

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	278.0	299.0	343.0
On Roll Special Ed Full-Time	88.0	92.0	89.0
On Roll Subtotal	366.0	391.0	432.0
In Private School Placements	11.0	4.0	5.0
Sent to Other Districts Regular	96.5	89.0	90.0
Sent to Other Districts Special Ed	30.5	31.0	31.5
Received	5.0	2.0	0.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,174,326	1,197,812	1,221,768
	Total Tuition	10-1300	115,992	153,000	78,000
	Transportation Fees from Other Local Education Authorities	10-1420-1440	0	0	8,000
	Unrestricted Miscellaneous Revenues	10-1XXX	147,459	15,500	15,500
	Total Revenues from Local Sources		1,437,777	1,366,312	1,323,268
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	70,662	70,662	70,662
	Extraordinary Aid	10-3131	51,270	50,000	50,000
	Categorical Special Education Aid	10-3132	346,881	346,881	346,881
	Equalization Aid	10-3176	5,421,371	5,421,371	5,421,371
	Categorical Security Aid	10-3177	135,295	135,295	135,295
	Other State Aids	10-3XXX	1,450	651,122	0
	Total Revenues from State Sources		6,026,929	6,675,331	6,024,209
General Fund Revenues from Federal Sources	Impact Aid-8002 Or 8003 General	10-4101	630,313	620,000	600,000
	Medicaid Reimbursement	10-4200	0	0	18,415
	Total Revenues from Federal Sources		630,313	620,000	618,415
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	225,445	0
	Transfers from Other Funds	10-5200	0	53,392	0
	Actual Revenues (Over)/Under Expenditures		1,162,393	0	0
General Fund Revenues	Total Operating Budget		9,257,412	8,940,480	7,965,892
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	12,373	0	0
	Total Revenues from Local Sources	20-1XXX	12,373	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	160,875	0	23,763
	Preschool Education Aid	20-3218	1,081,781	1,150,560	1,170,090
	Total Revenues from State Sources		1,242,656	1,150,560	1,193,853
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	188,188	158,831	127,065
	Title II	20-4451-4455	15,140	7,107	5,686
	Title IV	20-4471-4474	10,000	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	141,341	147,285	117,828
	Total Revenues from Federal Sources		354,669	313,223	250,579

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergartenindergarten (Special Education)	20-5200	0	0	6,370
Special Revenue Fund Revenues	Total Grants and Entitlements		1,609,698	1,463,783	1,450,802
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	104,640	106,840	103,440
	Other Miscellaneous	40-1XXX	106,783	53,390	0
	Miscellaneous	40-1XXX	106,783	53,390	0
	Total Revenues from Local Sources		211,423	160,230	103,440
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	2	0
	Total Local Repayment of Debt		211,423	160,232	103,440
	Actual Revenues (Over)/Under Expenditures		-1	0	0
Debt Service Fund Revenues	Total Repayment of Debt		211,422	160,232	103,440
All Fund Revenues	Total Revenues/Sources		11,078,532	10,564,495	9,520,134
Revenues Net of Transfers	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergartenindergarten (Special Education)	20-5200	0	0	6,370
	Total Revenues/Sources Net of Transfers		11,078,532	10,564,495	9,513,764

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,387,616	1,579,303	1,526,681
	Special Education-Instruction	11-2XX-100-XXX	754,357	812,827	869,391
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	6,307	25,500	25,055
	School-Sponsored Athletics-Instruction	11-402-100-XXX	19,636	25,740	25,740
	Summer School	11-422-XXX-XXX	15,686	12,536	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,191,313	2,552,124	2,523,637
	Undistributed Expenditures-Health Services	11-000-213-XXX	84,056	87,959	90,191
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	59,036	67,202	70,438
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	0	7,000	10,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	34,970	35,000	35,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	223,192	197,049	185,271
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	72,917	86,343	85,910
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	85,575	91,524	36,500
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,105	8,500	9,700
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	184,431	202,555	212,882
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	101,710	115,286	119,500
	Undistributed Expenditures-Central Services	11-000-251-XXX	250,601	256,956	261,153
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	5,168	10,000	10,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	429,135	451,049	433,669
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	429,931	293,000	258,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,790,301	1,297,927	1,156,588
	Total Undistributed Expenditures			6,946,441	5,759,474
General Fund Current Expenses	Total General Current Expense		9,130,043	8,215,380	7,945,306
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	127,369	725,100	20,586
	Total Capital Outlay		127,369	725,100	20,586
General Fund Expenses and Transfers	General Fund Grand Total		9,257,412	8,940,480	7,965,892
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	12,373	0	0

