

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	170.0	168.0	172.0
On Roll Special Ed Full-Time	31.0	28.0	23.0
On Roll Subtotal	201.0	196.0	195.0
Sent to Other Districts Special Ed	2.0	2.0	0.0
Received	8.0	1.0	0.0

## Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,750,000	3,825,000	4,049,608
	Total Tuition	10-1300	21,420	74,500	45,000
	Unrestricted Miscellaneous Revenues	10-1XXX	75,946	10,000	5,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	2,062	600	100
	Interest Earned on Maintenance Reserve	10-1XXX	1,873	700	500
	Interest Earned on Capital Reserve Funds	10-1XXX	3,700	1,300	1,300
	Total Revenues from Local Sources		3,855,001	3,912,100	4,101,508
General Fund Revenues from State Sources	School Choice Aid	10-3116	380,970	404,705	440,022
	Categorical Transportation Aid	10-3121	107,714	107,714	107,714
	Extraordinary Aid	10-3131	3,050	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	95,526	65,652	28,372
	Other State Aids	10-3XXX	1,330	0	0
	Total Revenues from State Sources		791,934	781,415	779,452
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	34,146	4,380
	Withdrawal from Capital Reserve for Local Share	10-307	0	90,500	0
	Withdrawal from Maintenance Reserve	10-310	0	44,883	71,000
	Withdrawal from Current Expense Emergency Reserve	10-312	0	17,000	0
	Adjustment for Prior Year Encumbrances		0	54,036	0
	Actual Revenues (Over)/Under Expenditures		-36,488	0	0
General Fund Revenues	Total Operating Budget		4,610,447	4,934,080	4,956,340
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	45,327	2,188	0
	Total Revenues from Local Sources	20-1XXX	45,327	2,188	0

## Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	17,655	17,579	0
	Title II	20-4451-4455	3,779	6,700	3,326
	Title IV	20-4471-4474	6,484	15,314	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	62,328	63,451	50,761
	CARES Act Education Stabilization Fund	20-4530	14,135	14,907	0
	Coronavirus Relief Fund (CRF)	20-4532	0	7,694	0
	Other	20-4XXX	20,958	21,879	0
	Total Revenues from Federal Sources		125,339	147,524	62,087
Special Revenue Fund Revenues	Total Grants and Entitlements		170,666	149,712	62,087
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	398,500	320,250	0
	Total Revenues from Local Sources		398,500	320,250	0
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		398,500	320,250	0
Debt Service Fund Revenues	Total Repayment of Debt		398,500	320,250	0
All Fund Revenues	Total Revenues/Sources		5,179,613	5,404,042	5,018,427
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		5,179,613	5,404,042	5,018,427

## Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,488,525	1,620,227	1,665,807
	Special Education-Instruction	11-2XX-100-XXX	295,293	332,393	381,437
	Basic Skills/Remedial-Instruction	11-230-100-XXX	26,575	42,120	87,041
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	39,228	29,150	25,873
	School-Sponsored Athletics-Instruction	11-402-100-XXX	16,514	35,623	36,159
	Other Instructional Programs-Instruction	11-4XX-100-XXX	2,809	9,336	8,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	92,587	202,979	290,445
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	11,776	12,011	16,065
	Undistributed Expenditures-Health Services	11-000-213-XXX	80,164	85,385	67,784
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	127,444	141,585	145,936
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	186,588	185,658	193,441
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	3,500	550	0
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	42,276	41,890	42,897
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,094	3,750	3,750
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	96,901	129,830	112,754
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	213,623	221,346	187,868
	Undistributed Expenditures-Central Services	11-000-251-XXX	85,706	95,540	95,411
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	365,014	456,520	434,899
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	231,678	289,656	291,753
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	681,709	729,947	768,660
	Total Undistributed Expenditures		2,221,060	2,596,647	2,651,663
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	700	500
	Interest Earned on Current Expense Emergency Res	10-607	0	600	100
General Fund Current Expenses	Total General Current Expense		4,090,004	4,666,796	4,856,580
Capital Outlay	Equipment	12-XXX-XXX-730	28,477	7,999	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	310,060	110,573	20,073
	Interest Deposit to Capital Reserve	10-604	0	1,300	1,300
	Total Capital Outlay		338,537	119,872	21,373

## Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	181,906	147,412	78,387
	General Fund Grand Total		4,610,447	4,934,080	4,956,340
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	45,327	2,188	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	17,655	17,579	0
	Title II	20-XXX-XXX-XXX	3,779	6,700	3,326
	Title IV	20-XXX-XXX-XXX	6,484	15,314	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	62,328	63,451	50,761
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	14,135	14,907	0
	Other	20-XXX-XXX-XXX	20,958	21,879	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	7,694	0
	Total Federal Projects	20-XXX-XXX-XXX	125,339	147,524	62,087
Special Revenue Fund Expenses	Total Special Revenue Funds		170,666	149,712	62,087
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	398,500	320,250	0
	Total Debt Service Funds		398,500	320,250	0
All Fund Expenses	Total Expenditures/Appropriations		5,179,613	5,404,042	5,018,427
Expenses Net of Transfers	Total Expenditures Net of Transfers		5,179,613	5,404,042	5,018,427

## Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	777,434	1,086,570	997,370	998,670
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	156,153	308,026	263,843	193,343
	Legal Reserve	0	0	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	130,693	34,655	18,255	18,355
	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	315,020	288,526	254,380	250,000
	Repayment of Debt	0	0	0	0

### Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,427	\$19,054	\$21,114	\$21,621	\$21,917
Total Classroom Instruction	\$11,432	\$11,494	\$12,716	\$12,927	\$13,733
Classroom-Salaries and Benefits	\$10,598	\$10,893	\$11,942	\$12,112	\$12,536
Classroom-General Supplies and Textbooks	\$701	\$429	\$560	\$525	\$948
Classroom-Purchased Services	\$133	\$172	\$213	\$290	\$249
Total Support Services	\$2,773	\$2,780	\$2,932	\$2,935	\$2,912
Support Services-Salaries and Benefits	\$2,381	\$2,300	\$2,402	\$2,390	\$2,374
Total Administrative Costs	\$2,504	\$2,376	\$2,357	\$2,690	\$2,402
Administration Salaries and Benefits	\$1,748	\$1,762	\$1,783	\$1,811	\$1,756
Total Operations and Maintenance of Plant	\$2,287	\$2,015	\$2,673	\$2,627	\$2,460
Operations and Maintenance-Salaries and Benefits	\$1,061	\$797	\$1,148	\$1,166	\$991
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$339	\$347	\$397	\$403	\$383
Total Equipment Costs	\$624	\$144	\$0	\$41	\$0
Legal Costs	\$26	\$61	\$16	\$151	\$77
Employee Benefits as a percentage of salaries*	27.25%	26.92%	26.64%	26.61%	27.86%

\*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 2020-21 revised appropriations and the 2021-22 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 Business Administrator with the Sussex County Educational Services Commission	0
Insurance Coverages and Benefits	Member of the School Alliance Insurance Fund for property, liability, and workers compensation insurance	0
	Part of the Public Employer Trust Fund for Health and Dental 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 NJ 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 to share an LDTC	0
Transportation Services, including Fuel	Member of the Sussex County Regional Cooperative which goes out to bid for transportation	0
	Member of the Morris County Coop for fuel oil purchases	0

## Estimated Tax Rates

Municipality	Category	Amount
Lafayette	(A) General Fund School Levy	3,937,304
	(D) Total School Levy	4,097,429
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	329,320,900
	(H) Estimated Equalized Valuation (as of 10/01/20)	351,575,638
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1956
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2442
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1199
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1654

## Employee Contract List for District

Name	Category	Measure
Gerard Fazzio	Job Title	Vice Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$90,203
	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	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 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	None Reported
	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	07/01/20
	End Date of Contract	06/30/23
	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	\$7,300
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,000
	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	\$48,000
	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	07/01/20
	End Date of Contract	06/30/21
	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
	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
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported