

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	143.0	131.0	144.0
On Roll Special Ed Full-Time	13.0	10.0	13.0
On Roll Subtotal	156.0	141.0	157.0
In Private School Placements	1.0	1.0	2.0
Sent to Other Districts Regular	37.0	35.0	36.0
Sent to Other Districts Special Ed	4.5	4.5	8.0
Received	61.0	57.0	75.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,913,050	3,991,311	3,955,230
	Total Tuition	10-1300	268,779	283,206	456,000
	Unrestricted Miscellaneous Revenues	10-1XXX	11,592	18,000	7,100
	Interest Earned on Maintenance Reserve	10-1XXX	0	120	120
	Interest Earned on Capital Reserve Funds	10-1XXX	390	410	250
	Other Restricted Miscellaneous Revenues	10-1XXX	78	0	0
	Total Revenues from Local Sources		4,193,889	4,293,047	4,418,700
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	56,079	56,079	56,079
	Extraordinary Aid	10-3131	10,770	5,000	5,000
	Categorical Special Education Aid	10-3132	95,262	100,190	100,382
	Categorical Security Aid	10-3177	15,724	15,724	15,724
	Other State Aids	10-3XXX	1,740	0	0
	Total Revenues from State Sources		179,575	176,993	177,185
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	0	163,473
	Withdrawal from Current Expense Emergency Reserve	10-312	0	39,222	0
	Transfers from Other Funds	10-5200	31,986	0	0
	Adjustment for Prior Year Encumbrances		0	74,178	0
	Actual Revenues (Over)/Under Expenditures		-373,730	0	0
General Fund Revenues	Total Operating Budget		4,031,720	4,583,440	4,759,358
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	16,725	10,000	10,000
	Other Revenue from Local Sources	20-1XXX	2,611	0	0
	Total Revenues from Local Sources	20-1XXX	19,336	10,000	10,000
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	39,890	52,747	44,835
	Title II	20-4451-4455	6,164	8,253	7,015
	Title IV	20-4471-4474	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	46,579	44,121	37,503
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	0	24,000
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	0	15,000
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	0	20,000

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	0	25,000
	Arp-ESSER	20-4540	0	12,500	150,000
	CARES Act Education Stabilization Fund	20-4530	28,654	0	0
	Coronavirus Relief Fund (CRF)	20-4532	6,618	0	0
	CRRSA Act-ESSER II	20-4534	9,163	100,000	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	25,000	0
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
	Total Revenues from Federal Sources		147,068	297,621	331,853
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		1,419	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		167,823	307,621	341,853
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	20,605	34,183	174,407
	Interest on Investments	40-1510	250	0	0
	Miscellaneous	40-1XXX	250	0	0
	Interest Earned on Debt Service Reserve	40-1XXX	0	174	150
	Total Revenues from Local Sources		20,855	34,357	174,557
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	0	54,743	60,248
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	482,298	0
	Withdrawal from Debt Service Reserve	40-313	0	142,000	10,000
	Total Local Repayment of Debt		20,855	713,398	244,805
	Actual Revenues (Over)/Under Expenditures		51,520	0	0
Debt Service Fund Revenues	Total Repayment of Debt		72,375	713,398	244,805
All Fund Revenues	Total Revenues/Sources		4,271,918	5,604,459	5,346,016
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,271,918	5,604,459	5,346,016

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,165,679	1,155,323	1,195,458
	Special Education-Instruction	11-2XX-100-XXX	291,520	339,968	341,456
	Basic Skills/Remedial-Instruction	11-230-100-XXX	30,158	28,541	46,645
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	34,780	26,050	34,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	26,676	56,238	53,564
	Community Services Programs/Operations	11-800-330-XXX	6,379	13,307	9,711
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	797,051	888,228	1,103,320
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	5,283	7,998	5,599
	Undistributed Expenditures-Health Services	11-000-213-XXX	83,968	91,538	90,395
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	52,617	56,400	60,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	72,297	76,309	56,006
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	32,349	41,827	58,089
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	16,570	24,101	31,224
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	68,835	81,787	76,462
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	49,351	58,927	62,218
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	47,828	68,451	84,657
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	48,954	45,999	53,407
	Undistributed Expenditures-Central Services	11-000-251-XXX	90,249	112,247	118,549
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	12,866	10,059	10,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	367,135	413,237	410,220
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	106,546	172,396	137,955
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	548,847	635,394	521,000
	Undistributed Expenditures-Food Services	11-000-310-930	10,000	10,000	10,000
	Total Undistributed Expenditures		2,410,746	2,794,898	2,889,101
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		3,965,938	4,414,445	4,570,055

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	65,729	168,532	189,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	53	53	53
	Interest Deposit to Capital Reserve	10-604	0	410	250
	Total Capital Outlay		65,782	168,995	189,303
General Fund Expenses and Transfers	General Fund Grand Total		4,031,720	4,583,440	4,759,358
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,611	0	0
	Student Activity Fund	20-475-XXX-XXX	18,144	10,000	10,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	39,890	52,747	44,835
	Title II	20-XXX-XXX-XXX	6,164	8,253	7,015
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	46,579	44,121	37,503
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	28,654	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	6,618	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	9,163	100,000	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	25,000	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	12,500	150,000
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	0	24,000
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	0	15,000
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	0	20,000
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	0	25,000
	Total Federal Projects	20-XXX-XXX-XXX	147,068	297,621	331,853
Special Revenue Fund Expenses	Total Special Revenue Funds		167,823	307,621	341,853

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	72,375	230,926	244,655
	Increase In Debt Service Reserve	40-608	0	482,298	0
	Interest Earned on Debt Service Reserve	40-608	0	174	150
	Total Debt Service Funds		72,375	713,398	244,805
All Fund Expenses	Total Expenditures/Appropriations		4,271,918	5,604,459	5,346,016
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,271,918	5,604,459	5,346,016

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	257,021	257,510	250,000	250,000
	Repayment of Debt	533,818	482,298	0	0
Restricted for General Operating Budget	Capital Reserve	1,063,111	1,213,501	1,213,911	1,214,161
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	445,958	560,598	560,718	560,838
	Legal Reserve	0	163,473	163,473	0
	Unemployment Fund	52,294	52,372	52,372	52,372
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	79,222	39,222	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	26,724	25,305	25,305	25,305
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	340,472	330,622

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,801	\$19,427	\$21,112	\$23,785	\$21,201
Total Classroom Instruction	\$11,383	\$11,815	\$12,027	\$13,727	\$12,247
Classroom-Salaries and Benefits	\$10,957	\$10,861	\$11,060	\$12,659	\$11,386
Classroom-General Supplies and Textbooks	\$364	\$539	\$559	\$654	\$491
Classroom-Purchased Services	\$62	\$415	\$408	\$414	\$369
Total Support Services	\$2,989	\$2,866	\$3,323	\$3,679	\$3,202
Support Services-Salaries and Benefits	\$2,229	\$2,040	\$2,227	\$2,456	\$2,106
Total Administrative Costs	\$1,602	\$1,541	\$1,948	\$2,101	\$2,029
Administration Salaries and Benefits	\$1,282	\$1,247	\$1,660	\$1,829	\$1,747
Total Operations and Maintenance of Plant	\$2,137	\$2,597	\$2,979	\$3,340	\$2,899
Operations and Maintenance-Salaries and Benefits	\$1,202	\$1,223	\$1,401	\$1,776	\$1,508
Board Contribution to Food Services	\$65	\$63	\$64	\$71	\$64
Total Extracurricular Costs	\$541	\$488	\$651	\$733	\$670
Total Equipment Costs	\$491	\$417	\$996	\$1,195	\$1,204
Legal Costs	\$66	\$56	\$13	\$45	\$57
Employee Benefits as a percentage of salaries*	28.70%	28.05%	35.36%	29.98%	23.42%

\*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 2021-22 revised appropriations and the 2022-23 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	Parents	312,000	Parent Paid tuition

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Food Services	Cafeteria Cook/manager Point Pleasant Borough BOE	0
Municipal/Public Works	Garbage collection, snow clearing, electrical purchases, recycling	0
Special Education Services	Child Study Team with Point Pleasant Beach BOE	0
	OT services with Brielle Board of Education	0
Staffing - Other	Music instruction with Bay Head Board of Educaiton	0
Technology Services	Shared Service with Point Pleasant Borough BOE	0
Transportation Services, including Fuel	Jointures for transportation Point Pleasant Borough BOE	0

Estimated Tax Rates

Municipality	Category	Amount
Lavallette Borough	(A) General Fund School Levy	3,955,230
	(D) Total School Levy	4,129,637
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	2,392,260,100
	(H) Estimated Equalized Valuation (as of 10/01/21)	2,675,547,397
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.1653
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.1726
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.1478
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.1543

Employee Contract List for District

Name	Category	Measure
Dr. Lisa J. Gleason	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$165,000
	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	12/01/21
	End Date of Contract	06/30/26
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	15
	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	\$600
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,156
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$17,134
	Contractual Post-Employment Benefit Description of Payout of Sick days	Limit to actual days, Max \$15K
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max 15 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
Dr. Lisa J. Gleason	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	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	None Reported
	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 A. Christopher	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$142,100
	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	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	24
	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
Patricia A. Christopher	Total Allowances Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,156
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$39,048
	Contractual Post-Employment Benefit Description of Payout of Sick days	Limit to actual days, max \$15K
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Limit to actual days 1/260 Max 44 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	\$0
	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	None Reported
	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