

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	128.0	116.0	111.0
On Roll Special Ed Full-Time	4.0	7.0	8.0
On Roll Subtotal	132.0	123.0	119.0
In Private School Placements	2.0	2.0	1.0
Sent to Other Districts Regular	24.0	26.0	23.0
Sent to Other Districts Special Ed	1.0	1.0	1.0
Received	88.0	86.0	80.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,367,582	3,532,842	3,642,799
	Total Tuition	10-1300	435,296	350,000	345,000
	Unrestricted Miscellaneous Revenues	10-1XXX	12,406	19,281	28,924
	Interest Earned on Maintenance Reserve	10-1XXX	51	50	50
	Interest Earned on Capital Reserve Funds	10-1XXX	1,000	1,000	1,000
	Other Restricted Miscellaneous Revenues	10-1XXX	67	0	0
	Total Revenues from Local Sources			3,816,402	3,903,173
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	8,849	8,849	9,449
	Extraordinary Aid	10-3131	74,659	10,000	10,000
	Categorical Special Education Aid	10-3132	60,163	62,984	66,675
	Categorical Security Aid	10-3177	4,291	4,578	5,569
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	8,908	11,092	0
	Total Revenues from State Sources			156,870	97,503
General Fund Revenues from Federal Sources	Other Federal Grant Revenue-Passed Through State	10-42XX	9,951	0	0
	Total Revenues from Federal Sources		9,951	0	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	32,030	64,659
	Withdrawal from Capital Reserve for Local Share	10-307	0	37,592	0
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	133,000	0	0
	Withdrawal from Maintenance Reserve	10-310	40,000	35,000	0
	Adjustment for Prior Year Encumbrances		0	88,883	0
	Actual Revenues (Over)/Under Expenditures			74,293	0
General Fund Revenues	Total Operating Budget		4,230,516	4,194,181	4,174,125
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	5,317	0	0
	Scholarship Fund Revenue	20-1770	2,400	0	0
	Other Revenue from Local Sources	20-1XXX	8,443	3,957	0
	Total Revenues from Local Sources	20-1XXX	16,160	3,957	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	2,817	3,058	0
	Total Revenues from State Sources		2,817	3,058	0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	1,658	2,729	2,320
	Title IV	20-4471-4474	9,533	467	0
	Arp-Idea Preschool	20-4409	462	0	0
	Arp-Idea Basic	20-4419	5,413	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	30,871	31,791	26,998
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	19,514	30,487	0
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	3,828	36,172	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	0
	Arp-ESSER	20-4540	39,008	187,397	0
	CRRSA Act-ESSER II	20-4534	80,069	20,670	0
	CRRSA Act-Learning Acceleration Grant	20-4535	24,919	80	0
	CRRSA Act-Mental Health Grant	20-4536	40,500	4,500	0
	Additional or Compensatory Special Education and Related Services (Acasers)	20-4537	0	165,378	0
		Total Revenues from Federal Sources		255,775	564,671
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		309	0	0
	Actual Revenues (Over)/Under Expenditures-Scholarship Fund		4,817	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		279,878	571,686	29,318
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	222,773	229,657	229,511
	Total Revenues from Local Sources		222,773	229,657	229,511
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	43,557	44,437	44,408
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		266,330	274,094	273,919
	Actual Revenues (Over)/Under Expenditures		2,339	0	0
Debt Service Fund Revenues	Total Repayment of Debt		268,669	274,094	273,919
All Fund Revenues	Total Revenues/Sources		4,779,063	5,039,961	4,477,362
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,779,063	5,039,961	4,477,362

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,160,684	1,171,629	1,237,705
	Special Education-Instruction	11-2XX-100-XXX	61,683	96,743	109,099
	Basic Skills/Remedial-Instruction	11-230-100-XXX	57,022	78,295	162,652
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	30,317	35,010	35,010
	School-Sponsored Athletics-Instruction	11-402-100-XXX	23,353	36,800	38,000
	Before/After School Programs	11-421-XXX-XXX	12,274	10,000	10,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	580,561	642,005	509,050
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	35,004	28,999	29,915
	Undistributed Expenditures-Health Services	11-000-213-XXX	54,504	53,931	57,684
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	32,122	18,720	35,000
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	44,336	45,722	47,230
	Undistributed Expenditures-Guidance	11-000-218-XXX	2,360	34,305	69,249
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	24,658	30,169	36,866
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	48,889	52,973	54,638
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	62,108	68,085	77,210
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	34,334	37,866	39,001
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	99,702	118,278	94,067
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	51,643	55,554	57,314
	Undistributed Expenditures-Central Services	11-000-251-XXX	95,061	93,838	98,852
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	8,492	8,832	8,500
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	511,573	541,075	450,209
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	89,010	74,772	75,193
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	436,303	463,230	540,900
	Total Undistributed Expenditures			2,210,660	2,368,354
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	51	50	50
General Fund Current Expenses	Total General Current Expense		3,556,044	3,796,881	3,873,394

