

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	114.0	120.0	121.0
On Roll Special Ed Full-Time	6.0	5.0	5.0
On Roll Subtotal	120.0	125.0	126.0
In Private School Placements	1.0		0.0
Sent to Other Districts Regular	21.0	14.5	15.0
Sent to Other Districts Special Ed	1.0	1.0	1.0
Received	84.0	86.0	86.0

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	3,642,799	3,715,655	3,835,760
	Total Tax Levy	10-121x	3,642,799	3,715,655	3,835,760
	Total Tuition	10-1300	421,233	350,625	392,000
	Unrestricted Miscellaneous Revenues	10-1XXX	79,739	39,375	39,375
	Interest Earned on Maintenance Reserve	10-1XXX	0	50	100
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1,000	1,000
	Other Restricted Miscellaneous Revenues	10-1XXX	1,838	0	0
	Total Revenues from Local Sources		4,145,609	4,106,705	4,268,235
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	9,449	9,449	2,408
	Extraordinary Aid	10-3131	40,339	10,000	10,000
	Categorical Special Education Aid	10-3132	66,675	57,670	58,854
	Categorical Security Aid	10-3177	5,569	5,569	9,246
	Other State Aids	10-3XXX	0	4,052	0
	Total Revenues from State Sources		122,032	86,740	80,508
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	31,798	34,607
	Adjustment for Prior Year Encumbrances		0	208,052	0
	Actual Revenues (Over)/Under Expenditures		-23,992	0	0
General Fund Revenues	Total Operating Budget		4,243,649	4,433,295	4,383,350
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	3,403	0	0
	Scholarship Fund Revenue	20-1770	12,939	0	0
	Other Revenue from Local Sources	20-1XXX	164,035	430	0
	Total Revenues from Local Sources	20-1XXX	180,377	430	0
Special Revenue Fund Revenues from State Sources	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	5,895	0	0
	Total Revenues from State Sources		5,895	0	0
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	1,821	2,299	2,000
	IDEA Part B (Handicapped)	20-4420-4429	32,741	31,363	25,000
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	6,385	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	30,179	493	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	35,315	4,685	0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	5,965	0	0
	ARP-ESSER	20-4540	7,476	0	0
	Other	20-4XXX	7,940	19,905	0
	Total Revenues from Federal Sources		127,822	58,745	27,000
Special Revenue Fund Revenues	Total Grants and Entitlements		305,072	59,175	27,000
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	229,511	233,042	397,156
	Total Revenues from Local Sources		229,511	233,042	397,156
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	44,408	45,093	128,415
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		273,919	278,135	525,571
Debt Service Fund Revenues	Total Repayment of Debt		273,919	278,135	525,571
All Fund Revenues	Total Revenues/Sources		4,822,640	4,770,605	4,935,921
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,822,640	4,770,605	4,935,921

Ocean	Advertised Appropriations					Bay Head Boro
Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,236,354	1,293,279	1,418,765	
	Special Education-Instruction	11-2XX-100-XXX	112,940	118,839	114,240	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	161,419	166,160	170,792	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	35,016	36,500	41,848	
	School-Sponsored Athletics-Instruction	11-402-100-XXX	32,602	38,000	44,708	
	Before/After School Programs	11-421-XXX-XXX	14,440	15,000	16,000	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	505,383	366,364	422,303	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	29,915	30,902	32,338	
	Undistributed Expenditures-Health Services	11-000-213-XXX	55,204	60,373	63,589	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	50,353	46,052	50,000	
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	46,353	20,437	21,275	
	Undistributed Expenditures-Guidance	11-000-218-XXX	64,043	71,485	74,789	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	30,180	40,473	41,482	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	52,138	58,858	61,237	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	61,960	78,100	79,700	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	33,404	43,517	44,874	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	102,196	114,931	109,773	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	55,085	61,903	59,322	
	Undistributed Expenditures-Central Services	11-000-251-XXX	85,100	99,078	89,829	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	9,186	14,554	9,000	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	541,839	573,212	549,639	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	68,212	57,480	72,992	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	497,356	544,700	615,048	
	Total Undistributed Expenditures		2,287,907	2,282,419	2,397,190	
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	50	100
	General Fund Current Expenses	Total General Current Expense		3,880,678	3,950,247	4,203,643

