

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	479.0	521.0	510.0
On Roll Special Ed Full-Time	113.0	109.0	96.0
On Roll Subtotal	592.0	630.0	606.0
In Private School Placements	1.0		0.0
Sent to Other Districts Special Ed	2.0	1.0	2.0
Received	26.0	57.0	54.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,926,000	10,124,520	10,327,000
Total Tuition	10-1300	255,547	397,500	500,000
Unrestricted Miscellaneous Revenues	10-1XXX	200,907	141,000	85,000
Interest Earned On Capital Reserve Funds	10-1XXX	14,580	500	500
Subtotal - Revenues From Local Sources		10,397,034	10,663,520	10,912,500
Revenues from State Sources:				
School Choice Aid	10-3116	299,862	413,100	328,698
Categorical Transportation Aid	10-3121	335,006	320,578	320,578
Extraordinary Aid	10-3131	50,940	0	0
Categorical Special Education Aid	10-3132	429,461	448,913	448,913
Equalization Aid	10-3176	1,058,133	1,058,133	927,691
Categorical Security Aid	10-3177	54,166	54,166	54,166
Adjustment Aid	10-3178	134,668	0	0
PARCC Readiness Aid	10-3181	6,940	0	0
Per Pupil Growth Aid	10-3182	6,940	0	0
Professional Learning Community Aid	10-3183	6,220	0	0
Other State Aids	10-3XXX	5,924	0	0
Subtotal - Revenues From State Sources		2,388,260	2,294,890	2,080,046
Budgeted Fund Balance - Operating Budget	10-303	0	910,432	820,066
Adjustment For Prior Year Encumbrances		0	412,986	0
Actual Revenues (Over)/Under Expenditures		-289,508	0	0
Total Operating Budget		12,495,786	14,281,828	13,812,612
Grants and Entitlements:				

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Other Revenue From Local Sources	20-1XXX	18,947	0	0
Total Revenues From Local Sources	20-1XXX	18,947	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	16,495	16,602	12,000
Title II	20-4451-4455	8,672	8,206	6,200
Title III	20-4491-4494	1,097	0	0
Title IV	20-4471-4474	10,000	11,000	8,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	138,722	136,636	118,400
Other	20-4XXX	4,445	0	0
Total Revenues From Federal Sources		179,431	172,444	144,600
Total Grants And Entitlements		198,378	172,444	144,600
Total Revenues/Sources		12,694,164	14,454,272	13,957,212
Total Revenues/Sources Net of Transfers		12,694,164	14,454,272	13,957,212

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,450,254	3,803,124	3,612,395
Special Education - Instruction	11-2XX-100-XXX	1,700,093	1,894,517	1,958,267
Basic Skills/Remedial - Instruction	11-230-100-XXX	119,023	147,695	153,225
Bilingual Education - Instruction	11-240-100-XXX	1,056	1,550	1,550
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	92,341	106,126	106,126
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	99,596	180,000	180,000
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	134,072	181,134	181,896
Undist. Expenditures - Health Services	11-000-213-XXX	155,784	169,080	170,400
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	368,134	382,408	387,002
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	46,274	141,231	64,160
Undist. Expenditures - Guidance	11-000-218-XXX	133,284	147,825	142,350
Undist. Expenditures - Child Study Teams	11-000-219-XXX	375,743	413,926	379,968
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	51,259	62,573	70,382
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	264,161	294,728	278,045
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	13,221	46,105	34,300
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	233,606	270,006	257,473
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	400,459	466,813	437,719
Undist. Expend. - Central Services	11-000-251-XXX	176,372	200,524	191,931
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	830,467	1,153,424	1,001,135
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	545,247	618,911	594,510
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,684,934	3,522,514	3,607,113
Total Undistributed Expenditures		6,512,613	8,251,202	7,978,384
Total General Current Expense		11,875,380	14,204,214	13,809,947

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	180,791	49,249	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	439,615	27,865	2,165
Interest Deposit To Capital Reserve	10-604	0	500	500
Total Capital Outlay		620,406	77,614	2,665
General Fund Grand Total		12,495,786	14,281,828	13,812,612
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	18,947	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	16,495	16,602	12,000
Title II	20-XXX-XXX-XXX	8,672	8,206	6,200
Title III	20-XXX-XXX-XXX	1,097	0	0
Title IV	20-XXX-XXX-XXX	10,000	11,000	8,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	138,722	136,636	118,400
Other	20-XXX-XXX-XXX	4,445	0	0
Total Federal Projects	20-XXX-XXX-XXX	179,431	172,444	144,600
Total Special Revenue Funds		198,378	172,444	144,600
Total Expenditures/Appropriations		12,694,164	14,454,272	13,957,212
Total Expenditures Net of Transfers		12,694,164	14,454,272	13,957,212