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	44,000	115,697	78,524
	Facilities Acquisition and Construction Services	12-000-400-XXX	496,860	243,011	221,207
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	37,592	0
	Increase In Capital Reserve	10-604	132,612	0	0
	Interest Deposit to Capital Reserve	10-604	1,000	1,000	1,000
	Total Capital Outlay		674,472	397,300	300,731
General Fund Expenses and Transfers	General Fund Grand Total		4,230,516	4,194,181	4,174,125
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	8,443	3,957	0
	Student Activity Fund	20-475-XXX-XXX	5,626	0	0
	Scholarship Fund	20-476-XXX-XXX	7,217	0	0
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	2,817	3,058	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	2,817	3,058	0
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	1,658	2,729	2,320
	Title IV	20-XXX-XXX-XXX	9,533	467	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	30,871	31,791	26,998
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	5,413	0	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	462	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	80,069	20,670	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	24,919	80	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	40,500	4,500	0
	Additional or Compensatory Special Education and Related Services (Acsers) Program	20-486-XXX-XXX	0	165,378	0
	Arp ESSER Grant Program	20-487-xxx-xxx	39,008	187,397	0
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	19,514	30,487	0
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	3,828	36,172	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	0
	Total Federal Projects	20-XXX-XXX-XXX	255,775	564,671	29,318

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Expenses	Total Special Revenue Funds		279,878	571,686	29,318
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	268,669	274,094	273,919
	Total Debt Service Funds		268,669	274,094	273,919
All Fund Expenses	Total Expenditures/Appropriations		4,779,063	5,039,961	4,477,362
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,779,063	5,039,961	4,477,362

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	292,083	346,689	314,659	250,000
	Repayment of Debt	2,339	0	0	0
Restricted for General Operating Budget	Capital Reserve	307,679	308,291	271,699	272,699
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	209,367	169,418	134,468	134,518
	Legal Reserve	0	0	0	0
	Unemployment Fund	32,587	32,654	32,654	32,654
	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	1,018	709	709	709
	Scholarship Fund	83,694	78,877	78,877	78,877
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$21,742	\$21,877	\$22,044	\$25,041	\$27,640
Total Classroom Instruction	\$12,153	\$12,020	\$12,282	\$13,487	\$15,824
Classroom-Salaries and Benefits	\$11,341	\$11,330	\$11,489	\$12,217	\$14,570
Classroom-General Supplies and Textbooks	\$535	\$469	\$561	\$680	\$855
Classroom-Purchased Services	\$277	\$221	\$232	\$590	\$399
Total Support Services	\$3,130	\$2,987	\$3,314	\$3,540	\$4,419
Support Services-Salaries and Benefits	\$2,372	\$2,150	\$2,439	\$2,614	\$3,167
Total Administrative Costs	\$1,948	\$2,123	\$2,145	\$2,478	\$2,441
Administration Salaries and Benefits	\$724	\$969	\$1,048	\$1,144	\$1,272
Total Operations and Maintenance of Plant	\$3,776	\$4,216	\$3,613	\$4,792	\$4,167
Operations and Maintenance-Salaries and Benefits	\$1,795	\$1,720	\$1,692	\$1,952	\$1,828
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$637	\$497	\$654	\$707	\$747
Total Equipment Costs	\$288	\$333	\$714	\$941	\$660
Legal Costs	\$135	\$226	\$150	\$124	\$76
Employee Benefits as a percentage of salaries*	28.40%	24.51%	25.32%	25.18%	26.53%

*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 2022-23 revised appropriations and the 2023-24 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, NJSIG and SEHBP	0
Municipal/Public Works	Joint operation of library building and school grounds maintenance with Bay Head Borough	0
Professional Staff Development	Joint trainings with Ocean County School Districts	0
Purchasing	Cooperative purchasing with MOESC, ESCNJ, Hunterdon County, Union County, and other NJ and regional purchasing cooperatives	0
Special Education Services	Shared Child Study Team with Point Pleasant Beach 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	Jointure agreements with MOESC, Point Pleasant Beach BOE	0

Estimated Tax Rates

Municipality	Category	Amount
Bay Head Borough	(A) General Fund School Levy	3,642,799
	(D) Total School Levy	3,872,310
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	1,642,367,500
	(H) Estimated Equalized Valuation (as of 10/01/22)	2,183,708,948
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.2218
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.2358
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.1668
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.1773

Employee Contract List for District

Name	Category	Measure
Frank Camardo	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$127,679
	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	07/01/22
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	15
	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	\$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	\$7,980
	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	None Reported
	Base Annual Salary Amount	\$77,969
	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	07/01/22
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	240
	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	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	\$6,500
	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	