

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	123.0	128.0	129.0
On Roll Special Ed Full-Time	5.0	4.0	4.0
On Roll Subtotal	128.0	132.0	133.0
In Private School Placements	1.0	2.0	2.0
Sent to Contracted Preschool	0.0	0.0	1.0
Sent to Other Districts Regular	27.0	24.0	29.0
Sent to Other Districts Special Ed	1.0	1.0	0.0
Received	84.0	88.0	86.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,258,082	3,367,582	3,532,842
	Total Tuition	10-1300	379,552	350,000	350,000
	Unrestricted Miscellaneous Revenues	10-1XXX	19,311	16,717	19,281
	Interest Earned on Maintenance Reserve	10-1XXX	0	51	50
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1,000	1,000
	Other Restricted Miscellaneous Revenues	10-1XXX	20	0	0
	Total Revenues from Local Sources		3,656,965	3,735,350	3,903,173
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	8,849	8,849	8,849
	Extraordinary Aid	10-3131	42,030	10,000	10,000
	Categorical Special Education Aid	10-3132	61,445	60,163	62,984
	Categorical Security Aid	10-3177	4,291	4,291	4,578
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	0	20,000	0
	Total Revenues from State Sources		116,615	103,303	86,411
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	18,895	32,030
	Withdrawal from Capital Reserve for Local Share	10-307	150,000	133,000	0
	Withdrawal from Maintenance Reserve	10-310	50,000	15,000	0
	Other Financing Sources	10-5XXX	7,500	0	0
	Adjustment for Prior Year Encumbrances		0	217,849	0
	Actual Revenues (Over)/Under Expenditures		-179,644	0	0
General Fund Revenues	Total Operating Budget		3,801,436	4,223,397	4,021,614
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	1,046	0	0
	Scholarship Fund Revenue	20-1770	15,025	0	0
	Total Revenues from Local Sources	20-1XXX	16,071	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	30,733	0	0
	Title II	20-4451-4455	2,959	1,658	1,409
	Title IV	20-4471-4474	10,000	10,000	8,500
	Arp-Idea Preschool	20-4409	0	462	0
	Arp-Idea Basic	20-4419	0	5,413	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	29,896	30,871	26,240

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	50,000	0
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	0
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	0
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	45,000	31,034
	Arp-ESSER	20-4540	0	226,405	32,003
	CARES Act Education Stabilization Fund	20-4530	27,733	0	0
	CRRSA Act-ESSER II	20-4534	0	100,739	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	25,000	0
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
	Total Revenues from Federal Sources		101,321	620,548	99,186
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		35	0	0
	Actual Revenues (Over)/Under Expenditures-Scholarship Fund		-14,025	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		103,402	620,548	99,186
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	216,899	222,773	229,657
	Total Revenues from Local Sources		216,899	222,773	229,657
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	43,420	43,557	44,437
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	2,339	0
	Total Local Repayment of Debt		260,319	268,669	274,094
	Actual Revenues (Over)/Under Expenditures		7,500	0	0
Debt Service Fund Revenues	Total Repayment of Debt		267,819	268,669	274,094
All Fund Revenues	Total Revenues/Sources		4,172,657	5,112,614	4,394,894
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,172,657	5,112,614	4,394,894

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,056,389	1,178,098	1,194,746
	Special Education-Instruction	11-2XX-100-XXX	84,359	65,692	62,716
	Basic Skills/Remedial-Instruction	11-230-100-XXX	80,648	68,676	57,325
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	34,309	35,000	35,010
	School-Sponsored Athletics-Instruction	11-402-100-XXX	29,774	41,800	36,800
	Before/After School Programs	11-421-XXX-XXX	10,000	10,000	10,000
	Community Services Programs/Operations	11-800-330-XXX	166	0	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	629,408	571,459	700,054
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	27,213	27,458	28,918
	Undistributed Expenditures-Health Services	11-000-213-XXX	46,180	55,656	53,520
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	18,485	17,500	18,000
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	17,505	44,528	45,666
	Undistributed Expenditures-Guidance	11-000-218-XXX	47,399	3,150	34,305
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	29,145	37,512	36,133
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	46,831	53,672	52,825
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	58,899	64,500	68,085
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	41,000	39,637	37,782
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	85,681	92,687	100,083
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	51,749	59,610	55,400
	Undistributed Expenditures-Central Services	11-000-251-XXX	83,856	95,117	93,000
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	8,000	8,500	8,650
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	431,382	503,936	435,106
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	58,534	94,786	92,503
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	487,993	452,200	467,730
	Total Undistributed Expenditures		2,169,260	2,221,908	2,327,760
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	51	50
General Fund Current Expenses	Total General Current Expense		3,464,905	3,621,225	3,724,407