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	605,035	652,232	636,536
	Support Services	20-218-200-XXX	372,297	478,328	563,687
	Facility Acquisition and Construction Services	20-218-400-XXX	265,324	20,000	0
	Total Preschool Education Aid	20-218-XXX-XXX	1,242,656	1,150,560	1,200,223
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,242,656	1,150,560	1,200,223
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	188,188	158,831	127,065
	Title II	20-XXX-XXX-XXX	15,140	7,107	5,686
	Title IV	20-XXX-XXX-XXX	10,000	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	141,341	147,285	117,828
	Total Federal Projects	20-XXX-XXX-XXX	354,669	313,223	250,579
Special Revenue Fund Expenses	Total Special Revenue Funds		1,609,698	1,463,783	1,450,802
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	211,422	160,232	103,440
	Total Debt Service Funds		211,422	160,232	103,440
All Fund Expenses	Total Expenditures/Appropriations		11,078,532	10,564,495	9,520,134
Expenses Net of Transfers	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	6,370
	Total Expenditures Net of Transfers		11,078,532	10,564,495	9,513,764

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	620,004	-542,389	0	0
	Repayment of Debt	1	2	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,972	\$17,562	\$14,414	\$16,755	\$14,716
Total Classroom Instruction	\$11,732	\$11,035	\$8,908	\$10,355	\$9,028
Classroom-Salaries and Benefits	\$11,042	\$10,554	\$8,397	\$9,761	\$8,597
Classroom-General Supplies and Textbooks	\$390	\$354	\$339	\$394	\$235
Classroom-Purchased Services	\$300	\$127	\$172	\$200	\$196
Total Support Services	\$2,195	\$2,913	\$2,547	\$2,960	\$2,656
Support Services-Salaries and Benefits	\$1,837	\$2,555	\$2,092	\$2,432	\$2,093
Total Administrative Costs	\$1,685	\$2,075	\$1,648	\$1,915	\$1,740
Administration Salaries and Benefits	\$1,356	\$1,805	\$1,384	\$1,609	\$1,456
Total Operations and Maintenance of Plant	\$1,222	\$1,396	\$1,144	\$1,329	\$1,122
Operations and Maintenance-Salaries and Benefits	\$447	\$692	\$566	\$658	\$501
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$108	\$103	\$141	\$164	\$143
Total Equipment Costs	\$79	\$719	\$44	\$52	\$0
Legal Costs	\$37	\$19	\$20	\$23	\$21
Employee Benefits as a percentage of salaries*	36.41%	50.65%	33.99%	33.99%	30.77%

*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 2019-20 revised appropriations and the 2020-21 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)
Curriculum Services	Collaboration with Manchester	0
Food Services	Shared Service with Central Regional	0
Municipal/Public Works	Recycling and Partial Snow Removal	0
Purchasing	Ed Data	0
Technology Services	Technology Shared Service with Central Regional	0
Transportation Services, including Fuel	Transoortation completely arranged by Manchester	0
	Manchester partners with MOESC which services Lakehurst	0

Estimated Tax Rates

Municipality	Category	Amount
Lakehurst Borough	(A) General Fund School Levy	1,221,768
	(D) Total School Levy	1,325,208
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	142,965,689
	(H) Estimated Equalized Valuation (as of 10/01/19)	161,163,108
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8546
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9269
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7581
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8223

Employee Contract List for District

Name	Category	Measure
Barry Parlman	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$154,804
	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	07/01/20
	End Date of Contract	06/30/21
	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	\$1,225
	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	\$30,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	1/260 of annual salary not to exceed 15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 of annual salary not to exceed 15,000
	Contractual Post-Employment Benefit Description of Payout of Personal days	No buyout for personal days
	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
Barry Parliman	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
Clifford Barneman	Job Title	Assistant Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$143,488
	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	07/01/20
	End Date of Contract	06/30/21
	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

Employee Contract List for District

Name	Category	Measure
Clifford Barneman	Total Allowances Amount	\$2,800
	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	\$30,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	1/260 of annual salary not to exceed 15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 of annual salary not to exceed 15,000
	Contractual Post-Employment Benefit Description of Payout of Personal days	No buyout for personal days
	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	None Reported
	Base Annual Salary Amount	\$147,000
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Loren Fuhring	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/21
	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	\$2,500
	Total Bonuses Amount	\$3,675
	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	\$30,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	1/260 of annual salary not to exceed 15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 of annual salary not to excee 15,000
	Contractual Post-Employment Benefit Description of Payout of Personal days	No buyout for personal days
	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
Loren Fuhring	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
Stepanie Rucci	Job Title	Vice Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$106,618
	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	09/01/20
	End Date of Contract	06/30/21
	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	\$1,500
	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	\$30,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	1/240 of annual salary not to exceed 15,000

Employee Contract List for District

Name	Category	Measure
Stepanie Rucci	Contractual Post-Employment Benefit Description of Payout of Vacation days	1/240 of annual salary not to exceed 15000
	Contractual Post-Employment Benefit Description of Payout of Personal days	No buyout for personal days
	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