

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	116.0	114.0	117.0
On Roll Special Ed Full-Time	7.0	6.0	7.0
On Roll Subtotal	123.0	120.0	124.0
In Private School Placements	2.0	1.0	0.0
Sent to Other Districts Regular	26.0	21.0	15.0
Sent to Other Districts Special Ed	1.0	1.0	2.0
Received	86.0	84.0	80.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,532,842	3,642,799	3,715,655
	Total Tuition	10-1300	421,912	345,000	350,625
	Unrestricted Miscellaneous Revenues	10-1XXX	77,725	28,924	39,375
	Interest Earned on Maintenance Reserve	10-1XXX	0	50	50
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1,000	1,000
	Other Restricted Miscellaneous Revenues	10-1XXX	1,193	0	0
	Total Revenues from Local Sources			4,033,672	4,017,773
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	8,849	9,449	9,449
	Extraordinary Aid	10-3131	41,798	10,000	10,000
	Categorical Special Education Aid	10-3132	62,984	66,675	57,670
	Categorical Security Aid	10-3177	4,578	5,569	5,569
	Other State Aids	10-3XXX	11,092	0	4,052
	Total Revenues from State Sources			129,301	91,693
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	64,659	31,798
	Other Financing Sources	10-5XXX	126,254	0	0
	Adjustment for Prior Year Encumbrances		0	77,235	0
	Actual Revenues (Over)/Under Expenditures		-219,684	0	0
General Fund Revenues	Total Operating Budget		4,069,543	4,251,360	4,225,243
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	5,825	0	0
	Scholarship Fund Revenue	20-1770	7,373	0	0
	Other Revenue from Local Sources	20-1XXX	2,659	25,798	0
	Total Revenues from Local Sources	20-1XXX	15,857	25,798	0
Special Revenue Fund Revenues from State Sources	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	0	5,895	0
	Other Restricted Entitlements	20-32XX	6,639	65,000	0
	Total Revenues from State Sources		6,639	70,895	0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	2,729	1,821	1,548
	Title IV	20-4471-4474	467	0	0
	IDEA Part B (Handicapped)	20-4420-4429	31,791	32,741	27,830
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	24,101	6,385	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	5,500	30,672	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 Grant	20-4544	40,522	5,965	0
	ARP-ESSER	20-4540	185,850	7,476	0
	CRRSA Act-ESSER II	20-4534	20,670	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	81	0	0
	CRRSA Act-Mental Health Grant	20-4536	4,500	0	0
	Additional or Compensatory Special Education and Related Services (ACSERS)	20-4537	164,248	0	0
	Total Revenues from Federal Sources			480,459	125,060
Special Revenue Fund Revenues	Total Grants and Entitlements		497,222	221,753	29,378
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	229,657	229,511	233,042
	Total Revenues from Local Sources		229,657	229,511	233,042
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	44,437	44,408	45,093
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		274,094	273,919	278,135
Debt Service Fund Revenues	Total Repayment of Debt		274,094	273,919	278,135
All Fund Revenues	Total Revenues/Sources		4,840,859	4,747,032	4,532,756
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,840,859	4,747,032	4,532,756

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,166,900	1,250,079	1,321,918
	Special Education-Instruction	11-2XX-100-XXX	85,960	96,774	117,863
	Basic Skills/Remedial-Instruction	11-230-100-XXX	86,025	162,652	166,160
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	29,872	35,010	36,500
	School-Sponsored Athletics-Instruction	11-402-100-XXX	32,091	38,000	38,000
	Before/After School Programs	11-421-XXX-XXX	11,587	10,000	15,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	566,851	492,050	366,364
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	28,998	29,915	30,902
	Undistributed Expenditures-Health Services	11-000-213-XXX	55,682	57,684	60,373
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	33,865	41,331	46,052
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	45,721	47,230	20,437
	Undistributed Expenditures-Guidance	11-000-218-XXX	35,836	69,249	71,485
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	29,725	30,535	40,473
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	51,826	54,638	58,858
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	75,754	73,845	78,100
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	29,996	39,001	43,517
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	101,704	102,746	104,931
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	51,972	57,314	56,903
	Undistributed Expenditures-Central Services	11-000-251-XXX	96,056	88,952	94,632
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	8,832	9,186	9,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	533,698	522,883	555,838
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	49,274	84,231	67,480
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	447,211	530,073	554,700
Total Undistributed Expenditures			2,243,001	2,330,863	2,260,045
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	50	50
General Fund Current Expenses	Total General Current Expense		3,655,436	3,923,428	3,955,536

