

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	175.0	184.0	208.0
On Roll Special Ed Full-Time	29.0	22.0	25.0
On Roll Subtotal	204.0	206.0	233.0
Sent to Other Districts Special Ed	3.0	3.0	2.0
Received	8.0	8.0	13.0
In State Facilities	1.0	1.0	1.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	4,049,608	4,128,676	4,241,799
	Total Tuition	10-1300	33,615	36,000	36,000
	Unrestricted Miscellaneous Revenues	10-1XXX	7,749	2,000	2,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	61	100	100
	Interest Earned on Maintenance Reserve	10-1XXX	653	500	500
	Interest Earned on Capital Reserve Funds	10-1XXX	3,100	1,300	1,300
	Other Restricted Miscellaneous Revenues	10-1XXX	5,459	0	0
	Total Revenues from Local Sources		4,100,245	4,168,576	4,281,699
General Fund Revenues from State Sources	School Choice Aid	10-3116	440,022	445,665	467,808
	Categorical Transportation Aid	10-3121	107,714	107,714	107,714
	Extraordinary Aid	10-3131	47,508	0	0
	Categorical Special Education Aid	10-3132	138,078	138,078	149,403
	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	28,372	13,278	13,278
	Other State Aids	10-3XXX	6,090	0	0
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	19,747	0	0
	Total Revenues from State Sources		852,797	770,001	803,469
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	38,432	53,597
	Withdrawal from Capital Reserve for Local Share	10-307	0	428,000	800,000
	Withdrawal from Maintenance Reserve	10-310	0	65,000	71,000
	Withdrawal from Current Expense Emergency Reserve	10-312	0	0	15,000
	Adjustment for Prior Year Encumbrances		0	32,801	0
	Actual Revenues (Over)/Under Expenditures		-269,228	0	0
General Fund Revenues	Total Operating Budget		4,683,814	5,502,810	6,024,765
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	24,035	0	0
	Other Revenue from Local Sources	20-1XXX	2,250	0	0
	Total Revenues from Local Sources	20-1XXX	26,285	0	0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	3,774	3,344	2,675
	Title IV	20-4471-4474	5,616	8,000	6,400
	Arp-Idea Preschool	20-4409	736	0	0
	Arp-Idea Basic	20-4419	8,638	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	63,143	65,760	50,072
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	8,465	0
	Arp-ESSER	20-4540	0	97,058	0
	CRRSA Act-ESSER II	20-4534	10,477	57,876	0
	CRRSA Act-Learning Acceleration Grant	20-4535	3,972	306	0
	Other	20-4XXX	47,186	23,895	18,600
	CRRSA Act-Mental Health Grant	20-4536	19,796	0	0
	Total Revenues from Federal Sources		163,338	264,704	77,747
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		2,363	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		191,986	264,704	77,747
All Fund Revenues	Total Revenues/Sources		4,875,800	5,767,514	6,102,512
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,875,800	5,767,514	6,102,512

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,725,910	1,839,213	1,890,320
	Special Education-Instruction	11-2XX-100-XXX	317,156	321,947	395,299
	Basic Skills/Remedial-Instruction	11-230-100-XXX	10,658	38,646	38,942
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	19,972	25,811	20,746
	School-Sponsored Athletics-Instruction	11-402-100-XXX	25,037	29,779	28,686
	Other Instructional Programs-Instruction	11-4XX-100-XXX	3,012	8,210	8,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	215,676	270,367	204,354
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	17,464	0	0
	Undistributed Expenditures-Health Services	11-000-213-XXX	71,111	71,784	77,990
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	133,789	150,170	150,635
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	141,232	144,859	155,010
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	550	10,000	0
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	26,299	45,617	46,286
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,695	3,750	3,750
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	211,458	198,272	158,500
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	152,317	142,843	180,338
	Undistributed Expenditures-Central Services	11-000-251-XXX	100,312	126,603	122,626
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	405,207	510,665	532,214
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	316,556	351,903	395,216
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	682,986	726,580	793,880
	Total Undistributed Expenditures		2,478,652	2,753,413	2,820,799
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	500	500
	Interest Earned on Current Expense Emergency Res	10-607	0	100	100
General Fund Current Expenses	Total General Current Expense		4,580,397	5,017,619	5,203,392
Capital Outlay	Equipment	12-XXX-XXX-730	8,182	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	20,073	448,073	820,073
	Interest Deposit to Capital Reserve	10-604	0	1,300	1,300
	Total Capital Outlay		28,255	449,373	821,373

