

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	140.0	139.0	132.0
On Roll Special Ed Full-Time	6.0	7.0	8.0
On Roll Subtotal	146.0	146.0	140.0
In Private School Placements	1.0	3.5	5.0
Sent to Other Districts Regular	34.5	43.5	37.0
Sent to Other Districts Special Ed	7.5	3.0	4.5
Received	64.0	71.0	63.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,503,823	3,573,899	3,761,102
Total Tuition	10-1300	285,591	303,977	291,535
Unrestricted Miscellaneous Revenues	10-1XXX	39,074	29,597	20,767
Interest Earned On Current Expense Emergency Res	10-1XXX	71	70	45
Interest Earned On Maintenance Reserve	10-1XXX	308	250	75
Interest Earned On Capital Reserve Funds	10-1XXX	171	200	250
Subtotal - Revenues From Local Sources		3,829,038	3,907,993	4,073,774
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	60,168	60,168	60,168
Extraordinary Aid	10-3131	12,341	4,431	2,000
Categorical Special Education Aid	10-3132	91,794	91,794	100,707
Categorical Security Aid	10-3177	15,724	15,724	15,724
Adjustment Aid	10-3178	4,798	2,340	12,626
Parcc Readiness Aid	10-3181	1,170	1,170	0
Per Pupil Growth Aid	10-3182	1,170	1,170	0
Professional Learning Community Aid	10-3183	1,230	1,230	0
Other State Aids	10-3XXX	1,010	0	1,010
Subtotal - Revenues From State Sources		189,405	178,027	192,235
Budgeted Fund Balance - Operating Budget	10-303	0	69,575	19,141
Withdrawal From Cap Res-For Local Share	10-307	0	0	50,000
Withdrawal From Current Expense Emergency Rsv	10-312	0	45,000	45,000
Adjustment For Prior Year Encumbrances		0	42,970	0
Actual Revenues (Over)/Under Expenditures		-34,892	0	0
Total Operating Budget		3,983,551	4,243,565	4,380,150
Grants and Entitlements:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Other Revenue From Local Sources	20-1XXX	3,493	1,993	0
Total Revenues From Local Sources	20-1XXX	3,493	1,993	0
Revenues from Federal Sources:				
Title I	20-4411-4416	29,681	32,575	26,060
Title II	20-4451-4455	9,467	5,925	4,740
Title IV	20-4471-4474	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	43,859	41,328	31,005
Total Revenues From Federal Sources		83,007	89,828	69,805
Total Grants And Entitlements		86,500	91,821	69,805
Repayment of Debt:				
Transfers From Other Funds	40-5200	0	332,593	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	82,215	79,775	29,782
Interest Earned On Debt Service Reserve	40-1XXX	0	100	250
Total Revenues From Local Sources		82,215	79,875	30,032
Withdrawal From Debt Service Reserve	40-313	0	0	47,513
Total Local Repayment Of Debt		82,215	412,468	77,545
Total Repayment Of Debt		82,215	412,468	77,545
Total Revenues/Sources		4,152,266	4,747,854	4,527,500
Total Revenues/Sources Net of Transfers		4,152,266	4,747,854	4,527,500

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,149,861	1,095,204	1,165,604
Special Education - Instruction	11-2XX-100-XXX	242,793	252,998	256,272
Basic Skills/Remedial - Instruction	11-230-100-XXX	10,363	6,189	6,241
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	24,051	20,336	22,403
School-Sponsored Athletics - Instruction	11-402-100-XXX	42,823	47,295	47,400
Community Services Programs/Operations	11-800-330-XXX	59,940	49,075	23,193
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	820,617	1,022,225	997,203
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	14,765	5,379	6,155
Undist. Expenditures - Health Services	11-000-213-XXX	79,464	80,566	83,205
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	48,141	32,748	33,050
Undist. Expenditures - Guidance	11-000-218-XXX	62,203	74,664	77,812
Undist. Expenditures - Child Study Teams	11-000-219-XXX	40,222	46,238	48,979
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	17,702	20,727	20,030
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	87,890	82,250	76,688
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	62,442	61,252	56,229
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	47,608	88,095	66,514
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	38,433	54,308	59,754
Undist. Expend. - Central Services	11-000-251-XXX	92,358	95,422	86,958
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	1,435	10,000	10,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	322,360	316,961	331,565
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	130,045	167,657	151,572
Personal Services - Employee Benefits	11-XXX-XXX-2XX	549,662	559,422	660,900
Undistributed Expenditures-Food Services	11-000-310-930	10,000	10,000	10,000
Total Undistributed Expenditures		2,425,347	2,727,914	2,776,614
Interest Earned On Maintenance Reserve	10-606	0	250	75
Interest Earned On Current Expense Emergency Res	10-607	0	70	45

