

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	115.0	123.0	129.0
On Roll Special Ed Full-Time	6.0	5.0	5.0
On Roll Subtotal	121.0	128.0	134.0
In Private School Placements	1.0	1.0	1.0
Sent to Other Districts Regular	26.5	27.0	29.0
Sent to Other Districts Special Ed	3.0	1.0	2.0
Received	83.0	84.0	85.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,194,198	3,258,082	3,367,582
	Total Tuition	10-1300	347,456	357,500	350,000
	Unrestricted Miscellaneous Revenues	10-1XXX	202,057	16,565	16,717
	Interest Earned on Maintenance Reserve	10-1XXX	0	68	51
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1,500	1,000
	Total Revenues from Local Sources		3,743,711	3,633,715	3,735,350
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	8,849	8,849	8,849
	Extraordinary Aid	10-3131	28,895	10,000	10,000
	Categorical Special Education Aid	10-3132	61,597	61,445	60,163
	Categorical Security Aid	10-3177	4,291	4,291	4,291
	Total Revenues from State Sources		103,632	84,585	83,303
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	14,548	18,895
	Withdrawal from Capital Reserve for Local Share	10-307	0	150,000	133,000
	Withdrawal from Maintenance Reserve	10-310	0	50,000	0
	Adjustment for Prior Year Encumbrances		0	55,707	0
	Actual Revenues (Over)/Under Expenditures		-115,262	0	0
General Fund Revenues	Total Operating Budget		3,732,081	3,988,555	3,970,548
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	0	5,000
	Other Revenue from Local Sources	20-1XXX	10,000	0	0
	Total Revenues from Local Sources	20-1XXX	10,000	0	5,000
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	30,563	30,733	0
	Title II	20-4451-4455	3,647	2,959	2,515
	Title IV	20-4471-4474	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	24,519	29,896	25,412
	CARES Act Education Stabilization Fund	20-4530	0	25,917	0
	Coronavirus Relief Fund (CRF)	20-4532	0	1,816	0
	CRRSA Act-ESSER II	20-4534		40,000	60,739
	CRRSA Act-Learning Acceleration Grant	20-4535		0	25,000
	CRRSA Act-Mental Health Grant	20-4536		0	45,000

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Total Revenues from Federal Sources		68,729	141,321	167,166
Special Revenue Fund Revenues	Total Grants and Entitlements		78,729	141,321	172,166
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	2,339	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	223,603	216,899	222,773
	Total Revenues from Local Sources		223,603	216,899	222,773
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	43,266	43,420	43,557
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	7,500	2,339
	Total Local Repayment of Debt		269,208	267,819	268,669
	Actual Revenues (Over)/Under Expenditures		-2,339	0	0
Debt Service Fund Revenues	Total Repayment of Debt		266,869	267,819	268,669
All Fund Revenues	Total Revenues/Sources		4,077,679	4,397,695	4,411,383
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,077,679	4,397,695	4,411,383

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,052,345	1,034,590	1,166,603
	Special Education-Instruction	11-2XX-100-XXX	73,618	82,697	90,744
	Basic Skills/Remedial-Instruction	11-230-100-XXX	66,993	78,107	82,359
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	29,416	33,000	35,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	28,254	35,800	43,800
	Before/After School Programs	11-421-XXX-XXX	8,560	10,000	10,000
	Community Services Programs/Operations	11-800-330-XXX	163	500	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	794,504	694,513	507,307
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	26,045	27,213	28,958
	Undistributed Expenditures-Health Services	11-000-213-XXX	46,653	50,169	51,899
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	14,671	16,810	17,500
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	16,995	17,505	18,630
	Undistributed Expenditures-Guidance	11-000-218-XXX	49,279	49,214	43,950
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	20,340	41,697	37,512
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	50,940	49,430	53,672
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	67,116	66,000	64,500
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	33,801	46,718	49,637
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	85,324	73,179	73,897
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	53,477	50,272	54,410
	Undistributed Expenditures-Central Services	11-000-251-XXX	79,694	83,255	85,750
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	7,852	8,000	8,500
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	395,321	422,120	437,151
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	90,778	98,115	125,011
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	437,510	472,710	496,000
	Total Undistributed Expenditures			2,270,300	2,266,920
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	68	51
General Fund Current Expenses	Total General Current Expense		3,529,649	3,541,682	3,582,841

