

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	139.0	143.0	142.0
On Roll Special Ed Full-Time	12.0	13.0	15.0
On Roll Subtotal	151.0	156.0	157.0
In Private School Placements	2.0	1.0	1.0
Sent to Other Districts Regular	32.5	37.0	39.0
Sent to Other Districts Special Ed	1.5	4.5	5.5
Received	68.0	61.0	57.0
In State Facilities		1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,836,324	3,913,050	3,991,311
	Total Tuition	10-1300	289,923	283,500	283,206
	Unrestricted Miscellaneous Revenues	10-1XXX	12,955	18,015	18,000
	Interest Earned on Maintenance Reserve	10-1XXX	288	120	120
	Interest Earned on Capital Reserve Funds	10-1XXX	726	250	410
	Total Revenues from Local Sources		4,140,216	4,214,935	4,293,047
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	56,079	56,079	56,079
	Extraordinary Aid	10-3131	9,978	5,000	5,000
	Categorical Special Education Aid	10-3132	98,154	95,262	100,190
	Categorical Security Aid	10-3177	15,724	15,724	15,724
	Total Revenues from State Sources		179,935	172,065	176,993
General Fund Revenues from Other Sources	Withdrawal from Maintenance Reserve	10-310	0	35,000	0
	Withdrawal from Current Expense Emergency Reserve	10-312	0	40,000	39,222
	Adjustment for Prior Year Encumbrances		0	89,518	0
	Actual Revenues (Over)/Under Expenditures		-319,230	0	0
General Fund Revenues	Total Operating Budget		4,000,921	4,551,518	4,509,262
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	0	10,000
	Other Revenue from Local Sources	20-1XXX	1,175	0	0
	Total Revenues from Local Sources	20-1XXX	1,175	0	10,000
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	34,501	39,890	33,907
	Title II	20-4451-4455	6,205	6,164	5,239
	Title IV	20-4471-4474	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	43,382	46,579	39,592
	CARES Act Education Stabilization Fund	20-4530	5,220	25,965	0
	Coronavirus Relief Fund (CRF)	20-4532	0	6,618	0
	CRRSA Act-ESSER II	20-4534		31,357	100,000
	CRRSA Act-Learning Acceleration Grant	20-4535		0	25,000
	CRRSA Act-Mental Health Grant	20-4536		0	45,000
	Total Revenues from Federal Sources		99,308	166,573	257,238

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		100,483	166,573	267,238
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	23,065	20,605	34,183
	Interest on Investments	40-1510	238	0	0
	Miscellaneous	40-1XXX	238	0	0
	Interest Earned on Debt Service Reserve	40-1XXX	0	250	174
	Total Revenues from Local Sources		23,303	20,855	34,357
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	0	0	54,743
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	233,818	0
	Withdrawal from Debt Service Reserve	40-313	0	51,770	142,000
	Total Local Repayment of Debt		23,303	306,443	231,100
	Actual Revenues (Over)/Under Expenditures		51,532	0	0
Debt Service Fund Revenues	Total Repayment of Debt		74,835	306,443	231,100
All Fund Revenues	Total Revenues/Sources		4,176,239	5,024,534	5,007,600
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,176,239	5,024,534	5,007,600

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,091,662	1,204,932	1,133,992
	Special Education-Instruction	11-2XX-100-XXX	260,322	275,158	254,549
	Basic Skills/Remedial-Instruction	11-230-100-XXX	19,629	41,888	46,131
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	22,535	26,000	26,050
	School-Sponsored Athletics-Instruction	11-402-100-XXX	43,462	52,750	52,750
	Community Services Programs/Operations	11-800-330-XXX	9,617	20,384	13,307
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	866,059	889,194	878,431
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	6,077	6,390	7,428
	Undistributed Expenditures-Health Services	11-000-213-XXX	80,760	91,107	91,730
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	46,343	47,500	55,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	80,805	79,521	76,108
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	32,247	32,349	48,619
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	15,976	16,780	16,850
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	55,575	77,077	76,714
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	64,575	58,724	57,950
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	54,670	80,394	63,814
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	51,034	56,889	46,997
	Undistributed Expenditures-Central Services	11-000-251-XXX	90,614	89,865	113,980
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	5,583	12,866	13,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	286,674	406,096	410,242
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	159,161	166,127	159,132
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	556,333	723,576	699,500
	Undistributed Expenditures-Food Services	11-000-310-930	10,000	10,000	10,000
		Total Undistributed Expenditures		2,462,486	2,844,455
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	120	120
General Fund Current Expenses	Total General Current Expense		3,909,713	4,465,687	4,352,394

