

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	261.0	252.0	285.0
On Roll Special Ed Full-Time	77.0	85.0	91.0
On Roll Subtotal	338.0	337.0	376.0
In Private School Placements	6.0	7.5	0.0
Sent to Other Districts Regular	124.0	104.5	102.0
Sent to Other Districts Special Ed	31.0	30.5	39.0
Received	4.0	4.0	0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,128,776	1,151,300	1,174,326
Total Tuition	10-1300	54,133	70,000	211,576
Unrestricted Miscellaneous Revenues	10-1XXX	2,718	1,500	15,500
Subtotal - Revenues From Local Sources		1,185,627	1,222,800	1,401,402
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	116,548	116,548	116,548
Extraordinary Aid	10-3131	41,824	0	50,000
Categorical Special Education Aid	10-3132	304,592	304,592	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
Adjustment Aid	10-3178	28,730	28,730	38,182
Under Adequacy Aid	10-3180	29,812	29,812	0
Parcc Readiness Aid	10-3181	4,910	4,910	0
Per Pupil Growth Aid	10-3182	4,910	4,910	0
Professional Learning Community Aid	10-3183	4,600	4,600	0
Other State Aids	10-3XXX	348	0	0
Subtotal - Revenues From State Sources		6,092,940	6,050,768	6,108,277
Revenues from Federal Sources:				
Impact Aid	10-4100	750,590	0	0
Impact Aid - 8002 Or 8003 General	10-4101	0	550,041	550,000
Subtotal - Revenues From Federal Sources		750,590	550,041	550,000
Budgeted Fund Balance - Operating Budget	10-303	0	888,500	344,559
Transfers From Other Funds	10-5200	0	106,783	106,783
Actual Revenues (Over)/Under Expenditures		498,074	0	0
Total Operating Budget		8,527,231	8,818,892	8,511,021

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	9,974	0	0
Total Revenues From Local Sources	20-1XXX	9,974	0	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	7,256	0	0
Preschool Education Aid	20-3218	179,448	646,975	657,254
Total Revenues From State Sources		186,704	646,975	657,254
Revenues from Federal Sources:				
Title I	20-4411-4416	127,629	139,296	111,941
Title II	20-4451-4455	14,921	12,830	10,264
I.D.E.A. Part B (Handicapped)	20-4420-4429	143,144	135,103	108,082
Total Revenues From Federal Sources		285,694	287,229	230,287
Total Grants And Entitlements		482,372	934,204	887,541
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	104,690	107,438	104,640
Other Miscellaneous	40-1xxx	106,783	106,783	106,783
Miscellaneous	40-1XXX	106,783	106,783	106,783
Total Revenues From Local Sources		211,473	214,221	211,423
Budgeted Fund Balance	40-303	0	1	0
Total Local Repayment Of Debt		211,473	214,222	211,423
Total Repayment Of Debt		211,473	214,222	211,423
Total Revenues/Sources		9,221,076	9,967,318	9,609,985
Total Revenues/Sources Net of Transfers		9,221,076	9,967,318	9,609,985

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,641,046	1,663,386	1,541,361
Special Education - Instruction	11-2XX-100-XXX	687,773	683,800	622,923
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	7,414	25,000	25,500
School-Sponsored Athletics - Instruction	11-402-100-XXX	21,751	28,400	25,740
Summer School	11-422-XXX-XXX	16,796	10,300	8,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,762,757	2,817,047	2,965,778
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	2,500	4,700	0
Undist. Expenditures - Health Services	11-000-213-XXX	76,841	79,221	82,109
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	97,678	101,826	70,716
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	8,218	10,000	10,000
Undist. Expenditures - Guidance	11-000-218-XXX	33,000	33,000	35,000
Undist. Expenditures - Child Study Teams	11-000-219-XXX	306,121	292,412	249,193
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	65,386	80,000	82,435
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	66,985	90,151	92,447
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	6,105	7,500	8,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	175,686	185,973	192,124
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	98,501	103,865	112,847
Undist. Expend. - Central Services	11-000-251-XXX	268,482	280,382	284,992
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	9,999	8,000	10,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	420,341	433,737	436,000
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	322,258	343,036	413,500
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,304,224	1,409,787	1,292,334
Total Undistributed Expenditures		6,025,082	6,280,637	6,298,185
Total General Current Expense		8,399,862	8,691,523	8,490,435
Capital Expenditures:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Facilities Acquisition And Const. Serv.	12-000-400-XXX	127,369	127,369	20,586
Total Capital Outlay		127,369	127,369	20,586
General Fund Grand Total		8,527,231	8,818,892	8,511,021
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	9,974	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	142,987	359,220	367,425
Support Services	20-218-200-XXX	43,717	176,955	178,829
Fac Acquisition And Constr. Services	20-218-400-XXX	0	110,800	111,000
Total Preschool Education Aid	20-218-XXX-XXX	186,704	646,975	657,254
Total State Projects	20-XXX-XXX-XXX	186,704	646,975	657,254
Federal Projects:				
Title I	20-XXX-XXX-XXX	127,629	139,296	111,941
Title II	20-XXX-XXX-XXX	14,921	12,830	10,264
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	143,144	135,103	108,082
Total Federal Projects	20-XXX-XXX-XXX	285,694	287,229	230,287
Total Special Revenue Funds		482,372	934,204	887,541
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	211,473	214,222	211,423
Total Debt Service Funds		211,473	214,222	211,423
Total Expenditures/Appropriations		9,221,076	9,967,318	9,609,985
Total Expenditures Net of Transfers		9,221,076	9,967,318	9,609,985

