

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	299.0	275.0	278.0
On Roll Special Ed Full-Time	92.0	102.0	112.0
On Roll Subtotal	391.0	377.0	390.0
In Private School Placements	4.0	4.5	4.0
Sent to Other Districts Regular	89.0	91.0	95.5
Sent to Other Districts Special Ed	31.0	26.0	35.5
Received	2.0	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	1,197,812	1,221,768	1,246,203
	Total Tuition	10-1300	188,304	78,000	30,000
	Transportation Fees from Other Local Education Authorities	10-1420-1440	0	8,000	0
	Unrestricted Miscellaneous Revenues	10-1XXX	120,017	15,500	15,500
	Total Revenues from Local Sources		1,506,133	1,323,268	1,291,703
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	70,662	70,662	70,662
	Extraordinary Aid	10-3131	53,537	50,000	30,000
	Categorical Special Education Aid	10-3132	346,881	346,881	346,881
	Equalization Aid	10-3176	5,421,371	5,421,371	5,511,881
	Categorical Security Aid	10-3177	135,295	135,295	135,295
	Other State Aids	10-3XXX	651,702	0	0
	Total Revenues from State Sources		6,679,448	6,024,209	6,094,719
General Fund Revenues from Federal Sources	Impact Aid-8002 or 8003 General	10-4101	430,023	600,000	500,000
	Medicaid Reimbursement	10-4200	0	18,415	21,364
	Total Revenues from Federal Sources		430,023	618,415	521,364
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	0	287,463
	Actual Revenues (Over)/Under Expenditures		-809,652	0	0
General Fund Revenues	Total Operating Budget		7,805,952	7,965,892	8,195,249
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	3,800	8,000
	Total Revenues from Local Sources	20-1XXX	0	3,800	8,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	23,763	75,284
	Preschool Education Aid	20-3218	1,099,039	1,170,090	1,189,890
	Total Revenues from State Sources		1,099,039	1,193,853	1,265,174
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	158,831	168,136	134,508
	Title II	20-4451-4455	7,107	4,376	3,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	147,285	156,320	125,056
	CARES Act Education Stabilization Fund	20-4530	0	95,469	0
	Coronavirus Relief Fund (CRF)	20-4532	0	42,861	0
	Total Revenues from Federal Sources		313,223	467,162	263,064

**Advertised Revenues**

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	6,370	0
Special Revenue Fund Revenues	Total Grants and Entitlements		1,412,262	1,671,185	1,536,238
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	106,840	103,440	105,040
	Other Miscellaneous	40-1XXX	53,390	0	0
	Miscellaneous	40-1XXX	53,390	0	0
	Total Revenues from Local Sources		160,230	103,440	105,040
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		160,230	103,440	105,040
	Actual Revenues (Over)/Under Expenditures		1	0	0
Debt Service Fund Revenues	Total Repayment of Debt		160,231	103,440	105,040
All Fund Revenues	Total Revenues/Sources		9,378,445	9,740,517	9,836,527
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	6,370	0
	Total Revenues/Sources Net of Transfers		9,378,445	9,734,147	9,836,527

**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	1,422,515	1,526,681	1,501,206
	Special Education-Instruction	11-2XX-100-XXX	816,703	869,391	843,972
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	4,467	25,055	25,400
	School-Sponsored Athletics-Instruction	11-402-100-XXX	20,812	25,740	26,000
	Summer School	11-422-XXX-XXX	16,601	0	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,564,625	2,523,637	2,776,748
	Undistributed Expenditures-Health Services	11-000-213-XXX	89,797	90,191	76,514
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	65,218	70,438	75,046
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	404	10,000	10,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	34,996	35,000	36,015
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	182,989	185,271	155,577
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	71,029	85,910	61,233
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	35,722	36,500	36,500
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	8,942	9,700	9,800
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	192,541	212,882	194,812
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	98,388	119,500	142,716
	Undistributed Expenditures-Central Services	11-000-251-XXX	255,775	261,153	267,537
	Undistributed Expenditures-Administrative Information Technology	11-000-252-XXX	9,132	10,000	10,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	429,804	433,669	445,592
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	270,120	258,000	258,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	997,934	1,156,588	1,221,995
	Undistributed Expenditures-Food Services	11-000-310-930	143,460	0	0
		Total Undistributed Expenditures		5,450,876	5,498,439
General Fund Current Expenses	Total General Current Expense		7,731,974	7,945,306	8,174,663
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	73,978	20,586	20,586
	Total Capital Outlay		73,978	20,586	20,586
General Fund Expenses and Transfers	General Fund Grand Total		7,805,952	7,965,892	8,195,249
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	0	3,800	8,000

**Advertised Appropriations**

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	635,926	636,536	655,254
	Support Services	20-218-200-XXX	453,077	563,687	609,920
	Facility Acquisition and Construction Services	20-218-400-XXX	10,036	0	0
	Total Preschool Education Aid	20-218-XXX-XXX	1,099,039	1,200,223	1,265,174
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,099,039	1,200,223	1,265,174
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	158,831	168,136	134,508
	Title II	20-XXX-XXX-XXX	7,107	4,376	3,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	147,285	156,320	125,056
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	95,469	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	42,861	0
	Total Federal Projects	20-XXX-XXX-XXX	313,223	467,162	263,064
Special Revenue Fund Expenses	Total Special Revenue Funds		1,412,262	1,671,185	1,536,238
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	160,231	103,440	105,040
	Total Debt Service Funds		160,231	103,440	105,040
All Fund Expenses	Total Expenditures/Appropriations		9,378,445	9,740,517	9,836,527
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	6,370	0
	Total Expenditures Net of Transfers		9,378,445	9,734,147	9,836,527

**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	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	-542,189	267,463	427,463	140,000
	Repayment of Debt	2	1	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	\$17,562	\$15,206	\$14,716	\$16,863	\$16,423
Total Classroom Instruction	\$11,035	\$9,332	\$9,028	\$10,345	\$10,072
Classroom-Salaries and Benefits	\$10,554	\$8,946	\$8,597	\$9,852	\$9,553
Classroom-General Supplies and Textbooks	\$354	\$290	\$235	\$269	\$315
Classroom-Purchased Services	\$127	\$96	\$196	\$225	\$205
Total Support Services	\$2,913	\$2,463	\$2,656	\$3,044	\$2,877
Support Services-Salaries and Benefits	\$2,555	\$2,025	\$2,093	\$2,399	\$2,194
Total Administrative Costs	\$2,075	\$1,738	\$1,740	\$1,993	\$1,990
Administration Salaries and Benefits	\$1,805	\$1,468	\$1,456	\$1,668	\$1,657
Total Operations and Maintenance of Plant	\$1,396	\$1,200	\$1,122	\$1,286	\$1,291
Operations and Maintenance-Salaries and Benefits	\$692	\$488	\$501	\$575	\$596
Board Contribution to Food Services	\$0	\$364	\$0	\$0	\$0
Total Extracurricular Costs	\$103	\$82	\$143	\$164	\$163
Total Equipment Costs	\$719	\$25	\$0	\$0	\$0
Legal Costs	\$19	\$18	\$21	\$24	\$24
Employee Benefits as a percentage of salaries*	50.65%	28.54%	30.77%	30.77%	33.16%

\*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)
Municipal/Public Works	Hold Harmless Agreement with Lakehurst Borough fo Snow Removal	0
Purchasing	Ed Data Consortium	0
Transportation Services, including Fuel	Manchester handles all Transportation	0



**Estimated Tax Rates**

Municipality	Category	Amount
Lakehurst Borough	(A) General Fund School Levy	1,246,203
	(D) Total School Levy	1,351,243
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	142,948,773
	(H) Estimated Equalized Valuation (as of 10/01/20)	169,294,695
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8718
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9453
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7361
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7982

Employee Contract List for District

Name	Category	Measure
Barry Parliman	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$155,418
	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	07/01/21
	End Date of Contract	06/30/22
	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	\$3,225
	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	1/260th per Sick Day at Retirement \$15,000 Maximum
	Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260th per Vacation Day at Retirement \$15,000 Maximum
	Contractual Post-Employment Benefit Description of Payout of Personal days	No Payout 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
Carmen Quaglia	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Supervisor of Special Edu
	Base Annual Salary Amount	\$92,610
	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	07/01/21
	End Date of Contract	06/30/22
	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
Carmen Quaglia	Total Allowances Amount	\$845
	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	n/a
	Contractual Post-Employment Benefit Description of Payout of Vacation days	n/a
	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	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	\$151,263
	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	07/01/21
	End Date of Contract	06/30/22
	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	\$4,150
	Total Bonuses Amount	\$3,675
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,433
	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	Payment for unused sick days not to exceed \$15,000 maximum
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Payment for unused sick days not to exceed \$15,000
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for unused 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
Stephanie Rucci	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$107,034
	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	07/01/21
	End Date of Contract	06/30/22
	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	\$845
	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	1/260th per Sick Day at Retirement \$15,000 Maximum	

Employee Contract List for District

Name	Category	Measure
Stephanie Rucci	Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260th per Vacation Day at Retirement \$15,000 Maximum
	Contractual Post-Employment Benefit Description of Payout of Personal days	No Payout for Unused 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