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	36,833	57,615	95,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	189,177	543,557	201,207
	Increase In Capital Reserve	10-604	110,521	0	0
	Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
	Total Capital Outlay		336,531	602,172	297,207
General Fund Expenses and Transfers	General Fund Grand Total		3,801,436	4,223,397	4,021,614
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	1,081	0	0
	Scholarship Fund	20-476-XXX-XXX	1,000	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	30,733	0	0
	Title II	20-XXX-XXX-XXX	2,959	1,658	1,409
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	29,896	30,871	26,240
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	5,413	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	462	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	27,733	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	100,739	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	25,000	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	226,405	32,003
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	50,000	0
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	0
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	0
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	31,034
	Total Federal Projects	20-XXX-XXX-XXX	101,321	620,548	99,186
Special Revenue Fund Expenses	Total Special Revenue Funds		103,402	620,548	99,186

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	267,819	268,669	274,094
	Total Debt Service Funds		267,819	268,669	274,094
All Fund Expenses	Total Expenditures/Appropriations		4,172,657	5,112,614	4,394,894
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,172,657	5,112,614	4,394,894

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	283,443	300,925	282,030	250,000
	Repayment of Debt	9,839	2,339	0	0
Restricted for General Operating Budget	Capital Reserve	347,158	307,679	175,679	176,679
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	259,367	209,367	194,418	194,468
	Legal Reserve	0	0	0	0
	Unemployment Fund	32,567	32,587	32,587	32,587
	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	1,053	1,018	1,018	1,018
	Scholarship Fund	69,669	83,694	83,694	83,694
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$22,089	\$21,742	\$22,017	\$22,385	\$22,044
Total Classroom Instruction	\$12,515	\$12,153	\$12,549	\$12,299	\$12,282
Classroom-Salaries and Benefits	\$11,892	\$11,341	\$11,763	\$11,494	\$11,489
Classroom-General Supplies and Textbooks	\$385	\$535	\$587	\$602	\$561
Classroom-Purchased Services	\$238	\$277	\$199	\$203	\$232
Total Support Services	\$3,191	\$3,130	\$3,210	\$3,030	\$3,314
Support Services-Salaries and Benefits	\$2,246	\$2,372	\$2,263	\$2,153	\$2,439
Total Administrative Costs	\$2,030	\$1,948	\$1,812	\$2,146	\$2,145
Administration Salaries and Benefits	\$778	\$724	\$725	\$1,051	\$1,048
Total Operations and Maintenance of Plant	\$3,674	\$3,776	\$3,617	\$4,145	\$3,613
Operations and Maintenance-Salaries and Benefits	\$1,772	\$1,795	\$1,686	\$1,651	\$1,692
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$585	\$637	\$717	\$704	\$654
Total Equipment Costs	\$304	\$288	\$265	\$436	\$714
Legal Costs	\$165	\$135	\$45	\$144	\$150
Employee Benefits as a percentage of salaries*	26.18%	28.40%	26.67%	24.75%	25.32%

*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 2021-22 revised appropriations and the 2022-23 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)
Business Services	Shared Accountant with Point Pleasant Borough BOE	0
Insurance Coverages and Benefits	Participation in MOCSSIF and NJSIG	0
Municipal/Public Works	Joint operation of Library building and school grounds maintenance with Bay Head Borough	0
Professional Staff Development	Joint trainings Ocean County School Districts	0
Purchasing	Cooperative purchasing with NJESC, NJ and regional purchasing cooperatives	0
Special Education Services	Shared Child Study Team 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 Point Pleasant Borough BOE	0
Technology Services	Shared Technology Services with Point Pleasant Borough BOE	0
Transportation Services, including Fuel	Jointures with MOESC, Point Pleasant Beach BOE	0

Estimated Tax Rates

Municipality	Category	Amount
Bay Head Borough	(A) General Fund School Levy	3,532,842
	(D) Total School Levy	3,762,499
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	1,625,624,100
	(H) Estimated Equalized Valuation (as of 10/01/21)	1,809,264,441
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.2173
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.2314
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.1953
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.2080

Employee Contract List for District

Name	Category	Measure
Frank Camardo	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$123,600
	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	07/01/21
	End Date of Contract	06/30/22
	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	\$7,957
	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
Laurie Considine	Job Title	Board Secretary
	Job Title II	.
	Base Annual Salary Amount	\$75,478
	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	07/01/21
	End Date of Contract	06/30/22
	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
Laurie Considine	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	\$4,859
	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
	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