

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	197.0	195.0	194.0
On Roll Special Ed Full-Time	41.0	37.0	37.0
On Roll Subtotal	238.0	232.0	231.0
In Private School Placements	2.0	1.0	0.0
Sent to Other Districts Special Ed	1.0	1.0	0.0
Received	10.0	14.0	0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,770,000	3,760,000	3,760,000
Total Tuition	10-1300	42,742	14,250	15,000
Unrestricted Miscellaneous Revenues	10-1XXX	66,602	6,970	6,900
Interest Earned On Current Expense Emergency Res	10-1XXX	834	550	550
Interest Earned On Maintenance Reserve	10-1XXX	680	650	650
Interest Earned On Capital Reserve Funds	10-1XXX	2,577	1,200	1,200
Subtotal - Revenues From Local Sources		3,883,435	3,783,620	3,784,300
Revenues from State Sources:				
School Choice Aid	10-3116	344,723	356,610	407,310
Categorical Transportation Aid	10-3121	107,714	107,714	107,714
Extraordinary Aid	10-3131	40,747	0	0
Categorical Special Education Aid	10-3132	138,078	138,078	138,078
Equalization Aid	10-3176	47,971	47,971	47,971
Categorical Security Aid	10-3177	17,295	17,295	17,295
Adjustment Aid	10-3178	183,924	166,750	123,160
Parcc Readiness Aid	10-3181	2,375	2,375	0
Per Pupil Growth Aid	10-3182	2,375	2,375	0
Professional Learning Community Aid	10-3183	2,360	2,360	0
Other State Aids	10-3XXX	2,084	0	0
Subtotal - Revenues From State Sources		889,646	841,528	841,528
Budgeted Fund Balance - Operating Budget	10-303	0	46,162	42,830
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	360,000	0
Withdrawal From Current Expense Emergency Rsv	10-312	0	0	60,800
Adjustment For Prior Year Encumbrances		0	156,400	0
Actual Revenues (Over)/Under Expenditures		-176,788	0	0
Total Operating Budget		4,596,293	5,187,710	4,729,458

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	15,367	18,933	15,146
Title II	20-4451-4455	40	4,739	3,790
Title IV	20-4471-4474	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	67,085	65,764	52,610
Other	20-4XXX	24,504	46,285	0
Total Revenues From Federal Sources		106,996	145,721	79,546
Total Grants And Entitlements		106,996	145,721	79,546
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	418,500	416,100	408,450
Total Revenues From Local Sources		418,500	416,100	408,450
Total Local Repayment Of Debt		418,500	416,100	408,450
Total Repayment Of Debt		418,500	416,100	408,450
Total Revenues/Sources		5,121,789	5,749,531	5,217,454
Total Revenues/Sources Net of Transfers		5,121,789	5,749,531	5,217,454

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,611,786	1,594,654	1,534,217
Special Education - Instruction	11-2XX-100-XXX	245,495	264,334	306,650
Basic Skills/Remedial - Instruction	11-230-100-XXX	20,803	112,629	14,600
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	17,618	18,230	20,592
School-Sponsored Athletics - Instruction	11-402-100-XXX	21,754	24,448	24,750
Other Instructional Programs - Instruction	11-4XX-100-XXX	7,434	6,868	9,368
Community Services Programs/Operations	11-800-330-XXX	0	9,955	10,175
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	212,079	135,690	183,421
Undist. Expenditures - Health Services	11-000-213-XXX	68,816	75,408	77,450
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	100,404	107,201	106,800
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	42,606	68,402	74,097
Undist. Expenditures - Child Study Teams	11-000-219-XXX	183,197	178,275	182,150
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	26,155	3,160	3,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	42,548	70,870	45,025
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	5,041	11,230	11,230
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	115,677	122,834	110,550
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	198,899	204,739	192,950
Undist. Expend. - Central Services	11-000-251-XXX	135,695	138,153	123,508
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	373,076	425,904	448,450
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	269,723	302,510	317,142
Personal Services - Employee Benefits	11-XXX-XXX-2XX	656,026	799,320	825,813
Total Undistributed Expenditures		2,429,942	2,643,696	2,701,586
Interest Earned On Maintenance Reserve	10-606	0	650	650
Interest Earned On Current Expense Emergency Res	10-607	0	550	550
Total General Current Expense		4,354,832	4,676,014	4,623,138