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Unrestricted	General Operating Budget	338,505	358,925	250,000	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,338,895	1,881,127	1,881,627	1,882,127
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	542,211	542,211	542,211	542,211
Restricted for General Operating Budget	Legal Reserve	1,735,312	1,621,573	820,066	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	150,000	150,000	150,000
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	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,916	\$19,115	\$21,374	\$21,278	\$21,511
Total Classroom Instruction	\$11,217	\$11,956	\$13,215	\$12,879	\$13,315
Classroom-Salaries and Benefits	\$10,328	\$10,944	\$11,979	\$11,399	\$12,081
Classroom-General Supplies and Textbooks	\$559	\$457	\$478	\$704	\$457
Classroom-Purchased Services	\$330	\$554	\$758	\$777	\$778
Total Support Services	\$2,860	\$3,431	\$3,953	\$3,956	\$3,905
Support Services-Salaries and Benefits	\$2,496	\$2,959	\$3,423	\$3,284	\$3,393
Total Administrative Costs	\$1,923	\$1,811	\$2,001	\$2,028	\$2,015
Administration Salaries and Benefits	\$1,701	\$1,583	\$1,710	\$1,711	\$1,723
Total Operations and Maintenance of Plant	\$1,706	\$1,687	\$1,929	\$2,153	\$1,998
Operations and Maintenance-Salaries and Benefits	\$888	\$1,004	\$1,064	\$1,021	\$1,081
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$209	\$209	\$250	\$237	\$249
Total Equipment Costs	\$19	\$308	\$0	\$78	\$0
Legal Costs	\$26	\$35	\$26	\$44	\$26
Employee Benefits as a percentage of salaries*	38.09%	37.50%	48.41%	46.13%	47.09%

*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 2018-19 revised appropriations and the 2019-20 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)
Special Education Services	Child Study Team Services Shared with another public school district	0
Special Education Services	Tuition students received in district programs	0
Special Education Services	Hunterdon County ESC Special Education Services	0
Superintendent and Assistant Sup.	Shared Superintendent of Schools	0
Transportation Services, including Fuel	Transportation Jointures	0
Transportation Services, including Fuel	Delaware Valley Regional School District transportation coordination of services	0
Transportation Services, including Fuel	HCESSC and WCSSSD coordination of special education transportation services	0
Purchasing	ACT Consortium for Telephone and ACES for energy purchases through NJ Consortium of Programs	0
Purchasing	ERATE purchasing for savings and rebates	0
Purchasing	Cooperative purchasing for bulk school supplies, technology and custodial supplies	0
Municipal/Public Works	Cooperative purchasing for buildings and grounds snow removal and grounds maintenance, mowing	0
Municipal/Public Works	Shared agreement for Class III Officers for school security with municipality	0
Municipal/Public Works	School buildings available for community use and activities	0
Curriculum Services	Articulation for curriculum planning with regional schools and high school	0
Insurance Coverages and Benefits	SHIF and NJSIG members for cooperative services of staff health benefits and school district insurance	0

ID=Lebanon Twp

Category	Amount
(A) General Fund School Levy	10,327,000
(D) Total School Levy	10,327,000
(B) Estimated Net Taxable Valuation (as of 10/01/18)	747,444,520
(H) Estimated Equalized Valuation (as of 10/01/18)	914,961,992
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.3816
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.3816
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.1287
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.1287

Name=Abigail Postma

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$132,612
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	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	1
Description of Other Contracted Non-Working Days	Personal Business Day
Total Allowances Amount	\$10,400
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	\$17,460
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon leaving district paid up to 155 days @ \$90 per day
Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon leaving district paid up to 40 days at current per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	Unused converted to sick days
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Abigail Postma

Category	Measure
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

Name=Chris Dowd

Category	Measure
Job Title	Information Technology
Job Title II	None Reported
Base Annual Salary Amount	\$99,582
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	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	1
Description of Other Contracted Non-Working Days	Personal Business Day
Total Allowances Amount	\$4,000
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	\$15,320
Contractual Post-Employment Benefit Description of Payout of Sick days	Available with 10 Years in District
Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon leaving district payment up to 40 days accumulated @ current per diem rate
Contractual Post-Employment Benefit Description of Payout of Personal days	Unused converted to sick days
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Chris Dowd

Category	Measure
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

Name=Jason Kornegay

Category	Measure
Job Title	Superintendent
Job Title II	CST Director
Base Annual Salary Amount	\$174,573
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	19
Shared District	1970
Job Title Other District	Superintendent CST Direct
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/18
End Date of Contract	06/30/23
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	1
Description of Other Contracted Non-Working Days	Personal Business Day
Total Allowances Amount	\$9,500
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	\$39,456
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement Maximum Payment based per diem 1/260th
Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon Separation accumulated days paid per diem 1/260th
Contractual Post-Employment Benefit Description of Payout of Personal days	Unused converted to Sick Days
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Jason Kornegay

Category	Measure
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