

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	131.0	140.0	147.0
On Roll Special Ed Full-Time	10.0	15.0	13.0
On Roll Subtotal	141.0	155.0	160.0
In Private School Placements	1.0		0.0
Sent to Other Districts Regular	35.0	34.0	37.0
Sent to Other Districts Special Ed	4.5	3.5	6.0
Received	57.0	79.0	87.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,991,311	3,955,230	4,113,460
	Total Tuition	10-1300	303,697	456,000	480,730
	Unrestricted Miscellaneous Revenues	10-1XXX	15,848	7,100	5,000
	Interest Earned on Maintenance Reserve	10-1XXX	120	120	120
	Interest Earned on Capital Reserve Funds	10-1XXX	904	250	250
	Other Restricted Miscellaneous Revenues	10-1XXX	126	0	0
	Total Revenues from Local Sources			4,312,006	4,418,700
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	56,079	56,079	56,079
	Extraordinary Aid	10-3131	5,486	5,000	2,500
	Categorical Special Education Aid	10-3132	100,190	100,382	94,293
	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			179,219	177,185
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	163,473	0
	Withdrawal from Unemployment Fund Balance	10-320	0	600	0
	Adjustment for Prior Year Encumbrances		0	156,036	0
	Actual Revenues (Over)/Under Expenditures		-280,088	0	0
General Fund Revenues	Total Operating Budget		4,211,137	4,915,994	4,768,156
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	19,551	10,000	10,000
	Other Revenue from Local Sources	20-1XXX	3,926	0	0
	Total Revenues from Local Sources	20-1XXX	23,477	10,000	10,000
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	52,747	63,753	31,877
	Title II	20-4451-4455	8,253	9,422	8,008
	Title IV	20-4471-4474	10,000	10,000	8,500
	Arp-Idea Preschool	20-4409	510	0	0
	Arp-Idea Basic	20-4419	5,980	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	44,121	45,724	38,866
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	2,363	24,000	19,237
Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	1,226	15,000	21,048	

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	20,000	19,360
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	3,436	25,000	5,235
	Arp-ESSER	20-4540	10,126	150,000	124,000
	CRRSA Act-ESSER II	20-4534	69,056	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	24,714	0	0
	CRRSA Act-Mental Health Grant	20-4536	44,430	0	0
	Total Revenues from Federal Sources			276,962	362,899
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-500	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		299,939	372,899	286,131
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	34,183	174,407	177,910
	Interest Earned on Debt Service Reserve	40-1XXX	0	150	150
	Total Revenues from Local Sources		34,183	174,557	178,060
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	54,743	60,248	61,260
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	340,298	0
	Withdrawal from Debt Service Reserve	40-313	0	10,000	6,000
	Total Local Repayment of Debt		88,926	585,103	245,320
	Actual Revenues (Over)/Under Expenditures		142,000	0	0
Debt Service Fund Revenues	Total Repayment of Debt		230,926	585,103	245,320
All Fund Revenues	Total Revenues/Sources		4,742,002	5,873,996	5,299,607
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,742,002	5,873,996	5,299,607

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,133,422	1,203,852	1,176,714
	Special Education-Instruction	11-2XX-100-XXX	337,915	341,456	368,538
	Basic Skills/Remedial-Instruction	11-230-100-XXX	16,848	46,645	81,101
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	28,541	35,250	29,250
	School-Sponsored Athletics-Instruction	11-402-100-XXX	55,637	53,564	54,000
	Community Services Programs/Operations	11-800-330-XXX	10,418	9,711	6,945
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	864,232	1,121,627	912,782
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	8,028	5,599	6,346
	Undistributed Expenditures-Health Services	11-000-213-XXX	89,559	90,395	97,285
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	52,218	60,000	52,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	51,598	56,006	60,401
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	19,546	58,089	65,479
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	23,215	31,224	58,620
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	80,447	76,462	99,462
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	40,544	62,218	71,248
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	64,697	101,115	90,145
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	42,252	53,407	57,495
	Undistributed Expenditures-Central Services	11-000-251-XXX	109,042	118,549	126,500
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	10,194	10,000	10,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	379,549	413,013	455,630
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	127,892	137,955	174,837
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	554,849	580,867	655,955
	Undistributed Expenditures-Food Services	11-000-310-930	10,000	10,000	10,000
		Total Undistributed Expenditures		2,527,862	2,986,526
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		4,110,643	4,677,124	4,720,853

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	100,441	238,567	47,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	53	53	53
	Interest Deposit to Capital Reserve	10-604	0	250	250
	Total Capital Outlay		100,494	238,870	47,303
General Fund Expenses and Transfers	General Fund Grand Total		4,211,137	4,915,994	4,768,156
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,926	0	0
	Student Activity Fund	20-475-XXX-XXX	19,051	10,000	10,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	52,747	63,753	31,877
	Title II	20-XXX-XXX-XXX	8,253	9,422	8,008
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	44,121	45,724	38,866
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	5,980	0	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	510	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	69,056	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	24,714	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	44,430	0	0
	Arp ESSER Grant Program	20-487-xxx-xxx	10,126	150,000	124,000
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	2,363	24,000	19,237
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	1,226	15,000	21,048
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	20,000	19,360
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	3,436	25,000	5,235
	Total Federal Projects	20-XXX-XXX-XXX	276,962	362,899	276,131
	Special Revenue Fund Expenses	Total Special Revenue Funds		299,939	372,899