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	75,162	35,818	0
	General Fund Grand Total		4,683,814	5,502,810	6,024,765
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,250	0	0
	Student Activity Fund	20-475-XXX-XXX	26,398	0	0
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	3,774	3,344	2,675
	Title IV	20-XXX-XXX-XXX	5,616	8,000	6,400
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	63,143	65,760	50,072
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	8,638	0	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	736	0	0
	Other	20-XXX-XXX-XXX	47,186	23,895	18,600
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	10,477	57,876	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	3,972	306	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	19,796	0	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	97,058	0
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	8,465	0
	Total Federal Projects	20-XXX-XXX-XXX	163,338	264,704	77,747
Special Revenue Fund Expenses	Total Special Revenue Funds		191,986	264,704	77,747
All Fund Expenses	Total Expenditures/Appropriations		4,875,800	5,767,514	6,102,512
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,875,800	5,767,514	6,102,512

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	292,812	342,029	303,597	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,389,305	1,707,243	1,280,543	481,843
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	263,678	193,330	128,830	58,330
	Legal Reserve	0	0	0	0
	Unemployment Fund	107,946	113,404	113,404	113,404
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	17,836	17,897	17,997	3,097
	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	22,699	20,336	20,336	20,336
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,719	\$20,090	\$22,311	\$21,438	\$19,756
Total Classroom Instruction	\$12,494	\$12,659	\$14,267	\$13,363	\$12,595
Classroom-Salaries and Benefits	\$11,629	\$11,784	\$13,263	\$12,292	\$11,658
Classroom-General Supplies and Textbooks	\$589	\$704	\$751	\$582	\$511
Classroom-Purchased Services	\$277	\$171	\$253	\$489	\$425
Total Support Services	\$2,557	\$2,261	\$2,494	\$2,413	\$2,112
Support Services-Salaries and Benefits	\$2,094	\$1,485	\$1,684	\$1,605	\$1,132
Total Administrative Costs	\$2,441	\$2,660	\$2,479	\$2,587	\$2,268
Administration Salaries and Benefits	\$1,643	\$1,740	\$1,458	\$1,468	\$1,297
Total Operations and Maintenance of Plant	\$1,884	\$2,208	\$2,739	\$2,752	\$2,528
Operations and Maintenance-Salaries and Benefits	\$783	\$838	\$1,149	\$1,134	\$1,099
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$295	\$270	\$332	\$322	\$254
Total Equipment Costs	\$0	\$41	\$0	\$0	\$0
Legal Costs	\$227	\$308	\$107	\$103	\$91
Employee Benefits as a percentage of salaries*	28.33%	26.39%	28.71%	26.85%	28.47%

\*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 2022-23 revised appropriations and the 2023-24 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 Employee Trust Fund for Health and Dental Insurance	0
Municipal/Public Works	Work with our township to provide snow plwoing, garbage removal and recycling services at no cost to the school	0
Others	Members of Sussex Rural Electric Cooperative for electricity	0
Purchasing	Member of Ed Data Cooperative for competitive bidding on general supplies, paper, art and office supplies	0
	Member of Educational Services Commission of NJ for purchasing	0
Staffing - Other	Work with Sussex County Educational Services Commission to share an LDTC and School Psychologist	0
Superintendent and Assistant Sup.	Share a Superintendent with Sussex Wantage	0
Transportation Services, including Fuel	Members of Sussex County Regional Cooperative which goes out to bid for transportation	0
	Mebembers of Morris County Coop for fuel oil purchases	0



Estimated Tax Rates

Municipality	Category	Amount
Lafayette	(A) General Fund School Levy	4,185,238
	(D) Total School Levy	4,185,238
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	329,486,000
	(H) Estimated Equalized Valuation (as of 10/01/22)	397,258,259
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.2702
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2702
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0535
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0535

Employee Contract List for District

Name	Category	Measure
	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$105,063
	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)?	Y
	Beginning Date of Contract	07/01/22
	End Date of Contract	06/30/23
	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)	\$4,000
	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

Jerry Fazzio

Employee Contract List for District

Name	Category	Measure
Jerry Fazzio	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 Serevice	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$72,409
	Full-Time Equivalent (FTE)	0.4
	Shared with Another District?	Y
	Shared County	37
	Shared District	5100
	Job Title Other District	Superintendent
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/22
	End Date of Contract	06/30/27
	Contracted Number of Annual Work Days	251
	Contracted Number of Annual Vacation Days	25
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	2
	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
Shared Serevice	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 Sussex Wantage
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid through Sussex Wantage
	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
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	Lafayette to Sussex Wantage for Shared Service Superintendent
	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	07/01/22
	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	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 Shared Service
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported