

03/29/2010

## OCEAN - LAVALLETTE BORO

## Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2008 Actual	October 15, 2009 Actual	October 15, 2010 Estimated
Pupils on Roll Regular Full-Time	123	131	129
Pupils on Roll - Special Full-Time	15	17	17
Private School Placements	2	2	2
Pupils Sent to Other Districts-Reg Prog	55	49	57
Pupils Sent to Other Dists-Spec Ed Prog	8	8	12
Pupils Received		32	19

## OCEAN - LAVALLETTE BORO

## Advertised Revenues

Budget Category	Account	2008-09 Actual	2009-10 Revised	2010-11 Anticipated
<b>OPERATING BUDGET</b>				
Budgeted Fund Balance - Operating Budget	10-303		795	
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,036,926	3,158,403	3,521,351
Tuition	10-1300	76,824	75,000	95,000
Interest Earned on Maintenance Reserve	10-1XXX	233	100	76
Interest Earned on Capital Reserve Funds	10-1XXX	2,959	500	300
Other Restricted Miscellaneous Revenues	10-1XXX			4,600
Unrestricted Miscellaneous Revenues	10-1XXX	3,322	3,158	
<b>SUBTOTAL</b>		<b>3,120,264</b>	<b>3,237,161</b>	<b>3,621,327</b>
Revenues from State Sources:				
Extraordinary Aid	10-3131	53,536		
Other State Aids	10-3XXX	1,913		
Categorical Special Education Aid	10-3132	99,069	102,595	88,444
Categorical Security Aid	10-3177	13,947	16,929	9,489
Adjustment Aid	10-3178	80,753	93,216	
Categorical Transportation Aid	10-3121	39,645	60,539	
<b>SUBTOTAL</b>		<b>288,863</b>	<b>273,279</b>	<b>97,933</b>
Adjustment for Prior Year Encumbrances			142,095	
Actual Revenues (Over)/Under Expenditures		-4,642		
<b>TOTAL OPERATING BUDGET</b>		<b>3,404,485</b>	<b>3,653,330</b>	<b>3,719,260</b>
<b>GRANTS AND ENTITLEMENTS</b>				
Revenues from Local Sources	20-1XXX	500	2,082	
Revenues from Federal Sources:				
Title I	20-4411-4416	16,110	31,977	20,357
Title II	20-4451-4455			11,438
I.D.E.A. Part B (Handicapped)	20-4420-4429	48,471	87,464	37,700
Other	20-4XXX	13,578	13,457	
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>		<b>78,159</b>	<b>132,898</b>	<b>69,495</b>
<b>TOTAL GRANTS AND ENTITLEMENTS</b>		<b>78,659</b>	<b>134,980</b>	<b>69,495</b>
<b>REPAYMENT OF DEBT</b>				
Revenues from Local Sources:				
Local Tax Levy	40-1210	136,447	132,655	131,469
<b>TOTAL REVENUES FROM LOCAL SOURCES</b>		<b>136,447</b>	<b>132,655</b>	<b>131,469</b>
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	18,838	18,110	14,776
<b>TOTAL LOCAL REPAYMENT OF DEBT</b>		<b>155,285</b>	<b>150,765</b>	<b>146,245</b>
<b>TOTAL REPAYMENT OF DEBT</b>		<b>155,285</b>	<b>150,765</b>	<b>146,245</b>
<b>TOTAL REVENUES/SOURCES</b>		<b>3,638,429</b>	<b>3,939,075</b>	<b>3,935,000</b>

## OCEAN - LAVALLETTE BORO

## Advertised Appropriations

Budget Category	Account	2008-09 Expenditures	2009-10 Rev. Approp.	2010-11 Appropriations
<b>GENERAL CURRENT EXPENSE</b>				
Instruction:				
Regular Programs	11-1XX-100-XXX	955,955	1,044,006	1,086,687
Special Education	11-2XX-100-XXX	177,736	144,449	155,784
Basic Skills/Remedial	11-230-100-XXX	6,422	10,126	13,235
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	21,009	19,258	16,371
School Sponsored Athletics	11-402-100-XXX	27,458	30,617	28,953
Community Services Programs/Operations	11-800-330-XXX	8,222	4,040	4,121
Support Services:				
Tuition	11-000-100-XXX	1,022,513	1,074,540	1,018,357
Attendance and Social Work Services	11-000-211-XXX	4,025	5,183	7,183
Health Services	11-000-213-XXX	49,911	58,078	57,236
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	42,659	41,103	40,966

Guidance	11-000-218-XXX	35,313	36,501	36,383
Child Study Teams	11-000-219-XXX	24,693	40,759	46,529
Improvement of Instructional Services	11-000-221-XXX	7,648	13,211	14,378
Educational Media Services - School Library	11-000-222-XXX	48,994	53,877	58,178
Instructional Staff Training Services	11-000-223-XXX	11,640	13,679	32,172
General Administration	11-000-230-XXX	70,604	83,653	64,913
School Administration	11-000-240-XXX	46,699	47,055	47,468
Central Svcs & Admin Info Technology	11-000-25X-XXX	94,140	93,525	90,500
Interest Earned on Maintenance Reserve	10-606		100	76
Operation and Maintenance of Plant Services	11-000-26X-XXX	205,090	208,017	219,515
Student Transportation Services	11-000-270-XXX	132,875	155,705	145,346
Personal Services - Employee Benefits	11-XXX-XXX-2XX	401,361	423,222	516,566
Food Services	11-000-310-XXX	8,119	52,126	18,000
Total Support Services Expenditures		2,206,284	2,400,234	2,413,690
TOTAL GENERAL CURRENT EXPENSE		3,403,086	3,652,830	3,718,917
CAPITAL EXPENDITURES				
Interest Earned on Capital Reserve	10-604		500	300
Equipment	12-XXX-XXX-73X	1,399		
Facilities Acquisition and Construction Services	12-000-4XX-XXX			43
TOTAL CAPITAL EXPENDITURES		1,399	500	343
OPERATING BUDGET GRAND TOTAL		3,404,485	3,653,330	3,719,260
SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX	500	2,082	
Federal Projects:				
Title I	20-XXX-XXX-XXX	16,110	31,977	20,357
Title II	20-XXX-XXX-XXX			11,438
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	48,471	87,464	37,700
Other Special Projects	20-XXX-XXX-XXX	13,578	13,457	
Total Federal Projects		78,159	132,898	69,495
TOTAL GRANTS AND ENTITLEMENTS		78,659	134,980	69,495
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	155,285	150,765	146,245
TOTAL REPAYMENT OF DEBT		155,285	150,765	146,245
Total Expenditures		3,638,429	3,939,075	3,935,000
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
Local Contrib-Transfer to Grants & Entitlements	11-1XX-100-930			
Capital Reserve - Transfer to Repayment of Debt	12-000-400-933			
Transfer Property Sale Proceeds to Debt Svc Res	11-000-520-934			
TOTAL EXPENDITURES NET OF TRANSFERS		3,638,429	3,939,075	3,935,000

OCEAN - LAVALLETTE BORO

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2008	Audited Balance 6/30/2009	Estimated Balance 6/30/2010	E 6
Unassigned:				
General Operating Budget	250,795	236,905	236,905	
Repayment of Debt	0	0	0	
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	165,736	174,695	175,195	
Adult Education Programs	0	0	0	
Maintenance Reserve	50,098	51,531	51,631	
Legal Reserve	0	795	0	
Tuition Reserve	0	0	0	
Current Expense Emergency Reserve	75,000	5,000	5,000	
Restricted for Repayment of Debt	0	0	0	

OCEAN - LAVALLETTE BORO

Advertised Per Pupil Cost Calculations

2010 - 2011

	2007-08 Actual (1)	2008-09 Actual (2)	2009-10 Original Budget (3)	2009-10 Revised Budget (4)	2010-2011 Proposed Budget (5)
Per Pupil Cost Calculations:					
Total Comparative Per Pupil Cost	15318	16095	16270	16368	17501
Total Classroom Instruction	9172	10111	10210	10050	10980
Classroom-Salaries and Benefits	8788	9921	9986	9790	10699
Classroom-General Supplies and Textbooks	275	72	147	233	243
Classroom-Purchased Services and Other	109	118	77	27	39
Total Support Services	2191	1938	2239	2126	2491
Support Services-Salaries and Benefits	1561	1682	1829	1773	2176
Total Administrative Costs	1725	1825	1719	1812	1747
Administration-Salaries and Benefits	1451	1584	1537	1490	1609
Legal Costs	0	0	35	129	21
Total Operations and Maintenance of Plant	1517	1650	1491	1566	1715

Operations & Maintenance of Plant-Salary & Ben.	847	910	827	807	950
Total Food Services Costs	303	58	207	352	123
Total Extracurricular Costs	349	423	354	414	393
Total Equipment Costs	415	10	0	0	0
Employee Benefits as a % of Salaries	24.2	24.4	25.2	24.9	28.6

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2010 Comparative Spending Guide and can be found on the Department of Education's Internet address: <http://www.state.nj.us/education> under Finance, when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2009-10 revised appropriations and 2010-11 budgeted appropriations presented in this advertised budget. Total 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.

## OCEAN - LAVALLETTE BORO

## Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	10-11 Amount	Description of circumstances
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Total Unusual Revenues:

0

Total Unusual Appropriations:

0

OCEAN - LAVALLETTE BORO

## Shared Services -- Description of Shared Services

Lavallette School District participates in several shared services arrangements including the following:

- Child Study Team Services (Pt. Pleasant Beach BOE)
- Transportation jointures (MOESC, Toms River Regional BOE)
- Child Find Activities (Pt. Pleasant Beach BOE, Bay Head BOE, Seaside Park BOE)
- Professional Training (Southern Regional ETTC, Jackson BOE, Pt. Pleasant Beach BOE, Pt. Pleasant Boro BOE)
- Cooperative purchasing agreements (ACT, Pittsgrove BOE, MOESC)
- Class Trips (Bay Head BOE)
- School Dances, social events (Bay Head BOE, St. Peters School)
- Equipment Sharing (Lavallette Borough)
- Grades 9-12 sending/receiving relationships (Pt. Pleasant Beach High School, OCVTS Brick and Mates)
- Cultural Arts programs (Ocean County Library, Ocean County Vocational Schools, Pt. Pleasant Beach BOE)
- Community Service and mentoring programs (NJ STARS Ocean County College, Key Club Pt. Pleasant Beach High School)
- Rain Garden Outdoor Classroom (NJ Dept of Environment, Society of American Foresters, Wildlife Habitat, Incentive Program WHIP)
- Occupational, Physical and Speech Therapists, Counseling services (Bradley Beach BOE Manasquan BOE, Neptune City BOE, Sea Girt BOE, Pt. Pleasant Beach BOE)
- Facility Use (Toms River Youth Soccer, Lavallette Recreation, Lavallette Police, Nationalities Soccer League, Lavallette Voters and Taxpayers, Island Junior Baseball, Ocean County Girl Scouts, Ocean County Emergency Management)
- Student Recycling Program (Rutgers University, Rowan University, Ocean County Department of Solid Waste Management)
- \_Community activities (Simon's Kitchen, Jump Rope for Heart, Hats for Haiti)

OCEAN - LAVALLETTE BORO

## 22a. Estimated Tax Rate Information

## A. Estimated 10-11 School Tax Rate

## WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy		0 (A)
Estimated Net Taxable Valuation (as of 01/31/2010 )	1,863,830,357 (B)	
Estimated 10-11 General Fund School Tax Rate=(A)/(B)X100		0.0000 (C)

## WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy		0 (D)
Estimated Net Taxable Valuation (as of 01/31/2010 )	1,863,830,357 (E)	
Estimated 10-11 Total School Tax Rate=(D)/(E)X100		0.0000 (F)

## B. Estimated 10-11 Equalized School Tax Rate

## WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	0 (G)
Estimated Equalized Valuation (as of 01/31/2010 )	2,412,205,634 (H)
Estimated 10-11 Equalized General Fund School Tax Rate=(G)/(H)X100	0.0000 (I)

## WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	0 (J)
Estimated Equalized Valuation (as of 01/31/2010 )	2,412,205,634 (K)
Estimated 10-11 Equalized Total School Tax Rate=(J)/(K)X100	0.0000 (L)

## OCEAN - LAVALLETTE BORO

## 17. Salaries and Benefits of Certain District Employees

Name	Dr. Peter Morris
Job Title	Superintendent

Base Annual Salary	139,389
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2008
Ending Date of Contract	06/30/2011
Annual Work Days	240
Annual Vacation Days	20
Annual Sick Days	12
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:	
Allowances	0
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	1,800
Retirement Plans	0

Post-Employment Benefits	0
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	

In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

Additional Comments

## OCEAN - LAVALLETTE BORO

## 17. Salaries and Benefits of Certain District Employees

Name	Patricia Christopher
Job Title	Business Administrator

Base Annual Salary	110,000
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2010
Ending Date of Contract	06/30/2011
Annual Work Days	240
Annual Vacation Days	22
Annual Sick Days	12
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:	
Allowances	4,800
Bonuses	0

Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	2,640
Retirement Plans	0
Post-Employment Benefits	15,000
Description of:	
Buyback of Sick Days	Teachers' allowed \$16,000
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

Additional Comments