

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	195.0	179.0	176.0
On Roll Special Ed Full-Time	37.0	27.0	25.0
On Roll Subtotal	232.0	206.0	201.0
In Private School Placements	1.0	1.0	0.0
Sent to Other Districts Special Ed	1.0		0.0
Received	14.0	12.0	14.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,760,000	3,760,000	3,750,000
	Total Tuition	10-1300	46,980	15,000	18,000
	Unrestricted Miscellaneous Revenues	10-1XXX	15,807	6,900	7,200
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	1,878	550	600
	Interest Earned on Maintenance Reserve	10-1XXX	1,532	650	700
	Interest Earned on Capital Reserve Funds	10-1XXX	5,485	1,200	1,300
	Total Revenues from Local Sources		3,831,682	3,784,300	3,777,800
General Fund Revenues from State Sources	School Choice Aid	10-3116	356,610	407,310	380,970
	Categorical Transportation Aid	10-3121	107,714	107,714	107,714
	Extraordinary Aid	10-3131	28,231	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	166,750	116,159	95,526
	PARCC Readiness Aid	10-3181	2,375	0	0
	Per Pupil Growth Aid	10-3182	2,375	0	0
	Professional Learning Community Aid	10-3183	2,360	0	0
	Other State Aids	10-3XXX	2,643	0	0
Total Revenues from State Sources		872,402	834,527	787,554	
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	42,830	30,874
	Withdrawal from Current Expense Emergency Reserve	10-312	0	60,800	98,100
	Adjustment for Prior Year Encumbrances		0	402,710	0
	Actual Revenues (Over)/Under Expenditures		-123,791	0	0
General Fund Revenues	Total Operating Budget		4,580,293	5,125,167	4,694,328
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	18,173	5,000	0
	Total Revenues from Local Sources	20-1XXX	18,173	5,000	0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	18,933	23,208	14,938
	Title II	20-4451-4455	10,550	4,338	3,470
	Title IV	20-4471-4474	10,000	10,351	5,600
	I.D.E.A. Part B (Handicapped)	20-4420-4429	65,776	65,191	52,153
	Other	20-4XXX	28,111	33,462	0
	Total Revenues from Federal Sources		133,370	136,550	76,161
Special Revenue Fund Revenues	Total Grants and Entitlements		151,543	141,550	76,161
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	416,100	408,450	398,500
	Total Revenues from Local Sources		416,100	408,450	398,500
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		416,100	408,450	398,500
Debt Service Fund Revenues	Total Repayment of Debt		416,100	408,450	398,500
All Fund Revenues	Total Revenues/Sources		5,147,936	5,675,167	5,168,989
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		5,147,936	5,675,167	5,168,989

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,588,282	1,547,873	1,673,894
	Special Education-Instruction	11-2XX-100-XXX	258,460	304,375	266,494
	Basic Skills/Remedial-Instruction	11-230-100-XXX	84,011	34,000	46,328
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	18,029	20,592	23,800
	School-Sponsored Athletics-Instruction	11-402-100-XXX	23,748	35,945	39,065
	Other Instructional Programs-Instruction	11-4XX-100-XXX	7,790	10,568	10,600
	Community Services Programs/Operations	11-800-330-XXX	0	9,158	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	125,527	165,658	25,000
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	9,955	10,175	11,776
	Undistributed Expenditures-Health Services	11-000-213-XXX	71,572	77,450	85,560
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	95,311	107,872	127,810
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	53,041	74,097	0
	Undistributed Expenditures-Guidance	11-000-218-XXX	0	0	48,278
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	171,569	182,150	186,506
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	2,695	3,000	3,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	42,874	45,025	46,528
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,833	11,230	11,250
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	118,390	123,044	104,150
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	190,775	205,750	194,331
	Undistributed Expenditures-Central Services	11-000-251-XXX	122,086	132,758	80,775
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	368,755	471,931	480,427
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	294,107	312,142	333,249
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	744,660	811,755	726,418
	Total Undistributed Expenditures		2,417,150	2,734,037	2,465,058
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	650	700
	Interest Earned on Current Expense Emergency Res	10-607	0	550	600
General Fund Current Expenses	Total General Current Expense		4,397,470	4,697,748	4,526,539

