

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	149.0	132.0	141.0
On Roll Special Ed Full-Time	10.0	11.0	11.0
On Roll Subtotal	159.0	143.0	152.0
In Private School Placements	0.0	0.0	1.0
Sent to Other Districts Regular	32.5	33.0	36.0
Sent to Other Districts Special Ed	5.5	7.0	7.0
Received	85.0	81.0	79.0

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	4,113,460	4,188,777	4,368,300
	Total Tax Levy	10-121x	4,113,460	4,188,777	4,368,300
	Total Tuition	10-1300	492,146	516,441	597,070
	Unrestricted Miscellaneous Revenues	10-1XXX	132,036	26,373	20,350
	Interest Earned on Maintenance Reserve	10-1XXX	0	200	200
	Interest Earned on Capital Reserve Funds	10-1XXX	0	500	500
	Other Restricted Miscellaneous Revenues	10-1XXX	25,996	0	0
	Total Revenues from Local Sources		4,763,638	4,732,291	4,986,420
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	56,079	56,079	37,848
	Categorical Special Education Aid	10-3132	94,293	97,166	112,129
	Categorical Security Aid	10-3177	15,724	15,724	15,053
	Other State Aids	10-3XXX	1,820	1,000	0
	Total Revenues from State Sources		167,916	169,969	165,030
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	18,417	130,157
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	100,000	100,000
	Withdrawal from Maintenance Reserve	10-310	0	165,000	100,000
	Adjustment for Prior Year Encumbrances		0	14,418	0
	Actual Revenues (Over)/Under Expenditures		-172,429	0	0
General Fund Revenues	Total Operating Budget		4,759,125	5,200,095	5,481,607
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	37,451	10,000	10,000
	Total Revenues from Local Sources	20-1XXX	37,451	10,000	10,000
Special Revenue Fund Revenues from State Sources	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	6,574	0	0
	Total Revenues from State Sources		6,574	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	62,955	51,870	0
	Title II	20-4451-4455	3,483	2,827	2,403
	Title IV	20-4471-4474	10,000	10,000	8,500
	IDEA Part B (Handicapped)	20-4420-4429	50,377	49,131	42,858
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	19,919	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	21,497	18,374	0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	22,944	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	14,569	0	0
	ARP-ESSER	20-4540	161,010	0	0
	Other	20-4XXX	35,621	0	0
	Total Revenues from Federal Sources		402,375	132,202	53,761
Special Revenue Fund Revenues	Total Grants and Entitlements		441,207	142,202	63,761
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	177,910	181,387	85,640
	Interest Earned on Debt Service Reserve	40-1XXX	0	150	50
	Total Revenues from Local Sources		177,910	181,537	85,690
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	61,260	62,008	62,722
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	324,298	0
	Withdrawal from Debt Service Reserve	40-313	0	1,500	36,113
	Total Local Repayment of Debt		239,170	569,343	184,525
	Actual Revenues (Over)/Under Expenditures		6,000	0	0
Debt Service Fund Revenues	Total Repayment of Debt		245,170	569,343	184,525
All Fund Revenues	Total Revenues/Sources		5,445,502	5,911,640	5,729,893
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		5,445,502	5,911,640	5,729,893

Advertised Appropriations

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	1,208,952	1,287,835	1,309,931
	Special Education-Instruction	11-2XX-100-XXX	324,855	335,093	427,054
	Basic Skills/Remedial-Instruction	11-230-100-XXX	71,266	113,160	76,987
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	21,361	32,350	25,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	52,119	53,750	31,000
	Community Services Programs/Operations	11-800-330-XXX	11,045	6,870	6,505
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	891,946	1,010,222	1,076,275
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	9,935	5,420	5,213
	Undistributed Expenditures-Health Services	11-000-213-XXX	91,853	104,529	107,685
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	26,284	30,420	54,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	46,788	83,014	86,821
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	53,936	54,490	65,705
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	47,540	49,173	41,306
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	71,340	99,030	106,150
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	70,480	94,408	109,904
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	100,758	93,891	100,179
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	55,612	97,061	88,121
	Undistributed Expenditures-Central Services	11-000-251-XXX	137,453	114,046	115,331
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	7,370	8,200	9,150
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	491,345	516,805	561,178
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	155,194	142,584	177,725
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	666,288	673,360	753,020
	Undistributed Expenditures-Food Services	11-000-310-930	10,000	10,000	10,000
	Total Undistributed Expenditures		2,934,122	3,186,653	3,467,763
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	200	200
General Fund Current Expenses	Total General Current Expense		4,623,720	5,015,911	5,344,440

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	135,405	83,631	36,614
	Facilities Acquisition and Construction Services	12-000-400-XXX	0	100,053	100,053
	Interest Deposit to Capital Reserve	10-604	0	500	500
	Total Capital Outlay		135,405	184,184	137,167
General Fund Expenses and Transfers	General Fund Grand Total		4,759,125	5,200,095	5,481,607
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	6,574	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	6,574	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	62,955	51,870	0
	Title II	20-XXX-XXX-XXX	3,483	2,827	2,403
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	50,377	49,131	42,858
	Other	20-XXX-XXX-XXX	35,621	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	161,010	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	19,919	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	21,497	18,374	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	22,944	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	14,569	0	0
	Total Federal Projects	20-XXX-XXX-XXX	402,375	132,202	53,761
Special Revenue Fund Expenses	Total Special Revenue Funds		441,207	142,202	63,761
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	245,170	244,895	184,475
	Increase In Debt Service Reserve	40-608	0	324,298	0
	Interest Earned on Debt Service Reserve	40-608	0	150	50
	Total Debt Service Funds		245,170	569,343	184,525
All Fund Expenses	Total Expenditures/Appropriations		5,445,502	5,911,640	5,729,893
Expenses Net of Transfers	Total Expenditures Net of Transfers		5,445,502	5,911,640	5,729,893

