating Budget	10-303	9,403,429	4,600,000	4,600,000
Withdrawal from Capital Reserve for Local Share	10-307	120,000	0	0
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	8,680,000	2,300,000	1,545,422
Withdrawal from Capital Reserve for Transfer To Debt Service Fund	10-317	650,000	0	0
Withdrawal from Maintenance Reserve	10-310	2,876,846	2,935,297	2,935,000
Transfers from Other Funds	10-5200	15,400,000	0	0
Adjustment for Prior Year Encumbrances		0	8,689,620	0
Actual Revenues (Over)/Under Expenditures		-14,429,187	0	0
Total Operating Budget		256,154,081	280,512,217	285,723,053
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	1,355,775	1,057,796	1,057,796

Scholarship Fund Revenue	20-1770	99,274	46,290	46,290
Other Revenue from Local Sources	20-1XXX	555,384	705,867	705,867
Total Revenues from Local Sources	20-1XXX	2,010,433	1,809,953	1,809,953
Revenues from State Sources:				
SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	351,268	20,394	0
Nonpublic Teacher Stem Grant	20-3212	15,520	10,705	0
Other Restricted Entitlements	20-32XX	809,234	959,022	919,394
Climate Awareness Education Grant	20-3291	220	0	0
Total Revenues from State Sources		1,176,242	990,121	919,394
Revenues from Federal Sources:				
Title I	20-4411-4416	4,731,595	4,218,059	2,810,423
Title II	20-4451-4455	533,598	483,634	359,788
Title III	20-4491-4494	148,550	216,598	145,459
Title IV	20-4471-4474	341,032	329,290	215,711
IDEA Part B (Handicapped)	20-4420-4429	4,274,563	4,314,869	3,129,426
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	28,171	0	0
ARP-ESSER	20-4540	7,892	0	0
Other	20-4XXX	202,386	258,160	0
Additional or Compensatory Special Education and Related Services (ACSERS)	20-4537	160,162	0	0
Total Revenues from Federal Sources		10,427,949	9,820,610	6,660,807
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-30,949	0	0
Actual Revenues (Over)/Under Expenditures-Scholarship Fund		-18,524	0	0
Total Grants and Entitlements		13,565,151	12,620,684	9,390,154
Repayment of Debt:				
Transfers from Other Funds	40-5200	350,000	0	0
Transfers from Capital Reserve	40-5210	650,000	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	11,129,350	7,745,530	7,980,486
Total Revenues from Local Sources		11,129,350	7,745,530	7,980,486
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	2,740,176	2,867,098	2,974,899
Budgeted Fund Balance	40-303	0	1	0
Total Local Repayment of Debt		14,869,526	10,612,629	10,955,385
Actual Revenues (Over)/Under Expenditures		51,889	0	0
Total Repayment of Debt		14,921,415	10,612,629	10,955,385
Total Revenues/Sources		284,640,647	303,745,530	306,068,592
Deduct Transfer-Transfers from Capital Reserve	40-5210	650,000	0	0
Total Revenues/Sources Net of Transfers		283,990,647	303,745,530	306,068,592

Ocean - Toms River Regional				
Advertised Appropriations				
Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	66,688,953	70,512,955	71,584,045
Special Education-Instruction	11-2XX-100-XXX	24,493,503	26,017,285	27,399,266
Basic Skills/Remedial-Instruction	11-230-100-XXX	1,060,412	1,298,435	1,127,424
Bilingual Education-Instruction	11-240-100-XXX	1,658,642	2,230,442	2,122,622
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	733,157	770,621	787,900
School-Sponsored Athletics-Instruction	11-402-100-XXX	2,744,298	2,912,119	2,977,630
Community Services Programs/Operations	11-800-330-XXX	29,590	34,042	35,323
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	10,647,872	12,236,690	13,492,685
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	687	2,025	2,025
Undistributed Expenditures-Health Services	11-000-213-XXX	5,050,381	5,482,966	5,354,228
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	5,479,258	5,628,470	5,763,218
Undistributed Expenditures-Other Support Services, Students>Extraordinary Services	11-000-217-XXX	3,211,642	3,806,745	4,129,478
Undistributed Expenditures-Guidance	11-000-218-XXX	4,409,340	4,387,037	4,565,609
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	4,797,399	5,087,077	5,608,199
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	2,725,872	2,890,262	2,887,225

Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	1,081,348	1,217,284	1,221,553
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	22,630	68,213	84,945
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	2,627,950	3,222,352	2,878,552
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	8,710,941	9,108,771	8,973,951
Undistributed Expenditures-Central Services	11-000-251-XXX	2,715,651	2,815,321	2,771,382
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	1,732,965	1,805,923	1,878,468
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	18,698,890	21,022,952	20,919,323
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	18,181,901	20,667,348	20,890,757
Personal Services-Employee Benefits	11-XXX-XXX-2XX	60,022,134	69,669,957	75,033,197
Total Undistributed Expenditures		150,116,861	169,119,393	176,454,795
Interest Earned on Maintenance Reserve	10-606	0	17,680	12,530
Total General Current Expense		247,525,416	272,912,972	282,501,535
Capital Expenditures:				
Equipment	12-XXX-XXX-730	226,270	397,093	199,210
Facilities Acquisition and Construction Services	12-000-400-XXX	7,300,173	6,344,059	2,016,683
Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	650,000	0	0
Interest Deposit to Capital Reserve	10-604	0	3,010	8,730
Total Capital Outlay		8,176,443	6,744,162	2,224,623
Special Schools:				
Summer School:				
Summer School-Instruction	13-422-100-XXX	35,430	43,775	46,895
Total Summer School	13-422-X00-XXX	35,430	43,775	46,895
Total Special Schools	13-XXX-XXX-XXX	35,430	43,775	46,895
Transfer of Funds to Charter Schools	10-000-100-56X	416,792	811,308	950,000
General Fund Grand Total		256,154,081	280,512,217	285,723,053
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	555,384	705,867	705,867
Student Activity Fund	20-475-XXX-XXX	1,324,826	1,057,796	1,057,796
Scholarship Fund	20-476-XXX-XXX	80,750	46,290	46,290
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	56,294	59,513	59,513
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	166,188	180,873	180,873
Nonpublic Handicapped Services	20-XXX-XXX-XXX	243,544	247,049	247,049
Nonpublic Nursing Services	20-XXX-XXX-XXX	133,477	155,792	155,792
Nonpublic Technology Initiative	20-XXX-XXX-XXX	36,971	42,467	42,467
Nonpublic Security Aid	20-XXX-XXX-XXX	107,768	233,700	233,700
Climate Awareness Education Grant Program	20-471-xxx-xxx	220	0	0
Nonpublic Teacher Stem Grant	20-481-XXX-XXX	15,520	10,705	0
SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	351,268	20,394	0
Other	20-XXX-XXX-XXX	64,992	39,628	0
Total Other State Projects		1,176,242	990,121	919,394
Total State Projects	20-XXX-XXX-XXX	1,176,242	990,121	919,394
Federal Projects:				
Title I	20-XXX-XXX-XXX	4,731,595	4,218,059	2,810,423
Title II	20-XXX-XXX-XXX	533,598	483,634	359,788
Title III	20-XXX-XXX-XXX	148,550	216,598	145,459
Title IV	20-XXX-XXX-XXX	341,032	329,290	215,711
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	4,274,563	4,314,869	3,129,426
Other	20-XXX-XXX-XXX	202,386	258,160	0
Additional or Compensatory Special Education and Related Services (ACSERS) Program	20-486-XXX-XXX	160,162	0	0
ARP-ESSER Grant Program	20-487-xxx-xxx	7,892	0	0
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	28,171	0	0
Total Federal Projects	20-XXX-XXX-XXX	10,427,949	9,820,610	6,660,807
Total Special Revenue Funds		13,565,151	12,620,684	9,390,154
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	14,921,415	10,612,629	10,955,385
Total Debt Service Funds		14,921,415	10,612,629	10,955,385
Total Expenditures/Appropriations		284,640,647	303,745,530	306,068,592
Deduct Transfer-Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	650,000	0	0
Total Expenditures Net of Transfers		283,990,647	303,745,530	306,068,592

Ocean - Toms River Regional
Advertised Recapitulation of Balances

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)	17,536,494	10,831,069	7,160,113	5,436,452
(Repayment of Debt)	51,889	0	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	9,475,603	6,027,949	3,730,959	2,194,267
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	9,347,417	9,002,811	6,085,194	3,162,724
--Legal Reserve	0	2,876,339	2,876,339	0
--Unemployment Fund	6,071,330	6,251,455	6,251,455	6,251,455
--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
(Special Revenue Fund)				
--Student Activity Fund	1,015,252	1,046,201	1,046,201	1,046,201
--Scholarship Fund	69,589	88,113	88,113	88,113
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

Ocean - Toms River Regional
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	\$14,918	\$15,526	\$16,854	\$17,368	\$18,112
Total Classroom Instruction	\$8,962	\$9,211	\$9,984	\$10,254	\$10,726
Classroom-Salaries and Benefits	\$8,130	\$8,438	\$9,137	\$9,376	\$9,810
Classroom-General Supplies and Textbooks	\$102	\$78	\$111	\$96	\$113
Classroom-Purchased Services	\$729	\$695	\$736	\$782	\$802
Total Support Services	\$2,283	\$2,512	\$2,733	\$2,787	\$2,984
Support Services-Salaries and Benefits	\$1,903	\$2,026	\$2,216	\$2,240	\$2,471
Total Administrative Costs	\$1,516	\$1,537	\$1,618	\$1,708	\$1,708
Administration Salaries and Benefits	\$1,364	\$1,382	\$1,437	\$1,496	\$1,535
Total Operations and Maintenance of Plant	\$1,528	\$1,614	\$1,813	\$1,883	\$1,910
Operations and Maintenance-Salaries and Benefits	\$938	\$949	\$1,088	\$1,125	\$1,151
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$327	\$335	\$359	\$367	\$387
Total Equipment Costs	\$10	\$16	\$14	\$29	\$15
Legal Costs	\$24	\$31	\$25	\$33	\$26
Employee Benefits as a percentage of salaries*	42.11%	43.22%	45.30%	47.36%	49.76%

*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 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.

