

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	120.0	121.0	121.0
On Roll Special Ed Full-Time	5.0	6.0	5.0
On Roll Subtotal	125.0	127.0	126.0
Sent to Other Districts Regular	14.5	7.5	14.0
Sent to Other Districts Special Ed	1.0	4.0	5.0
Received	86.0	91.0	90.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	3,715,655	3,835,760	4,044,185
	Total Tax Levy	10-121x	3,715,655	3,835,760	4,044,185
	Total Tuition	10-1300	461,860	392,000	413,000
	Unrestricted Miscellaneous Revenues	10-1XXX	163,228	39,375	55,120
	Interest Earned on Maintenance Reserve	10-1XXX	0	100	100
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1,000	1,000
	Other Restricted Miscellaneous Revenues	10-1XXX	1,682	0	0
	Total Revenues from Local Sources		4,342,425	4,268,235	4,513,405
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	9,449	2,408	2,888
	Extraordinary Aid	10-3131	0	10,000	10,000
	Categorical Special Education Aid	10-3132	57,670	58,854	65,983
	Categorical Security Aid	10-3177	5,569	9,246	5,867
	Other State Aids	10-3XXX	4,052	0	0
	Total Revenues from State Sources		76,740	80,508	84,738
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	34,607	100,676
	Adjustment for Prior Year Encumbrances		0	214,878	0
	Actual Revenues (Over)/Under Expenditures		-307,018	0	0
General Fund Revenues	Total Operating Budget		4,112,147	4,598,228	4,698,819
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	2,240	0	0
	Scholarship Fund Revenue	20-1770	5,960	0	0
	Other Revenue from Local Sources	20-1XXX	444	8,745	0
	Total Revenues from Local Sources	20-1XXX	8,644	8,745	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	0	460	0
	Total Revenues from State Sources		0	460	0
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	2,299	752	2,000
	IDEA Part B (Handicapped)	20-4420-4429	31,363	31,636	25,200
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	493	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	4,685	0	0
	Other	20-4XXX	22,171	0	0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from Federal Sources	Total Revenues from Federal Sources		61,011	32,388	27,200
Special Revenue Fund Revenues	Total Grants and Entitlements		67,294	41,593	27,200
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	233,042	397,156	409,852
	Total Revenues from Local Sources		233,042	397,156	409,852
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	45,093	128,415	134,136
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		278,135	525,571	543,988
	Actual Revenues (Over)/Under Expenditures		-1	0	0
Debt Service Fund Revenues	Total Repayment of Debt		278,134	525,571	543,988
All Fund Revenues	Total Revenues/Sources		4,457,575	5,165,392	5,270,007
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,457,575	5,165,392	5,270,007

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,255,628	1,421,792	1,443,053
	Special Education-Instruction	11-2XX-100-XXX	118,839	114,240	94,970
	Basic Skills/Remedial-Instruction	11-230-100-XXX	166,160	170,792	156,402
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	36,500	41,848	43,934
	School-Sponsored Athletics-Instruction	11-402-100-XXX	43,085	43,475	46,690
	Before/After School Programs	11-421-XXX-XXX	15,580	16,000	16,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	354,558	422,303	579,150
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	30,902	32,338	32,157
	Undistributed Expenditures-Health Services	11-000-213-XXX	55,027	63,589	66,278
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	26,033	55,830	50,000
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	20,437	21,275	21,807
	Undistributed Expenditures-Guidance	11-000-218-XXX	70,270	74,789	78,124
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	34,346	41,482	42,277
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	54,027	61,237	62,809
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	67,078	79,700	79,700
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	39,002	44,874	45,766
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	107,318	134,773	124,865
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	57,639	59,322	60,888
	Undistributed Expenditures-Central Services	11-000-251-XXX	87,046	88,893	98,127
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	9,554	9,936	10,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	515,420	550,872	576,301
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	59,517	73,067	84,972
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	540,324	615,048	860,811
	Total Undistributed Expenditures		2,128,498	2,429,328	2,874,032
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	100	100
General Fund Current Expenses	Total General Current Expense		3,764,290	4,237,575	4,675,181

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	150,277	62,500	21,431
	Facilities Acquisition and Construction Services	12-000-400-XXX	197,580	297,153	1,207
	Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
	Total Capital Outlay		347,857	360,653	23,638
General Fund Expenses and Transfers	General Fund Grand Total		4,112,147	4,598,228	4,698,819
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	444	8,745	0
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	0	460	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	460	0
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	2,299	752	2,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	31,363	31,636	25,200
	Other	20-XXX-XXX-XXX	22,171	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	493	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	4,685	0	0
	Total Federal Projects	20-XXX-XXX-XXX	61,011	32,388	27,200
Special Revenue Fund Expenses	Total Special Revenue Funds		67,294	41,593	27,200
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	278,134	525,571	543,988
	Total Debt Service Funds		278,134	525,571	543,988
All Fund Expenses	Total Expenditures/Appropriations		4,457,575	5,165,392	5,270,007
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,457,575	5,165,392	5,270,007