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	230,926	244,655	245,170
	Increase In Debt Service Reserve	40-608	0	340,298	0
	Interest Earned on Debt Service Reserve	40-608	0	150	150
	Total Debt Service Funds		230,926	585,103	245,320
All Fund Expenses	Total Expenditures/Appropriations		4,742,002	5,873,996	5,299,607
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,742,002	5,873,996	5,299,607

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	257,510	252,226	250,000	250,000
	Repayment of Debt	482,298	340,298	0	0
Restricted for General Operating Budget	Capital Reserve	1,213,501	1,363,911	1,364,161	1,364,411
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	560,598	652,798	652,918	653,038
	Legal Reserve	163,473	163,473	0	0
	Unemployment Fund	52,372	52,498	51,923	51,923
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	39,222	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	25,305	25,805	25,805	25,805
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	330,448	324,598

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,427	\$22,358	\$21,201	\$22,031	\$22,707
Total Classroom Instruction	\$11,815	\$13,354	\$12,247	\$12,708	\$12,753
Classroom-Salaries and Benefits	\$10,861	\$12,519	\$11,386	\$11,782	\$11,944
Classroom-General Supplies and Textbooks	\$539	\$422	\$491	\$552	\$359
Classroom-Purchased Services	\$415	\$413	\$369	\$374	\$450
Total Support Services	\$2,866	\$3,044	\$3,202	\$3,289	\$3,752
Support Services-Salaries and Benefits	\$2,040	\$1,988	\$2,106	\$2,179	\$2,581
Total Administrative Costs	\$1,541	\$1,980	\$2,029	\$2,184	\$2,184
Administration Salaries and Benefits	\$1,247	\$1,670	\$1,747	\$1,808	\$1,883
Total Operations and Maintenance of Plant	\$2,597	\$3,070	\$2,899	\$2,989	\$3,208
Operations and Maintenance-Salaries and Benefits	\$1,223	\$1,625	\$1,508	\$1,569	\$1,661
Board Contribution to Food Services	\$63	\$72	\$64	\$65	\$63
Total Extracurricular Costs	\$488	\$738	\$670	\$702	\$644
Total Equipment Costs	\$417	\$720	\$1,204	\$1,539	\$294
Legal Costs	\$56	\$61	\$57	\$146	\$94
Employee Benefits as a percentage of salaries*	28.05%	27.30%	23.42%	26.08%	27.66%

*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 2022-23 revised appropriations and the 2023-24 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
300	Banks, community	5,000	Interest and user fees

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Banking	Ocean County Banking consortium	0
Business Services	Shared administration agreement with Seaside Park BOE	0
Food Services	Cafeteria cook/manager provided by a shared service agreement with Point Pleasant Borough, coop milk purchases	0
Insurance Coverages and Benefits	Participate in NJSIG for insurance coverages	0
Professional Staff Development	Shared PD oppurtunitis with Bay Head BOE, Point Pleasant Borough BOE and Point Pleasant Beach BOE	0
Recycling	Cooperation with Lavallette Borough DPW for recycling and garbage	0
Social Worker/Psychologist	CST services agreement with Point Pleasnt Beach BOE	0
Special Education Services	Special Educaiton student sent to Manchester BOE school	0
Staffing - Other	Shared teaching and other staff with Bay Head School, Island Heights BOE and Eagleswood BOE, Seaside Park BOE	0
Superintendent and Assistant Sup.	Shared administration agreement with Seaside Park BOE	0
Technology Services	Shared technology services with Point Pleasant Borough Boe	0
Transportation Services, including Fuel	Shared transporation with Central Regional BOE, Point Pleasant Borough BOE and MOESC	0

Estimated Tax Rates

Municipality	Category	Amount
Lavallette Borough	(A) General Fund School Levy	4,113,460
	(D) Total School Levy	4,291,370
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	2,392,260,100
	(H) Estimated Equalized Valuation (as of 10/01/22)	3,154,351,398
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.1719
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.1794
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.1304
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.1360

Employee Contract List for District

Name	Category	Measure
Dr. Lisa J. Gleason	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$166,650
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	29
	Shared District	4720
	Job Title Other District	Superintendent
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	01/01/23
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	226
	Contracted Number of Annual Vacation Days	17
	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	\$4,100
	Total Bonuses Amount	\$24,981
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,600
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$22,561
	Contractual Post-Employment Benefit Description of Payout of Sick days	max possible, only upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	max possible, only upon retirement
	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 Christopher	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$146,000
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	29
	Shared District	4720
	Job Title Other District	Business Administrator
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	01/01/23
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	221
	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 Christopher	Total Allowances Amount	\$2,100
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,600
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$39,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	max possible & only at retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	max possible & only at retirement
	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	