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	1,691,909	1,302,059	594,559	250,000
Unrestricted	Repayment of Debt	1	1	0	0
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	108,224	0	0	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,310	\$16,636	\$14,892	\$17,888	\$15,046
Total Classroom Instruction	\$9,330	\$10,079	\$8,913	\$10,817	\$9,109
Classroom-Salaries and Benefits	\$8,630	\$9,505	\$8,263	\$9,981	\$8,693
Classroom-General Supplies and Textbooks	\$368	\$329	\$342	\$484	\$243
Classroom-Purchased Services	\$331	\$245	\$309	\$352	\$225
Total Support Services	\$2,495	\$2,788	\$2,473	\$3,090	\$2,677
Support Services-Salaries and Benefits	\$2,415	\$2,621	\$2,322	\$2,633	\$2,267
Total Administrative Costs	\$1,855	\$2,159	\$1,983	\$2,250	\$2,074
Administration Salaries and Benefits	\$1,523	\$1,815	\$1,697	\$1,924	\$1,766
Total Operations and Maintenance of Plant	\$1,458	\$1,457	\$1,314	\$1,493	\$1,334
Operations and Maintenance-Salaries and Benefits	\$807	\$691	\$655	\$743	\$644
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$142	\$117	\$178	\$202	\$172
Total Equipment Costs	\$0	\$0	\$0	\$329	\$80
Legal Costs	\$26	\$28	\$23	\$27	\$27
Employee Benefits as a percentage of salaries*	35.39%	36.73%	39.12%	38.47%	37.14%

*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 2017-18 revised appropriations and the 2018-19 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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Transportation Services, including Fuel	Manchester provides Transportation Services	0
Municipal/Public Works	Provides Recycling	0
Municipal/Public Works	Municipality provides Partial Snow Removal	0

ID=Lakehurst Borough

Category	Amount
(A) General Fund School Levy	1,174,326
(D) Total School Levy	1,278,966
(B) Estimated Net Taxable Valuation (as of 10/01/17)	142,266,456
(H) Estimated Equalized Valuation (as of 10/01/17)	158,333,018
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8254
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.8990
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7417
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8078

Name=Barry Parliman

Category	Measure
Job Title	Business Administrator
Job Title II	N
Base Annual Salary Amount	\$142,636
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	07/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	220
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	\$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 Current Salary up to 15,0000
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 of Current Salary
Contractual Post-Employment Benefit Description of Payout of Personal days	No Payout for Personal
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

Name=Barry Parliman

Category	Measure
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

Name=Dr. Clifford Barneman

Category	Measure
Job Title	Assistant Superintendent
Job Title II	n/a
Base Annual Salary Amount	\$132,209
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	07/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	220
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	\$1,640
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	1/260 of annual salary not to exceed \$15000
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout of vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of 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

Name=Dr. Clifford Barneman

Category	Measure
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

Name=Jason Bedell

Category	Measure
Job Title	Information Technology
Job Title II	n/a
Base Annual Salary Amount	\$81,170
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	07/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	220
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	\$100
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	No payout for sick days
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout for vacation days
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
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Jason Bedell

Category	Measure
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

Name=Loren Fuhring

Category	Measure
Job Title	Superintendent
Job Title II	n/a
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
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	220
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	\$4,630
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Unused sick days shall be cumulative in accordance
Contractual Post-Employment Benefit Description of Payout of Vacation days	Vacation days are forfeited each year if not used
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
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Loren Fuhring

Category	Measure
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

Name=Stephanie Rucci

Category	Measure
Job Title	Vice Principal
Job Title II	n/a
Base Annual Salary Amount	\$89,306
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	07/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	200
Contracted Number of Annual Vacation Days	5
Contracted Number of Annual Sick Days	10
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	\$1,640
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Per diem rate not to exceed \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	No Payout for Vacation Days
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
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Stephanie Rucci

Category	Measure
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