Ocean - Toms River Regional

Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
Construction services budget	N/A	\$100,000	N	N	
High School South- boiler retubing	N/A	\$50,000	N	N	
High School North- track replacement	N/A	\$610,422	N	N	
High School East- transformer	N/A	\$250,000	N	N	
Citta Elementary- univents	N/A	\$350,000	N	N	
South Toms River Elementary- elevator	N/A	\$100,000	N	N	
Walnut Street Elementary- gym floor	N/A	\$150,000	N	N	
Washington Street Elementary- gym floor	N/A	\$35,000	N	N	

Capital Reserve Account Withdrawal: Toms River High School South

RESOLVED that included in 2026-27 budget line 620, Budgeted Withdrawal from Capital Reserve – Excess Costs & Other Capital Projects, is a capital reserve withdrawal in the amount of \$50,000. The district intends to utilize these funds for a boiler retubing. The total local cost of this project in 2026-27 is anticipated to be a maximum of \$50,000, which represents expenditures for construction elements or projects that are deemed to be in addition to the facilities efficiency standards determined by the Commissioner as necessary to achieve the core curriculum content standards.

Capital Reserve Account Withdrawal: Toms River High School North

RESOLVED that included in 2026-27 budget line 620, Budgeted Withdrawal from Capital Reserve – Excess Costs & Other Capital Projects, is a capital reserve withdrawal in the amount of \$610,422. The district intends to utilize these funds for the replacement of the track. The total local cost of this project in 2026-27 is anticipated to be a maximum of \$610,422, which represents expenditures for construction elements or projects that are deemed to be in addition to the facilities efficiency standards determined by the Commissioner as necessary to achieve the core curriculum content standards.

Capital Reserve Account Withdrawal: Toms River High School East

RESOLVED that included in 2026-27 budget line 620, Budgeted Withdrawal from Capital Reserve – Excess Costs & Other Capital Projects, is a capital reserve withdrawal in the amount of \$250,000. The district intends to utilize these funds for the repair/replacement of a transformer. The total local cost of this project in 2026-27 is anticipated to be a maximum of \$250,000, which represents expenditures for construction elements or projects that are deemed to be in addition to the facilities efficiency standards determined by the Commissioner as necessary to achieve the core curriculum content standards.

Capital Reserve Account Withdrawal: Citta Elementary

RESOLVED that included in 2026-27 budget line 620, Budgeted Withdrawal from Capital Reserve – Excess Costs & Other Capital Projects, is a capital reserve withdrawal in the amount of \$350,000. The district intends to utilize these funds for the replacement of a limited number of univents as well as an energy management control system. The total local cost of this project in 2026-27 is anticipated to be a maximum of \$350,000, which represents expenditures for construction elements or projects that are deemed to be in addition to the facilities efficiency standards determined by the Commissioner as necessary to achieve the core curriculum content standards.

Capital Reserve Account Withdrawal: South Toms River Elementary

RESOLVED that included in 2026-27 budget line 620, Budgeted Withdrawal from Capital Reserve – Excess Costs & Other Capital Projects, is a capital reserve withdrawal in the amount of \$100,000. The district intends to utilize these funds for the repair of the elevator. The total local cost of this project in 2026-27 is anticipated to be a maximum of \$100,000, which represents expenditures for construction elements or projects that are deemed to be in addition to the facilities efficiency standards determined by the Commissioner as necessary to achieve the core curriculum content standards.

Capital Reserve Account Withdrawal: Walnut Street Elementary

RESOLVED that included in 2026-27 budget line 620, Budgeted Withdrawal from Capital Reserve – Excess Costs & Other Capital Projects, is a capital reserve withdrawal in the amount of \$150,000. The district intends to utilize these funds for the replacement of the gym floor. The total local cost of this project in 2026-27 is anticipated to be a maximum of \$150,000, which represents expenditures for construction elements or projects that are deemed to be in addition to the facilities efficiency standards determined by the Commissioner as necessary to achieve the core curriculum content standards.

Capital Reserve Account Withdrawal: Washington Street Elementary

RESOLVED that included in 2026-27 budget line 620, Budgeted Withdrawal from Capital Reserve – Excess Costs & Other Capital Projects, is a capital reserve withdrawal in the amount of \$35,000. The district intends to utilize these funds for the repair and re-sanding of the gym floor. The total local cost of this project in 2026-27 is anticipated to be a maximum of \$35,000, which represents

expenditures for construction elements or projects that are deemed to be in addition to the facilities efficiency standards determined by the Commissioner as necessary to achieve the core curriculum content standards.

The complete budget will be on file and open to examination at the Administration Offices building, 1144 Hooper Avenue, Toms River, NJ 08753, Ocean County New Jersey between the hours of 8 am and 4 pm Monday through Friday, excluding holidays.