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	81,315	155,654	87,500
	Facilities Acquisition and Construction Services	12-000-400-XXX	56,656	326,394	91,207
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	225,000	0	0
	Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
	Total Capital Outlay		362,971	483,048	179,707
General Fund Expenses and Transfers	General Fund Grand Total		4,243,649	4,433,295	4,383,350
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	164,035	430	0
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	5,895	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	5,895	0	0
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	1,821	2,299	2,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	32,741	31,363	25,000
	Other	20-XXX-XXX-XXX	7,940	19,905	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	7,476	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	6,385	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	30,179	493	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	35,315	4,685	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	5,965	0	0
	Total Federal Projects	20-XXX-XXX-XXX	127,822	58,745	27,000
Special Revenue Fund Expenses	Total Special Revenue Funds		305,072	59,175	27,000
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	273,919	278,135	525,571
	Total Debt Service Funds		273,919	278,135	525,571
All Fund Expenses	Total Expenditures/Appropriations		4,822,640	4,770,605	4,935,921
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,822,640	4,770,605	4,935,921

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	346,457	312,137	248,541	248,541
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	514,080	440,080	491,080	492,080
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	194,000	159,050	159,100	159,200
	Legal Reserve	0	34,607	34,607	0
	Unemployment Fund	33,847	35,685	35,685	35,685
	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	1,119	1,202	1,202	1,202
	Scholarship Fund	84,173	93,112	93,112	93,112
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$24,912	\$27,365	\$28,400	\$28,211	\$29,431
Total Classroom Instruction	\$13,433	\$15,360	\$16,062	\$15,630	\$17,005
Classroom-Salaries and Benefits	\$12,311	\$14,269	\$14,556	\$14,106	\$15,523
Classroom-General Supplies and Textbooks	\$589	\$603	\$1,015	\$1,014	\$999
Classroom-Purchased Services	\$533	\$487	\$491	\$510	\$483
Total Support Services	\$3,747	\$4,081	\$4,213	\$4,176	\$4,366
Support Services-Salaries and Benefits	\$2,979	\$2,999	\$2,837	\$2,811	\$2,968
Total Administrative Costs	\$2,333	\$2,338	\$2,443	\$2,632	\$2,436
Administration Salaries and Benefits	\$1,115	\$1,333	\$1,471	\$1,508	\$1,431
Total Operations and Maintenance of Plant	\$4,752	\$4,873	\$4,927	\$5,024	\$4,747
Operations and Maintenance-Salaries and Benefits	\$1,967	\$2,026	\$2,165	\$2,145	\$1,782
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$611	\$678	\$729	\$722	\$848
Total Equipment Costs	\$890	\$673	\$1,230	\$1,245	\$694
Legal Costs	\$182	\$122	\$81	\$124	\$119
Employee Benefits as a percentage of salaries*	23.76%	23.76%	25.85%	25.70%	27.58%

*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 2024-25 revised appropriations and the 2025-26 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	Parent Paid Tuition	392,000	80 students @ \$4,900
300	Aftercare	10,000	Parent Paid Aftercare
	Interest Income	29,375	Interest Income

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Curriculum Services	Work with Point Pleasant Boro and Beach	0
Insurance Coverages and Benefits	NJSIG	0
Municipal/Public Works	Grass Cutting and Plowing with Borough	0
Professional Staff Development	Work with Point Pleasant Boro and Beach	0
Purchasing	Co-ops including MOESC and ESCNJ	0
Special Education Services	Contracted CST Team with Point Pleasant Boro	0
Staffing - Other	Shared Music Teacher with Lavallette	0
Superintendent and Assistant Sup.	Shared with Point Pleasant Boro	0
Technology Services	Contracted with Point Pleasant Boro	0
Transportation Services, including Fuel	Contracted with Point Pleasant Boro	0

Estimated Tax Rates

Municipality	Category	Amount
Bay Head Borough	(A) General Fund School Levy	3,835,760
	(D) Total School Levy	4,232,916
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	1,672,804,200
	(H) Estimated Equalized Valuation (as of 10/01/24)	2,859,005,640
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.2293
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.2530
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.1342
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.1481

Employee Contract List for District

Name	Category	Measure
Frank Camrdo	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	07/01/24
	End Date of Contract	06/30/25
	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	\$1,350
	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	\$8,760
	Contractual Post-Employment Benefit Description of Payout of Sick days	Only upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Limited to actual days
	Contractual Post-Employment Benefit Description of Payout of Personal days	Roll to sick days
	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 Camrdo	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$400
	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
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	07/01/24
	End Date of Contract	06/30/25
	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	\$7,534
	Contractual Post-Employment Benefit Description of Payout of Sick days	Only Upon Retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Based on actual days
	Contractual Post-Employment Benefit Description of Payout of Personal days	Roll to Sick Days
	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	\$400
	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