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	10,884	15,510	43,100
Facilities Acquisition And Const. Serv.	12-000-400-XXX	142,100	419,873	20,073
Interest Deposit To Capital Reserve	10-604	0	1,200	1,200
Total Capital Outlay		152,984	436,583	64,373
Transfer Of Funds To Charter Schools	10-000-100-56X	88,477	75,113	41,947
General Fund Grand Total		4,596,293	5,187,710	4,729,458
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	15,367	18,933	15,146
Title II	20-XXX-XXX-XXX	40	4,739	3,790
Title IV	20-XXX-XXX-XXX	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	67,085	65,764	52,610
Other	20-XXX-XXX-XXX	24,504	46,285	0
Total Federal Projects	20-XXX-XXX-XXX	106,996	145,721	79,546
Total Special Revenue Funds		106,996	145,721	79,546
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	418,500	416,100	408,450
Total Debt Service Funds		418,500	416,100	408,450
Total Expenditures/Appropriations		5,121,789	5,749,531	5,217,454
Total Expenditures Net of Transfers		5,121,789	5,749,531	5,217,454

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	352,140	338,992	292,830	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	607,820	797,792	438,992	440,192
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	151,122	151,802	152,452	153,102
Restricted for General Operating Budget	Legal Reserve	35,087	0	0	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	185,325	186,159	186,709	126,459
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	0	0

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	\$15,747	\$16,696	\$17,707	\$18,582	\$17,997
Total Classroom Instruction	\$9,535	\$10,030	\$10,592	\$10,982	\$10,505
Classroom-Salaries and Benefits	\$9,033	\$9,519	\$9,985	\$9,982	\$9,889
Classroom-General Supplies and Textbooks	\$399	\$399	\$474	\$870	\$484
Classroom-Purchased Services	\$104	\$111	\$133	\$129	\$133
Total Support Services	\$2,344	\$2,414	\$2,615	\$2,788	\$2,716
Support Services-Salaries and Benefits	\$1,888	\$1,974	\$2,190	\$2,357	\$2,285
Total Administrative Costs	\$2,146	\$2,247	\$2,189	\$2,400	\$2,238
Administration Salaries and Benefits	\$1,806	\$1,529	\$1,557	\$1,584	\$1,600
Total Operations and Maintenance of Plant	\$1,520	\$1,780	\$2,040	\$2,095	\$2,197
Operations and Maintenance-Salaries and Benefits	\$752	\$858	\$989	\$1,005	\$1,021
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$186	\$209	\$230	\$238	\$254
Total Equipment Costs	\$198	\$47	\$15	\$68	\$188
Legal Costs	\$33	\$43	\$13	\$14	\$14
Employee Benefits as a percentage of salaries*	27.07%	24.96%	29.77%	29.69%	31.06%

*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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Share a School Business Administrator and Business Office Clerk with Sussex County Educational Services Commission	0
Others	Member Sussex Rural Electric Cooperative for eletricity	0
Transportation Services, including Fuel	Member of Sussex County Regional Cooperative which goes go out to bid on transportation	0
Transportation Services, including Fuel	Member of Morris County Co-op for fuel oil purchases	0
Purchasing	Member of Educational Data Cooperative for competitive bidding on general supplies, paper, art and office supplies	0
Purchasing	Member of Educational Services Commission of New Jersey for purchasing	0
Municipal/Public Works	Work with our Township and they provide snow plowing, garbage removal and recycling services at no cost to the school	0
Insurance Coverages and Benefits	Member of School Alliance Insurance Fund for property, liability and worker's compensation insurance	0
Insurance Coverages and Benefits	Participate in NJ State Health Benefits for employee medical and dental insurance	0

ID=Lafayette

Category	Amount
(A) General Fund School Levy	3,760,000
(D) Total School Levy	4,172,275
(B) Estimated Net Taxable Valuation (as of 12/31/17)	329,378,696
(H) Estimated Equalized Valuation (as of 12/31/17)	341,495,402
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1415
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2667
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1010
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2218

Name=Gerard Fazio

Category	Measure
Job Title	Assistant Principal
Job Title II	None Reported
Base Annual Salary Amount	\$86,700
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	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	251
Contracted Number of Annual Vacation Days	16
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
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
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	N/A - not in contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A - not in contract
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A - not in contract
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=Gerard Fazio

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=Jennifer Cenatiempo

Category	Measure
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$115,000
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	08/18/16
End Date of Contract	06/30/20
Contracted Number of Annual Work Days	251
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	\$8,145
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,013
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$28,269
Contractual Post-Employment Benefit Description of Payout of Sick days	Max Per Contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max Per Contract
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A - not in contract
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=Jennifer Cenatiempo

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=Shared Service

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$88,375
Full-Time Equivalent (FTE)	0.4
Shared with Another District?	Y
Shared County	37
Shared District	5105
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	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
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	Paid through SCESC
Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid through SCESC
Contractual Post-Employment Benefit Description of Payout of Personal days	Paid through SCESC
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=Shared Service

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	Lafayette to SCESC for Shared Service \$88,375
Additional Comment 2	None Reported
Additional Comment 3	None Reported