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	15,337	138,599	61,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	92,373	245,673	20,073
	Interest Deposit to Capital Reserve	10-604	0	1,200	1,300
	Total Capital Outlay		107,710	385,472	82,373
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	75,113	41,947	85,416
	General Fund Grand Total		4,580,293	5,125,167	4,694,328
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	18,173	5,000	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	18,933	23,208	14,938
	Title II	20-XXX-XXX-XXX	10,550	4,338	3,470
	Title IV	20-XXX-XXX-XXX	10,000	10,351	5,600
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	65,776	65,191	52,153
	Other	20-XXX-XXX-XXX	28,111	33,462	0
	Total Federal Projects	20-XXX-XXX-XXX	133,370	136,550	76,161
Special Revenue Fund Expenses	Total Special Revenue Funds		151,543	141,550	76,161
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	416,100	408,450	398,500
	Total Debt Service Funds		416,100	408,450	398,500
All Fund Expenses	Total Expenditures/Appropriations		5,147,936	5,675,167	5,168,989
Expenses Net of Transfers	Total Expenditures Net of Transfers		5,147,936	5,675,167	5,168,989

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	797,792	687,152	688,352	689,652
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	151,802	153,334	153,984	154,684
	Legal Reserve	0	0	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	186,159	188,036	127,786	30,286
	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	338,992	323,704	280,874	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,696	\$17,417	\$17,997	\$20,782	\$21,152
Total Classroom Instruction	\$10,030	\$10,667	\$10,505	\$11,954	\$12,573
Classroom-Salaries and Benefits	\$9,519	\$9,783	\$9,889	\$11,186	\$11,516
Classroom-General Supplies and Textbooks	\$399	\$700	\$484	\$619	\$841
Classroom-Purchased Services	\$111	\$185	\$133	\$150	\$216
Total Support Services	\$2,414	\$2,458	\$2,716	\$3,116	\$3,175
Support Services-Salaries and Benefits	\$1,974	\$2,161	\$2,285	\$2,624	\$2,587
Total Administrative Costs	\$2,247	\$2,232	\$2,238	\$2,697	\$2,301
Administration Salaries and Benefits	\$1,529	\$1,565	\$1,600	\$1,856	\$1,827
Total Operations and Maintenance of Plant	\$1,780	\$1,807	\$2,197	\$2,586	\$2,684
Operations and Maintenance-Salaries and Benefits	\$858	\$875	\$1,021	\$1,144	\$1,024
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$209	\$231	\$254	\$340	\$382
Total Equipment Costs	\$47	\$67	\$188	\$683	\$310
Legal Costs	\$43	\$18	\$14	\$21	\$16
Employee Benefits as a percentage of salaries*	24.96%	28.50%	31.06%	30.12%	26.81%

*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 2018-19 revised appropriations and the 2019-20 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	Share a School Business Administrator and Business Office Clerk with the Sussex County Educational Services Commission	0
Insurance Coverages and Benefits	Member of School Alliance Insurance Fund for property, liability, and worker's compensation insurance	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
Others	Member of Sussex Rural Electric Cooperative for electricity	0
Purchasing	Member of Educational Services Commission of New Jersey for purchasing	0
	Member of Ed Data Cooperative for competitive bidding on general supplies, paper, art, and office supplies	0
Staffing - Other	Work with Sussex County Educational Services Commission for Physical Therapy and an LDTC	0
Transportation Services, including Fuel	Member of Sussex County Regional Cooperative which goes out to bid on transportation	0
	Member of Morris County Co-op for fuel oil purchases	0

Estimated Tax Rates

Municipality	Category	Amount
Lafayette	(A) General Fund School Levy	3,755,000
	(D) Total School Levy	4,158,475
	(B) Estimated Net Taxable Valuation (as of 12/31/18)	329,378,696
	(H) Estimated Equalized Valuation (as of 12/31/18)	337,924,784
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1400
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2625
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1112
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2306

Employee Contract List for District

Name	Category	Measure
Gerard Fazio	Job Title	Vice Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$90,786
	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	07/01/18
	End Date of Contract	06/30/19
	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	\$7,500
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max amount per 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

Employee Contract List for District

Name	Category	Measure
Gerard Fazio	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
Jennifer Cenatiempo	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$119,000
	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

Employee Contract List for District

Name	Category	Measure
Jennifer Cenatiempo	Total Allowances Amount	\$8,164
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,431
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$28,731
	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
	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	
Shared Service	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

Employee Contract List for District

Name	Category	Measure
	Job Title Other District	Business Administrator
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/19
	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	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
Shared Service	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	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
	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

Employee Contract List for District

Name	Category	Measure
Shared Service	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