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	208,255	251,820	251,820	250,000
	Repayment of Debt	330,298	324,298	0	0
Restricted for General Operating Budget	Capital Reserve	1,514,161	1,514,411	1,414,911	1,315,411
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	802,918	803,038	563,238	463,438
	Legal Reserve	18,417	146,754	128,337	0
	Unemployment Fund	46,144	72,140	72,140	72,140
	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	11,061	16,254	16,254	16,254
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	322,948	286,885

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	\$22,738	\$22,716	\$22,959	\$27,006	\$26,894
Total Classroom Instruction	\$12,957	\$12,899	\$13,084	\$15,051	\$15,130
Classroom-Salaries and Benefits	\$12,086	\$11,858	\$12,149	\$13,685	\$13,628
Classroom-General Supplies and Textbooks	\$420	\$239	\$307	\$352	\$369
Classroom-Purchased Services	\$451	\$801	\$628	\$1,014	\$1,134
Total Support Services	\$3,158	\$3,169	\$3,820	\$4,342	\$4,539
Support Services-Salaries and Benefits	\$2,283	\$2,251	\$2,934	\$3,303	\$3,173
Total Administrative Costs	\$2,259	\$2,359	\$2,141	\$2,677	\$2,577
Administration Salaries and Benefits	\$1,867	\$1,958	\$1,866	\$2,320	\$2,280
Total Operations and Maintenance of Plant	\$3,377	\$3,526	\$3,137	\$4,023	\$4,030
Operations and Maintenance-Salaries and Benefits	\$1,782	\$1,778	\$1,474	\$1,924	\$1,441
Board Contribution to Food Services	\$70	\$64	\$61	\$70	\$66
Total Extracurricular Costs	\$823	\$580	\$641	\$743	\$459
Total Equipment Costs	\$1,078	\$860	\$457	\$585	\$241
Legal Costs	\$187	\$188	\$91	\$124	\$79
Employee Benefits as a percentage of salaries*	25.01%	29.55%	29.38%	27.01%	30.64%
<div><div>*Does not include pension and social security paid by the State on-behalf of the district.</div><div>**Federal and State funds in the blended resource school-based budgets.</div></div> <div><div>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/.</div><div>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.</div></div>					

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
300	Interest Bank	20,000	Interest
75500	Classroom equipment Steam Lab	15,114	replace current furniture
75700	Tile Restoration	12,000	Bathroom tiles annual rejuvenation
	HVAC Maintenance	9,500	HVAC Maintenance

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Banking	Lavallette BOE is a member of the Ocean County Banking Consortium to negotiate banking terms and rates	0
Business Services	Lavallette Board of Education provides Business Administrator services to Seaside Park BOE and shares a Board Secretary with Seaside Park BOE	0
Curriculum Services	The district participates in OC3 and MC3 curriculum development	0
Custodial and Maintenance Services	Lavallette has a shared service agreement with Ocean Gate BOE for a shared CEFM	0
Food Services	Lavallette BOE has a shared service agreement with Point Pleasant Borough BOE for provision of Food Service oversight as well as provision of a cook/manager	0
Insurance Coverages and Benefits	Lavallette BOE participates in SEHBP as well as a broker sponsored pool for dental and vision coverages	0
Municipal/Public Works	Lavallette DPW provides trash pick up and snow removal for the Lavallette School	0
Professional Staff Development	The district shares professional development programing with Point Pleasant Beach and Point Pleasant Borough BOEs.	0
Purchasing	Lavallette participates with ESC of New Jersey, Camden County Co-op purchasing as well as MOESC. Additionally for the district participates in co-op purchasing for food and milk.	0
Superintendent and Assistant Sup.	Lavallette Board of Education provides Superintendent services to Seaside Park BOE	0
Technology Services	Lavallette has a shared service agreement for technology services with Point Pleasant Borough BOE	0
Transportation Services, including Fuel	Lavallette Boe has jointure agreements with Point Pleasant Borough BOE and Central Regional BOE for high school, vocational school , sports and class trip transportation as well as using MOESC for special education transportation	0

Estimated Tax Rates

Municipality	Category	Amount
Lavallette Borough	(A) General Fund School Levy	4,368,300
	(D) Total School Levy	4,453,940
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	2,433,410,400
	(H) Estimated Equalized Valuation (as of 10/01/24)	3,982,668,412
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.1795
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.1830
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.1097
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.1118

Employee Contract List for District

Name	Category	Measure
Dr. Lisa Gleason	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$173,382
	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	07/01/24
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	223
	Contracted Number of Annual Vacation Days	20
	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	\$25,085
	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	\$32,338
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max paid out at retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max paid out 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

Employee Contract List for District

Name	Category	Measure
Dr. Lisa 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
Lindsey Knehr	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Supervisor
	Base Annual Salary Amount	\$98,940
	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	06/30/25
	Contracted Number of Annual Work Days	185
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	10
	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
Loretta Hill	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$100,000
	Full-Time Equivalent (FTE)	0.8
	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	07/01/24
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	167
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
Michael Hajasafari	Job Title	Vice Principal
	Job Title II	Teacher
	Base Annual Salary Amount	\$97,000
	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	07/01/24
	End Date of Contract	06/30/25

Employee Contract List for District

Name	Category	Measure
Michael Hajasafari	Contracted Number of Annual Work Days	185
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	10
	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