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total General Current Expense		3,955,178	4,199,331	4,297,847
Capital Expenditures:				
Equipment	12-XXX-XXX-730	28,320	43,981	32,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	53	53	50,053
Interest Deposit To Capital Reserve	10-604	0	200	250
Total Capital Outlay		28,373	44,234	82,303
General Fund Grand Total		3,983,551	4,243,565	4,380,150
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	3,493	1,993	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	29,681	32,575	26,060
Title II	20-XXX-XXX-XXX	9,467	5,925	4,740
Title IV	20-XXX-XXX-XXX	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	43,859	41,328	31,005
Total Federal Projects	20-XXX-XXX-XXX	83,007	89,828	69,805
Total Special Revenue Funds		86,500	91,821	69,805
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	82,215	79,775	77,295
Increase In Debt Service Reserve	40-608	0	332,593	0
Interest Earned On Debt Service Reserve	40-608	0	100	250
Total Debt Service Funds		82,215	412,468	77,545
Total Expenditures/Appropriations		4,152,266	4,747,854	4,527,500
Total Expenditures Net of Transfers		4,152,266	4,747,854	4,527,500

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	256,618	257,962	253,351	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	682,633	832,804	833,004	783,254
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	237,217	287,525	287,775	287,850
Restricted for General Operating Budget	Legal Reserve	262,983	80,754	15,790	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	203,985	204,056	159,126	114,171
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	332,693	285,430

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,011	\$20,425	\$20,601	\$20,609	\$22,491
Total Classroom Instruction	\$12,224	\$12,030	\$11,789	\$11,780	\$13,300
Classroom-Salaries and Benefits	\$11,842	\$11,528	\$11,236	\$11,347	\$12,400
Classroom-General Supplies and Textbooks	\$214	\$345	\$442	\$187	\$536
Classroom-Purchased Services	\$168	\$158	\$110	\$247	\$364
Total Support Services	\$2,874	\$3,308	\$3,329	\$3,303	\$3,545
Support Services-Salaries and Benefits	\$2,038	\$2,271	\$2,419	\$2,435	\$2,690
Total Administrative Costs	\$1,703	\$1,488	\$1,954	\$2,035	\$2,023
Administration Salaries and Benefits	\$1,307	\$1,228	\$1,626	\$1,539	\$1,721
Total Operations and Maintenance of Plant	\$2,108	\$2,434	\$2,479	\$2,421	\$2,694
Operations and Maintenance-Salaries and Benefits	\$1,091	\$1,121	\$1,072	\$1,134	\$1,304
Board Contribution to Food Services	\$71	\$68	\$68	\$68	\$71
Total Extracurricular Costs	\$567	\$563	\$557	\$568	\$634
Total Equipment Costs	\$505	\$193	\$270	\$301	\$229
Legal Costs	\$195	\$25	\$57	\$134	\$54
Employee Benefits as a percentage of salaries*	26.80%	27.68%	27.66%	28.31%	33.32%

*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 2017-18 revised appropriations and the 2018-19 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.

Item	Line Number	Source	Amount	Explanation
1	300	Public	20,767	Late fees, recreation fees, interest, building use
1	892	Fund balance	47,513	Excess funds in Capital fund transferred to fund 40 for retirement of debt

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Business Administrator Shared with Bay Head BOE	0
Special Education Services	Shared Child Study Team with Bay Head and Point Pleasant Beach	0
Custodial and Maintenance Services	Shared Expertise with Bay Head	0
Food Services	Shared Cook/manager with Point Pleasant Borough. Shared oversight of F/R applications	0
Recycling	Recycling program with Lavallette Borough	0
Superintendent and Assistant Sup.	Superintendent shared with Bay Head BOE	0
Transportation Services, including Fuel	Jointures with Toms River, Point Pleasant Borough and Central Regional School Districts as well as using MOESC	0
Purchasing	Joint purchasing With Point Pleasant Beach and Bay Head BOE, participate with ESC of NJ and other co-ops	0
Municipal/Public Works	Garbage collection and snow plowing shared with Lavallette Borough	0
Curriculum Services	Articulation with Bay Head and Point Pleasant Beach	0
Professional Staff Development	Joint programs with Bay Head, Participate with ETTC	0
Technology Services	Shared expertise with Bay Head	0
Insurance Coverages and Benefits	Participated in NJSIG and MOCSIF also in SEHBP	0

ID=Lavallette Borough

Category	Amount
(A) General Fund School Levy	3,761,102
(D) Total School Levy	3,790,884
(B) Estimated Net Taxable Valuation (as of 10/01/17)	1,874,921,634
(H) Estimated Equalized Valuation (as of 10/01/17)	2,117,837,608
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.2006
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.2022
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.1776
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.1790

Name=Patricia A.Christopher

Category	Measure
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$157,728
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	07/01/17
End Date of Contract	06/30/18
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	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)	\$3,466
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$36,576
Contractual Post-Employment Benefit Description of Payout of Sick days	Limit, teacher limit is \$16,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Limit to 44 days at 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

Name=Patricia A.Christopher

Category	Measure
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

Name=Peter S.Morris

Category	Measure
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$170,750
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	06/30/22
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	\$10,000
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,797
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$49,788
Contractual Post-Employment Benefit Description of Payout of Sick days	Limit, Teacher limit is \$16,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Limited to 60 days at 1/260
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
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Peter S.Morris

Category	Measure
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