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	36,337	41,416	35,500
	Facilities Acquisition and Construction Services	12-000-400-XXX	166,095	403,957	351,207
	Interest Deposit to Capital Reserve	10-604	0	1,500	1,000
	Total Capital Outlay		202,432	446,873	387,707
General Fund Expenses and Transfers	General Fund Grand Total		3,732,081	3,988,555	3,970,548
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	10,000	0	0
	Student Activity Fund	20-475-XXX-XXX	0	0	5,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	30,563	30,733	0
	Title II	20-XXX-XXX-XXX	3,647	2,959	2,515
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	24,519	29,896	25,412
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	25,917	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	1,816	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx		40,000	60,739
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx		0	25,000
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx		0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	68,729	141,321	167,166
Special Revenue Fund Expenses	Total Special Revenue Funds		78,729	141,321	172,166
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	266,869	267,819	268,669
	Total Debt Service Funds		266,869	267,819	268,669
All Fund Expenses	Total Expenditures/Appropriations		4,077,679	4,397,695	4,411,383
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,077,679	4,397,695	4,411,383

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	257,782	347,158	248,658	116,658
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	184,367	259,367	234,435	234,486
	Legal Reserve	0	0	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	59,133	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	274,478	283,443	268,895	250,000
	Repayment of Debt	7,500	9,839	2,339	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$21,776	\$22,089	\$23,160	\$21,457	\$22,017
Total Classroom Instruction	\$12,696	\$12,515	\$12,882	\$11,852	\$12,549
Classroom-Salaries and Benefits	\$12,076	\$11,892	\$12,044	\$11,079	\$11,763
Classroom-General Supplies and Textbooks	\$366	\$385	\$610	\$564	\$587
Classroom-Purchased Services	\$254	\$238	\$228	\$209	\$199
Total Support Services	\$2,762	\$3,191	\$3,624	\$3,362	\$3,210
Support Services-Salaries and Benefits	\$1,969	\$2,246	\$2,510	\$2,330	\$2,263
Total Administrative Costs	\$1,829	\$2,030	\$1,984	\$1,813	\$1,812
Administration Salaries and Benefits	\$736	\$778	\$769	\$706	\$725
Total Operations and Maintenance of Plant	\$3,716	\$3,674	\$3,851	\$3,666	\$3,617
Operations and Maintenance-Salaries and Benefits	\$1,669	\$1,772	\$1,803	\$1,674	\$1,686
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$683	\$585	\$718	\$665	\$717
Total Equipment Costs	\$413	\$304	\$349	\$324	\$265
Legal Costs	\$48	\$165	\$51	\$47	\$45
Employee Benefits as a percentage of salaries*	26.38%	26.18%	26.21%	28.16%	26.67%

*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 2020-21 revised appropriations and the 2021-22 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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
140	Private pay tuition	350,000	Parent paid
300	Banks, public, parents	16,565	Interest, fees, aftercare

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Shared School Business Administrator with Lavallette BOE	0
Insurance Coverages and Benefits	Participation with MOCSIFF and NJ Schools insurance	0
Municipal/Public Works	Joint operation of building with Bay Head Borough and Ocean County Library Commission, grounds maintenance shared service with Bay Head Borough	0
Professional Staff Development	Joint trainings with Lavallette BOE and Point Pleasant Beach BOE	0
Purchasing	Cooperative purchasing through ESC of NJ as well as with Lavallette BOE, Point Beach BOE and Point Borough BOE	0
Special Education Services	Shared services agreement with Point Pleasant Beach BOE	0
	Local send/receive agreements with Point Pleasant Beach BOE and Point Pleasant Borough BOE	0
Staffing - Other	Shared music teacher with Lavallette BOE	0
Superintendent and Assistant Sup.	Shared Superintendent with Lavallette Board of Ed.	0
Technology Services	Technology shared services with Point Pleasant Borough BOE	0
Transportation Services, including Fuel	Jointures with Point Pleasant Beach, use of MOESC and class trips transportation provided by Point Pleasant Borough BOE and Central Regional BOE	0

Estimated Tax Rates

Municipality	Category	Amount
Bay Head Borough	(A) General Fund School Levy	3,367,582
	(D) Total School Levy	3,590,355
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	1,618,686,600
	(H) Estimated Equalized Valuation (as of 03/15/21)	1,704,669,171
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.2080
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.2218
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.1976
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.2106

Employee Contract List for District

Name	Category	Measure
Frank Camardo	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	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	10
	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$10,000
	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	\$6,923
	Contractual Post-Employment Benefit Description of Payout of Sick days	n/a
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Limited to actual days
	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
Frank Camardo	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$300
	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	FSA account
	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
Mark Bish	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	B & G
	Base Annual Salary Amount	\$79,953
	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	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	10
	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	0
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
Mark Bish	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	\$2,923
	Contractual Post-Employment Benefit Description of Payout of Sick days	n/a
	Contractual Post-Employment Benefit Description of Payout of Vacation days	limit to actual days
	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
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$300
	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	FSA
	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	