

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	179.0	170.0	177.0
On Roll Special Ed Full-Time	27.0	31.0	25.0
On Roll Subtotal	206.0	201.0	202.0
In Private School Placements	1.0		0.0
Sent to Other Districts Special Ed		2.0	1.0
Received	12.0	8.0	21.0

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	3,760,000	3,750,000	3,825,000
	Total Tuition	10-1300	40,350	18,000	74,500
	Unrestricted Miscellaneous Revenues	10-1XXX	33,396	7,200	10,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	3,457	600	600
	Interest Earned on Maintenance Reserve	10-1XXX	2,819	700	700
	Interest Earned on Capital Reserve Funds	10-1XXX	8,143	1,300	1,300
	Total Revenues from Local Sources		3,848,165	3,777,800	3,912,100
General Fund Revenues from State Sources	School Choice Aid	10-3116	407,310	380,970	404,705
	Categorical Transportation Aid	10-3121	107,714	107,714	107,714
	Extraordinary Aid	10-3131	31,391	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	116,159	95,526	65,652
	Other State Aids	10-3XXX	2,755	0	0
	Total Revenues from State Sources		868,673	787,554	781,415
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	30,874	34,146
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	90,500
	Withdrawal from Maintenance Reserve	10-310	0	0	44,883
	Withdrawal from Current Expense Emergency Reserve	10-312	0	98,100	17,000
	Adjustment for Prior Year Encumbrances		0	356,025	0
	Actual Revenues (Over)/Under Expenditures		19,611	0	0
General Fund Revenues	Total Operating Budget		4,736,449	5,050,353	4,880,044
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	3,887	47,917	0
	Total Revenues from Local Sources	20-1XXX	3,887	47,917	0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	18,673	17,655	14,122
	Title II	20-4451-4455	4,338	3,779	3,023
	Title IV	20-4471-4474	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	65,191	62,328	49,860
	Other	20-4XXX	26,728	20,958	0
	Total Revenues from Federal Sources		124,930	114,720	75,005
Special Revenue Fund Revenues	Total Grants and Entitlements		128,817	162,637	75,005
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	408,450	398,500	320,250
	Total Revenues from Local Sources		408,450	398,500	320,250
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		408,450	398,500	320,250
Debt Service Fund Revenues	Total Repayment of Debt		408,450	398,500	320,250
All Fund Revenues	Total Revenues/Sources		5,273,716	5,611,490	5,275,299
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		5,273,716	5,611,490	5,275,299

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	1,478,300	1,660,048	1,615,599
	Special Education-Instruction	11-2XX-100-XXX	339,198	254,494	333,393
	Basic Skills/Remedial-Instruction	11-230-100-XXX	39,941	46,328	42,120
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	21,771	31,408	29,150
	School-Sponsored Athletics-Instruction	11-402-100-XXX	35,831	39,065	35,623
	Other Instructional Programs-Instruction	11-4XX-100-XXX	8,979	10,600	9,300
	Community Services Programs/Operations	11-800-330-XXX	10,175	0	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	92,492	101,605	180,452
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	0	11,776	12,011
	Undistributed Expenditures-Health Services	11-000-213-XXX	75,845	85,560	84,385
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	106,297	132,430	141,585
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	51,721	0	0
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	180,628	186,506	193,558
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	1,038	3,500	0
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	43,693	46,528	41,890
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,316	11,300	3,750
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	118,548	115,479	101,730
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	193,571	213,623	200,760
	Undistributed Expenditures-Central Services	11-000-251-XXX	122,959	88,755	86,940
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	420,605	456,385	473,282
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	257,886	337,922	300,656
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	709,929	729,918	733,275
	Total Undistributed Expenditures		2,378,528	2,521,287	2,554,274
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	700	700
	Interest Earned on Current Expense Emergency Res	10-607	0	600	600
General Fund Current Expenses	Total General Current Expense		4,312,723	4,564,530	4,620,759

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	127,266	71,647	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	241,138	327,460	110,573
	Interest Deposit to Capital Reserve	10-604	0	1,300	1,300
	Total Capital Outlay		368,404	400,407	111,873
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	55,322	85,416	147,412
	General Fund Grand Total		4,736,449	5,050,353	4,880,044
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,887	47,917	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	18,673	17,655	14,122
	Title II	20-XXX-XXX-XXX	4,338	3,779	3,023
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	65,191	62,328	49,860
	Other	20-XXX-XXX-XXX	26,728	20,958	0
	Total Federal Projects	20-XXX-XXX-XXX	124,930	114,720	75,005
Special Revenue Fund Expenses	Total Special Revenue Funds		128,817	162,637	75,005
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	408,450	398,500	320,250
	Total Debt Service Funds		408,450	398,500	320,250
All Fund Expenses	Total Expenditures/Appropriations		5,273,716	5,611,490	5,275,299
Expenses Net of Transfers	Total Expenditures Net of Transfers		5,273,716	5,611,490	5,275,299

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	687,152	777,434	778,734	689,534
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	153,334	156,153	156,853	112,670
	Legal Reserve	0	0	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	188,036	130,693	33,193	16,793
	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	323,704	315,020	284,146	250,000
	Repayment of Debt	0	0	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	\$17,417	\$19,427	\$21,152	\$21,039	\$21,114
Total Classroom Instruction	\$10,667	\$11,432	\$12,573	\$12,548	\$12,716
Classroom-Salaries and Benefits	\$9,783	\$10,598	\$11,516	\$11,516	\$11,942
Classroom-General Supplies and Textbooks	\$700	\$701	\$841	\$801	\$560
Classroom-Purchased Services	\$185	\$133	\$216	\$231	\$213
Total Support Services	\$2,458	\$2,773	\$3,175	\$2,929	\$2,932
Support Services-Salaries and Benefits	\$2,161	\$2,381	\$2,587	\$2,339	\$2,402
Total Administrative Costs	\$2,232	\$2,504	\$2,301	\$2,507	\$2,357
Administration Salaries and Benefits	\$1,565	\$1,748	\$1,827	\$1,780	\$1,783
Total Operations and Maintenance of Plant	\$1,807	\$2,287	\$2,684	\$2,581	\$2,673
Operations and Maintenance-Salaries and Benefits	\$875	\$1,061	\$1,024	\$1,036	\$1,148
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$231	\$339	\$382	\$435	\$397
Total Equipment Costs	\$67	\$624	\$310	\$366	\$0
Legal Costs	\$18	\$26	\$16	\$34	\$16
Employee Benefits as a percentage of salaries*	28.50%	27.25%	26.81%	27.61%	26.64%

*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)
Business Services	Share a School 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
Municipal/Public Works	Work with out 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 the 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 to share an LDTC	0
Transportation Services, including Fuel	Member of the Sussex County Regional Cooperative which goes out to bid on 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	3,787,500
	(D) Total School Levy	4,146,875
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	329,138,740
	(H) Estimated Equalized Valuation (as of 10/01/19)	359,182,723
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.1507
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.2599
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.0545
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.1545

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	07/01/19
	End Date of Contract	06/30/20
	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 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
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	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	\$11,725
	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
Shared Service	Job Title Other District	Business Administrator
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	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	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	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
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported