

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	316.0	324.0	348.0
On Roll Special Ed Full-Time	89.0	88.0	92.0
On Roll Subtotal	405.0	412.0	440.0
In Private School Placements	5.0	4.5	0.0
Sent to Other Districts Regular	83.0	91.0	83.0
Sent to Other Districts Special Ed	29.0	40.0	39.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	1,324,601	1,359,753	1,526,387
	Total Tax Levy	10-121x	1,324,601	1,359,753	1,526,387
	Total Tuition	10-1300	6,873	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	344,204	31,680	102,235
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	42,396	0	0
	Interest Earned on Capital Reserve Funds	10-1XXX	7,952	750	1,500
	Total Revenues from Local Sources		1,726,026	1,392,183	1,630,122
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	70,662	80,050	80,863
	Extraordinary Aid	10-3131	71,109	45,000	75,440
	Categorical Special Education Aid	10-3132	449,728	514,987	821,963
	Equalization Aid	10-3176	6,208,624	6,975,360	7,177,573
	Categorical Security Aid	10-3177	135,295	202,622	159,001
	Other State Aids	10-3XXX	910	0	0
	Total Revenues from State Sources		6,936,328	7,818,019	8,314,840
General Fund Revenues from Federal Sources	Impact Aid-8002 or 8003 General	10-4101	831,901	638,931	543,452
	Medicaid Reimbursement	10-4200	23,805	19,779	3,669
	Total Revenues from Federal Sources		855,706	658,710	547,121
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	256,730	424,598
	Transfers from Other Funds	10-5200	6,771	0	0
	Actual Revenues (Over)/Under Expenditures		-586,490	0	0
General Fund Revenues	Total Operating Budget		8,938,341	10,125,642	10,916,681
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	14,916	0	2,000
	Total Revenues from Local Sources	20-1XXX	14,916	0	2,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	30,000	45,000
	Preschool Education Aid	20-3218	1,197,799	1,177,176	1,125,432
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	9,044	0	0
	Total Revenues from State Sources		1,206,843	1,207,176	1,170,432

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	204,260	200,760	157,329
	Title II	20-4451-4455	21,648	18,753	14,760
	ARP-IDEA Preschool	20-4409	6,906	0	0
	IDEA Part B (Handicapped)	20-4420-4429	156,872	161,200	133,654
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	24,000	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	11,257	0	0
	ARP-ESSER	20-4540	39,253	0	0
	CRRSA Act-ESSER II	20-4534	30,101	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	7	0	0
	Total Revenues from Federal Sources		494,304	380,713	305,743
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	181,104	281,358
Special Revenue Fund Revenues	Total Grants and Entitlements		1,710,103	1,768,993	1,759,533
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	102,840	170,930	96,137
	Total Revenues from Local Sources		102,840	170,930	96,137
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	0	63,485	157,038
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	1
	Total Local Repayment of Debt		102,840	234,415	253,176
Debt Service Fund Revenues	Total Repayment of Debt		102,840	234,415	253,176
All Fund Revenues	Total Revenues/Sources		10,751,284	12,129,050	12,929,390
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	181,104	281,358
	Total Revenues/Sources Net of Transfers		10,751,284	11,947,946	12,648,032

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,684,398	2,033,769	2,176,688
	Special Education-Instruction	11-2XX-100-XXX	1,077,371	1,139,734	1,302,260
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	8,230	19,480	29,750
	School-Sponsored Athletics-Instruction	11-402-100-XXX	8,779	40,750	43,406
	Summer School	11-422-XXX-XXX	0	4,500	4,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,642,534	3,051,525	3,367,816
	Undistributed Expenditures-Health Services	11-000-213-XXX	120,699	125,352	48,159
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	80,238	98,047	149,807
	Undistributed Expenditures-Guidance	11-000-218-XXX	70,285	39,350	40,600
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	182,240	204,632	185,307
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	91,402	60,817	151,351
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	24,048	14,850	17,500
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,763	10,500	11,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	178,756	197,676	212,474
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	143,941	157,862	161,718
	Undistributed Expenditures-Central Services	11-000-251-XXX	261,946	279,820	236,310
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	50,736	63,762	55,300
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	524,645	583,825	550,836
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	356,148	460,400	498,209
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,339,911	1,314,543	1,621,104
	Undistributed Expenditures-Food Services	11-000-310-930	29,717	25,000	30,000
	Total Undistributed Expenditures		6,102,009	6,687,961	7,337,991
General Fund Current Expenses	Total General Current Expense		8,880,787	9,926,194	10,894,595
Capital Outlay	Equipment	12-XXX-XXX-730	15,068	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	42,486	198,698	20,586
	Interest Deposit to Capital Reserve	10-604	0	750	1,500
	Total Capital Outlay		57,554	199,448	22,086
General Fund Expenses and Transfers	General Fund Grand Total		8,938,341	10,125,642	10,916,681

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	636,875	646,262	774,972
	Support Services	20-218-200-XXX	487,141	682,018	676,818
	Facility Acquisition and Construction Services	20-218-400-XXX	73,783	60,000	0
	Total Preschool Education Aid	20-218-XXX-XXX	1,197,799	1,388,280	1,451,790
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	9,044	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,206,843	1,388,280	1,451,790
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	204,260	200,760	157,329
	Title II	20-XXX-XXX-XXX	21,648	18,753	14,760
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	156,872	161,200	133,654
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	6,906	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	30,101	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	7	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	39,253	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	24,000	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	11,257	0	0
	Total Federal Projects	20-XXX-XXX-XXX	494,304	380,713	305,743
Special Revenue Fund Expenses	Total Special Revenue Funds		1,710,103	1,768,993	1,759,533
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	102,840	234,415	253,176
	Total Debt Service Funds		102,840	234,415	253,176
All Fund Expenses	Total Expenditures/Appropriations		10,751,284	12,129,050	12,929,390
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	181,104	281,358
	Total Expenditures Net of Transfers		10,751,284	11,947,946	12,648,032

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	557,382	806,193	283,920	250,000
	Repayment of Debt	1	1	1	0
Restricted for General Operating Budget	Capital Reserve	77,330	77,330	378,080	379,580
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	34,457	425,135	390,678	0
	Unemployment Fund	0	0	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	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	12,081	18,041	18,041	18,041
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,162	\$17,124	\$16,992	\$18,398	\$18,634
Total Classroom Instruction	\$10,560	\$10,932	\$10,574	\$11,449	\$11,894
Classroom-Salaries and Benefits	\$10,172	\$10,533	\$10,073	\$10,906	\$11,267
Classroom-General Supplies and Textbooks	\$221	\$223	\$167	\$181	\$239
Classroom-Purchased Services	\$166	\$175	\$334	\$362	\$389
Total Support Services	\$2,351	\$2,753	\$2,856	\$3,092	\$3,201
Support Services-Salaries and Benefits	\$2,057	\$2,218	\$2,339	\$2,533	\$2,663
Total Administrative Costs	\$2,377	\$1,885	\$1,875	\$2,030	\$1,825
Administration Salaries and Benefits	\$1,797	\$1,330	\$1,283	\$1,389	\$1,232
Total Operations and Maintenance of Plant	\$1,657	\$1,417	\$1,434	\$1,552	\$1,398
Operations and Maintenance-Salaries and Benefits	\$547	\$542	\$513	\$556	\$575
Board Contribution to Food Services	\$100	\$73	\$56	\$61	\$68
Total Extracurricular Costs	\$107	\$52	\$172	\$187	\$223
Total Equipment Costs	\$113	\$217	\$135	\$146	\$0
Legal Costs	\$129	\$88	\$49	\$54	\$57
Employee Benefits as a percentage of salaries*	27.27%	33.20%	31.06%	31.06%	33.95%

*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 2024-25 revised appropriations and the 2025-26 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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Shared Business Administrator - 60-40 split PLANNED - NOT BUDGETED AS OF 3.6.25	0

Estimated Tax Rates

Municipality	Category	Amount
Lakehurst Borough	(A) General Fund School Levy	1,526,387
	(D) Total School Levy	1,622,524
	(B) Estimated Net Taxable Valuation (as of 03/06/25)	234,843,600
	(H) Estimated Equalized Valuation (as of 03/06/25)	258,552,901
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6500
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.6909
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.5904
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.6275

Employee Contract List for District

Name	Category	Measure
Carmen Quaglia	Job Title	Social Worker
	Job Title II	N/A
	Base Annual Salary Amount	\$106,580
	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	07/01/25
	End Date of Contract	06/30/26
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	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
David Loder	Job Title	Psychologist
	Job Title II	CST Supervisor
	Base Annual Salary Amount	\$103,576
	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	07/01/25
	End Date of Contract	06/30/26

Employee Contract List for District

Name	Category	Measure
David Loder	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	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
Joseph A. Firetto	Job Title	Business Administrator
	Job Title II	N/A
	Base Annual Salary Amount	\$111,424
	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	07/01/25
	End Date of Contract	06/30/26
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	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)	\$0

Employee Contract List for District

Name	Category	Measure
Joseph A. Firetto	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	None Reported
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None Reported
	Contractual Post-Employment Benefit Description of Payout of Personal days	None Reported
	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
Loren Fuhring	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$162,400
	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	07/01/24
	End Date of Contract	06/30/29

Employee Contract List for District

Name	Category	Measure
Loren Fuhring	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	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
Stephanie Rucci	Job Title	Vice Principal
	Job Title II	N/A
	Base Annual Salary Amount	\$134,378
	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	07/01/25
	End Date of Contract	06/30/26
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	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