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	312,137	250,000	250,000	250,000
	Repayment of Debt	0	1	0	0
Restricted for General Operating Budget	Capital Reserve	440,080	700,000	701,000	702,000
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	159,050	159,100	159,200	159,300
	Legal Reserve	34,607	135,283	100,676	0
	Unemployment Fund	35,685	37,368	37,368	37,368
	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	1,202	663	663	663
	Scholarship Fund	95,112	98,012	98,012	98,012
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$27,365	\$26,968	\$29,431	\$29,465	\$31,833
Total Classroom Instruction	\$15,360	\$15,442	\$17,005	\$16,895	\$18,340
Classroom-Salaries and Benefits	\$14,269	\$14,086	\$15,523	\$15,400	\$16,858
Classroom-General Supplies and Textbooks	\$603	\$799	\$999	\$999	\$1,000
Classroom-Purchased Services	\$487	\$557	\$483	\$495	\$482
Total Support Services	\$4,081	\$3,783	\$4,366	\$4,378	\$4,748
Support Services-Salaries and Benefits	\$2,999	\$2,832	\$2,968	\$2,944	\$3,349
Total Administrative Costs	\$2,338	\$2,397	\$2,436	\$2,613	\$2,613
Administration Salaries and Benefits	\$1,333	\$1,410	\$1,431	\$1,420	\$994
Total Operations and Maintenance of Plant	\$4,873	\$4,537	\$4,747	\$4,720	\$5,128
Operations and Maintenance-Salaries and Benefits	\$2,026	\$1,876	\$1,782	\$1,768	\$1,960
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$678	\$783	\$848	\$832	\$962
Total Equipment Costs	\$673	\$1,210	\$694	\$492	\$170
Legal Costs	\$122	\$155	\$119	\$236	\$159
Employee Benefits as a percentage of salaries*	23.76%	26.09%	27.58%	27.58%	39.41%

*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.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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	School Business Administrator shared with MOESC	0
Curriculum Services	Services shared with Point Pleasant Borough	0
Custodial and Maintenance Services	Maintenance Supervision through a shared services agreement with Point Pleasant Borough	0
Food Services	Lunches purchased from Point Pleasant Borough	0
Insurance Coverages and Benefits	Health through a HIF and other through NJSIG	0
Municipal/Public Works	Lawn Cutting with Bay Head	0
Professional Staff Development	PD completed jointly with Point Pleasant Borough and Point Pleasant Beach	0
Purchasing	Utilization of Co-ops	0
Special Education Services	CST Services - shared services agreement with Point Pleasant Beach	0
Staffing - Other	Spanish, Music and ESL shared with Lavallette and Point Pleasant Borough	0
Superintendent and Assistant Sup.	Superintendent shared with Point Borough	0
Technology Services	Shared services agreement with Point Pleasant Borough	0
Transportation Services, including Fuel	Transportation shared with MOESC, Point Pleasant Borough and Point Pleasant Beach	0

Estimated Tax Rates

Municipality	Category	Amount
Bay Head Borough	(A) General Fund School Levy	4,044,185
	(D) Total School Levy	4,454,037
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	1,683,567,600
	(H) Estimated Equalized Valuation (as of 10/01/25)	3,001,546,800
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.2402
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.2646
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.1347
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.1484

Employee Contract List for District

Name	Category	Measure
Adam Angelozzi	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.1
	Shared with Another District?	Y
	Shared County	29
	Shared District	4220
	Job Title Other District	Superintendnet
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/25
	End Date of Contract	06/30/26
	Contracted Number of Annual Work Days	0
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
Chirstopher Mullins	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.1
	Shared with Another District?	Y
	Shared County	25
	Shared District	3255
	Job Title Other District	SBA
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	10/01/25
	End Date of Contract	06/30/30

Employee Contract List for District

Name	Category	Measure
Chirstopher Mullins	Contracted Number of Annual Work Days	0
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
Frank Camarado	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$140,192
	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	07/01/25
	End Date of Contract	06/30/26
	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

Employee Contract List for District

Name	Category	Measure
Frank Camarado	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
	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	\$86,612
	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	07/01/25
	End Date of Contract	06/30/26

Employee Contract List for District

Name	Category	Measure
Laurie Considine	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
	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