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	108,602	85,599	152,500
	Facilities Acquisition and Construction Services	12-000-400-XXX	258,705	241,333	116,207
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	46,800	0	0
	Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
	Total Capital Outlay		414,107	327,932	269,707
General Fund Expenses and Transfers	General Fund Grand Total		4,069,543	4,251,360	4,225,243
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,659	25,798	0
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	0	5,895	0
	Other	20-XXX-XXX-XXX	6,639	65,000	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	6,639	70,895	0
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	2,729	1,821	1,548
	Title IV	20-XXX-XXX-XXX	467	0	0
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	31,791	32,741	27,830
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	20,670	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	81	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	4,500	0	0
	Additional or Compensatory Special Education and Related Services (ACSERS) Program	20-486-XXX-XXX	164,248	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	185,850	7,476	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	24,101	6,385	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	5,500	30,672	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	40,522	5,965	0
	Total Federal Projects	20-XXX-XXX-XXX	480,459	125,060	29,378
Special Revenue Fund Expenses	Total Special Revenue Funds		497,222	221,753	29,378

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	274,094	273,919	278,135
	Total Debt Service Funds		274,094	273,919	278,135
All Fund Expenses	Total Expenditures/Appropriations		4,840,859	4,747,032	4,532,756
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,840,859	4,747,032	4,532,756

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	346,689	346,457	281,798	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	308,291	514,080	515,080	516,080
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	169,418	194,000	194,050	194,100
	Legal Reserve	0	0	0	0
	Unemployment Fund	32,654	33,847	33,847	33,847
	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	709	1,119	1,119	1,119
	Scholarship Fund	78,850	84,173	84,173	84,173
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$21,877	\$24,912	\$27,640	\$27,892	\$28,400
Total Classroom Instruction	\$12,020	\$13,433	\$15,824	\$15,573	\$16,062
Classroom-Salaries and Benefits	\$11,330	\$12,311	\$14,570	\$14,331	\$14,556
Classroom-General Supplies and Textbooks	\$469	\$589	\$855	\$852	\$1,015
Classroom-Purchased Services	\$221	\$533	\$399	\$390	\$491
Total Support Services	\$2,987	\$3,747	\$4,419	\$4,328	\$4,213
Support Services-Salaries and Benefits	\$2,150	\$2,979	\$3,167	\$3,114	\$2,837
Total Administrative Costs	\$2,123	\$2,333	\$2,441	\$2,443	\$2,443
Administration Salaries and Benefits	\$969	\$1,115	\$1,272	\$1,435	\$1,471
Total Operations and Maintenance of Plant	\$4,216	\$4,752	\$4,167	\$4,772	\$4,927
Operations and Maintenance-Salaries and Benefits	\$1,720	\$1,967	\$1,828	\$2,043	\$2,165
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$497	\$611	\$747	\$736	\$729
Total Equipment Costs	\$333	\$890	\$660	\$713	\$1,230
Legal Costs	\$226	\$182	\$76	\$125	\$81
Employee Benefits as a percentage of salaries*	24.51%	23.76%	26.53%	25.49%	25.85%

*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 2023-24 revised appropriations and the 2024-25 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	350,625	Tuition for non resident students
300	interest income	39,375	interest income

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Municipal/Public Works	School Resource Officer and 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 services 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	3,715,655
	(D) Total School Levy	3,948,697
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	1,659,556,000
	(H) Estimated Equalized Valuation (as of 10/01/23)	2,457,873,223
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.2239
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.2379
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.1512
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.1607

Employee Contract List for District

Name	Category	Measure
Frank Camardo	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$131,892
	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	07/01/23
	End Date of Contract	06/30/24
	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	\$8,243
	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	\$80,542
	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	07/01/23
	End Date of Contract	06/30/24
	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	\$6,712
	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	