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	75,273	85,528	156,405
	Facilities Acquisition and Construction Services	12-000-400-XXX	15,935	53	53
	Interest Deposit to Capital Reserve	10-604	0	250	410
	Total Capital Outlay		91,208	85,831	156,868
General Fund Expenses and Transfers	General Fund Grand Total		4,000,921	4,551,518	4,509,262
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	1,175	0	0
	Student Activity Fund	20-475-XXX-XXX	0	0	10,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	34,501	39,890	33,907
	Title II	20-XXX-XXX-XXX	6,205	6,164	5,239
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	43,382	46,579	39,592
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	5,220	25,965	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	6,618	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx		31,357	100,000
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx		0	25,000
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx		0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	99,308	166,573	257,238
Special Revenue Fund Expenses	Total Special Revenue Funds		100,483	166,573	267,238
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	74,835	72,375	230,926
	Increase In Debt Service Reserve	40-608	0	233,818	0
	Interest Earned on Debt Service Reserve	40-608	0	250	174
	Total Debt Service Funds		74,835	306,443	231,100
All Fund Expenses	Total Expenditures/Appropriations		4,176,239	5,024,534	5,007,600
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,176,239	5,024,534	5,007,600

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	762,385	1,063,111	1,063,361	1,063,771
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	356,696	445,958	411,078	411,198
	Legal Reserve	0	0	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	114,222	79,222	39,222	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 Repayment of Debt	Repayment of Debt	0	0	182,298	40,472
Unrestricted	General Operating Budget	266,408	257,021	250,000	250,000
	Repayment of Debt	285,350	233,818	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,807	\$18,801	\$21,492	\$21,859	\$21,112
Total Classroom Instruction	\$12,525	\$11,383	\$12,629	\$12,822	\$12,027
Classroom-Salaries and Benefits	\$11,950	\$10,957	\$11,961	\$11,779	\$11,060
Classroom-General Supplies and Textbooks	\$96	\$364	\$540	\$657	\$559
Classroom-Purchased Services	\$478	\$62	\$128	\$386	\$408
Total Support Services	\$2,990	\$2,989	\$3,270	\$3,229	\$3,323
Support Services-Salaries and Benefits	\$2,249	\$2,229	\$2,305	\$2,321	\$2,227
Total Administrative Costs	\$1,806	\$1,602	\$1,948	\$1,965	\$1,948
Administration Salaries and Benefits	\$1,511	\$1,282	\$1,627	\$1,643	\$1,660
Total Operations and Maintenance of Plant	\$2,589	\$2,137	\$2,755	\$2,947	\$2,979
Operations and Maintenance-Salaries and Benefits	\$1,271	\$1,202	\$1,300	\$1,322	\$1,401
Board Contribution to Food Services	\$48	\$65	\$64	\$64	\$64
Total Extracurricular Costs	\$649	\$541	\$648	\$654	\$651
Total Equipment Costs	\$591	\$491	\$490	\$548	\$996
Legal Costs	\$50	\$66	\$48	\$48	\$13
Employee Benefits as a percentage of salaries*	34.32%	28.70%	33.86%	35.18%	35.36%

*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 2020-21 revised appropriations and the 2021-22 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	175,000	private paid tuition

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Shared SBA with Bay Head Board of Education	0
Food Services	Shared Service for Cook/manager with Point Pleasant Borough BOE	0
Insurance Coverages and Benefits	NJSIG, MOCSIF	0
Municipal/Public Works	Garbage collection, electric purchases, School security officer, recycling	0
Professional Staff Development	ETTC, shared programs with Bay Head, Point Pleasant Beach BOE	0
Special Education Services	Shared Service for Child Study Team with Point Pleasant Beach BOE	0
	Shared service for OT services with Brielle BOE	0
Superintendent and Assistant Sup.	Shared Superintendent with Bay Head BOE	0
Technology Services	Shared tech with Point Pleasant Borough BOE	0
Transportation Services, including Fuel	Jointures with Toms River, Point Pleasant Beach, Point Pleasant Borough and Central Regional BOE's as well as use of MOESC	0

Estimated Tax Rates

Municipality	Category	Amount
Lavallette Borough	(A) General Fund School Levy	3,991,311
	(D) Total School Levy	4,025,494
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	2,375,500,100
	(H) Estimated Equalized Valuation (as of 03/15/21)	2,415,918,473
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.1680
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.1695
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.1652
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.1666

Employee Contract List for District

Name	Category	Measure
Dr. Peter Morris	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$164,977
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	29
	Shared District	0210
	Job Title Other District	Superintendent
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/17
	End Date of Contract	07/01/22
	Contracted Number of Annual Work Days	230
	Contracted Number of Annual Vacation Days	30
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	5
	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	\$1,800
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$39,466
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$57,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Limit to actual days, max \$51K
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max 60 days. Salary/260
	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
Dr. Peter Morris	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$20,000
	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	Shared service superintendent
	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
Patricia Christopher	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$137,961
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	29
	Shared District	0210
	Job Title Other District	Business Administrator
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	236
	Contracted Number of Annual Vacation Days	24
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	5
	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
Patricia Christopher	Total Allowances Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,916
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$43,932
	Contractual Post-Employment Benefit Description of Payout of Sick days	Based on actual days; max \$15k
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Limit to 44 days x rate 1/260 of salary
	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	\$33,000
	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	shared service Business Administrator
	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	