

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	97.0	87.0	108.0
On Roll Special Ed Full-Time	10.0	20.0	15.0
On Roll Subtotal	107.0	107.0	123.0
In Private School Placements	1.0	2.0	2.0
Sent to Other Districts Regular	28.0	23.0	22.0
Sent to Other Districts Special Ed	2.0		3.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,654,833	2,707,930	2,828,942
	Total Tuition	10-1300	35,569	30,000	30,000
	Unrestricted Miscellaneous Revenues	10-1XXX	12,676	1,060	2,500
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	1,488	1,500	1,000
	Interest Earned on Capital Reserve Funds	10-1XXX	2,423	2,240	1,000
	Total Revenues from Local Sources		2,706,989	2,742,730	2,863,442
General Fund Revenues from State Sources	School Choice Aid	10-3116	38,478	54,884	52,132
	Categorical Transportation Aid	10-3121	14,601	24,207	24,207
	Extraordinary Aid	10-3131	9,827	0	0
	Categorical Special Education Aid	10-3132	65,815	110,762	111,417
	Categorical Security Aid	10-3177	8,174	11,798	11,798
	Adjustment Aid	10-3178	61,273	0	0
	PARCC Readiness Aid	10-3181	1,050	0	0
	Per Pupil Growth Aid	10-3182	1,050	0	0
	Professional Learning Community Aid	10-3183	1,250	0	0
	Other State Aids	10-3XXX	1,406	0	0
	Total Revenues from State Sources		202,924	201,651	199,554
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	23,263	0
	Withdrawal from Maintenance Reserve	10-310	0	25,000	0
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	100,000	47,524
	Adjustment for Prior Year Encumbrances		0	21,661	0
	Actual Revenues (Over)/Under Expenditures		48,049	0	0
General Fund Revenues	Total Operating Budget		2,957,962	3,114,305	3,110,520
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	2,568	0	0
	Total Revenues from Local Sources	20-1XXX	2,568	0	0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	1,918	1,918	1,918
	I.D.E.A. Part B (Handicapped)	20-4420-4429	30,399	30,238	30,238
	Other	20-4XXX	19,665	19,665	19,665
	Total Revenues from Federal Sources		51,982	51,821	51,821
Special Revenue Fund Revenues	Total Grants and Entitlements		54,550	51,821	51,821
All Fund Revenues	Total Revenues/Sources		3,012,512	3,166,126	3,162,341
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,012,512	3,166,126	3,162,341

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	736,896	710,960	743,588
	Special Education-Instruction	11-2XX-100-XXX	53,700	142,871	151,578
	Basic Skills/Remedial-Instruction	11-230-100-XXX	64,460	67,460	68,210
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	2,200	3,800	3,800
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	660,986	652,521	674,018
	Undistributed Expenditures-Health Services	11-000-213-XXX	77,680	82,312	78,243
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	64,810	59,000	59,250
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	69,483	65,466	55,767
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	104,524	123,052	124,083
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	49,638	73,916	64,635
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	332	1,000	1,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	87,350	107,639	107,686
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,032	1,008	4,558
	Undistributed Expenditures-Central Services	11-000-251-XXX	92,504	94,300	97,648
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	173,711	177,687	180,099
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	98,789	133,756	144,500
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	498,688	602,287	539,857
	Undistributed Expenditures-Food Services	11-000-310-930	12,522	0	0
		Total Undistributed Expenditures		1,992,049	2,173,944
General Fund Current Expenses for Increased Reserves	Interest Earned on Current Expense Emergency Res	10-607	1,488	1,500	1,000
General Fund Current Expenses	Total General Current Expense		2,850,793	3,100,535	3,099,520
Capital Outlay	Equipment	12-XXX-XXX-730	27,582	11,530	10,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	77,164	0	0
	Interest Deposit to Capital Reserve	10-604	2,423	2,240	1,000
	Total Capital Outlay		107,169	13,770	11,000
General Fund Expenses and Transfers	General Fund Grand Total		2,957,962	3,114,305	3,110,520
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,568	0	0

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	1,918	1,918	1,918
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	30,399	30,238	30,238
	Other	20-XXX-XXX-XXX	19,665	19,665	19,665
	Total Federal Projects	20-XXX-XXX-XXX	51,982	51,821	51,821
Special Revenue Fund Expenses	Total Special Revenue Funds		54,550	51,821	51,821
All Fund Expenses	Total Expenditures/Appropriations		3,012,512	3,166,126	3,162,341
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,012,512	3,166,126	3,162,341

Advertised Recapitulation of Balances

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
Restricted for General Operating Budget	Capital Reserve	213,169	215,592	217,832	218,832
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	72,350	72,350	47,350	47,350
	Legal Reserve	0	0	0	0
	Tuition Reserve	120,000	147,524	47,524	0
	Current Expense Emergency Reserve	203,756	126,550	128,050	129,050
	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	258,763	273,237	250,000	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

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	\$18,852	\$19,029	\$20,189	\$21,615	\$18,537
Total Classroom Instruction	\$10,751	\$10,721	\$11,746	\$12,318	\$10,940
Classroom-Salaries and Benefits	\$10,327	\$10,235	\$11,089	\$11,705	\$10,362
Classroom-General Supplies and Textbooks	\$299	\$307	\$487	\$510	\$463
Classroom-Purchased Services	\$125	\$179	\$169	\$103	\$114
Total Support Services	\$4,249	\$4,470	\$4,430	\$5,066	\$3,828
Support Services-Salaries and Benefits	\$3,375	\$3,640	\$3,731	\$4,429	\$2,958
Total Administrative Costs	\$1,814	\$1,784	\$2,040	\$2,143	\$1,928
Administration Salaries and Benefits	\$1,362	\$1,398	\$1,582	\$1,791	\$1,488
Total Operations and Maintenance of Plant	\$1,990	\$1,918	\$1,938	\$2,041	\$1,802
Operations and Maintenance-Salaries and Benefits	\$1,062	\$1,051	\$1,079	\$1,132	\$1,019
Board Contribution to Food Services	\$0	\$114	\$0	\$0	\$0
Total Extracurricular Costs	\$49	\$21	\$35	\$38	\$33
Total Equipment Costs	\$207	\$251	\$86	\$108	\$81
Legal Costs	\$32	\$4	\$43	\$47	\$57
Employee Benefits as a percentage of salaries*	36.82%	38.48%	45.86%	41.48%	37.92%

*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 Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Banking	Part of Hunterdon county group with Investor's Savings	0
Insurance Coverages and Benefits	State Health Benefit Plan; Rx through NJ Public employer trust	0
Municipal/Public Works	Interlocal agreement with Borough for snow plowing	0
Others	Send Receive relationship with Clinton Township BOE for 7th and 8th grade	0
	Shared service agreement with Califon Public School for Music Teacher	0
Purchasing	Hunterdon County ESC ; Ed Data Services	0
Special Education Services	Shared service with Clinton Township and HCESC for CST professionals	0
Transportation Services, including Fuel	Transportaton Jointure with Clinton Township BOE	0

Estimated Tax Rates

Municipality	Category	Amount
Lebanon Boro	(A) General Fund School Levy	2,828,942
	(D) Total School Levy	2,828,942
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	274,065,103
	(H) Estimated Equalized Valuation (as of 10/01/18)	290,507,847
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0322
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0322
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9738
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9738

Employee Contract List for District

Name	Category	Measure
Bruce Arcurio	Job Title	Superintendent
	Job Title II	Director of Child Study
	Base Annual Salary Amount	\$143,500
	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	09/01/17
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	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	\$13,364
	Total Bonuses Amount	\$21,525
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,493
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$25,941
	Contractual Post-Employment Benefit Description of Payout of Sick days	18 sick days accumulated as of 1/1/2019
	Contractual Post-Employment Benefit Description of Payout of Vacation days	25 Vacation Days per year
	Contractual Post-Employment Benefit Description of Payout of Personal days	4 personal days per year
	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
Bruce Arcurio	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
Patricia Duell	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$82,800
	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	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

Employee Contract List for District

Name	Category	Measure
Patricia Duell	Total Allowances Amount	\$8,964
	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	\$17,644
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout as per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	20 days per year
	Contractual Post-Employment Benefit Description of Payout of Personal days	4 days per year
	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