

**Advertised Enrollments**

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

**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	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
	Total Revenues from Local Sources		10,397,034	10,663,520	10,912,500
General Fund 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
	Total Revenues from State Sources		2,388,260	2,294,890	2,080,046
General Fund Revenues from Other Sources	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
General Fund Revenues	Total Operating Budget		12,495,786	14,281,828	13,812,612
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	18,947	0	0
	Total Revenues from Local Sources	20-1XXX	18,947	0	0
Special Revenue Fund 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

**Advertised Revenues**

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Federal Sources	Total Revenues from Federal Sources		179,431	172,444	144,600
Special Revenue Fund Revenues	Total Grants and Entitlements		198,378	172,444	144,600
All Fund Revenues	Total Revenues/Sources		12,694,164	14,454,272	13,957,212
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		12,694,164	14,454,272	13,957,212

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	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-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	92,341	106,126	106,126	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	99,596	180,000	180,000	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	134,072	181,134	181,896	
	Undistributed Expenditures-Health Services	11-000-213-XXX	155,784	169,080	170,400	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	368,134	382,408	387,002	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	46,274	141,231	64,160	
	Undistributed Expenditures-Guidance	11-000-218-XXX	133,284	147,825	142,350	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	375,743	413,926	379,968	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	51,259	62,573	70,382	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	264,161	294,728	278,045	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	13,221	46,105	34,300	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	233,606	270,006	257,473	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	400,459	466,813	437,719	
	Undistributed Expenditures-Central Services	11-000-251-XXX	176,372	200,524	191,931	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	830,467	1,153,424	1,001,135	
	Undistributed Expenditures-Student Transportation Services	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
	General Fund Current Expenses	Total General Current Expense		11,875,380	14,204,214	13,809,947
Capital Outlay	Equipment	12-XXX-XXX-730	180,791	49,249	0	
	Facilities Acquisition and Construction Services	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 Expenses and Transfers	General Fund Grand Total		12,495,786	14,281,828	13,812,612	
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	18,947	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 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
Special Revenue Fund Expenses	Total Special Revenue Funds		198,378	172,444	144,600
All Fund Expenses	Total Expenditures/Appropriations		12,694,164	14,454,272	13,957,212
Expenses Net of Transfers	Total Expenditures Net of Transfers		12,694,164	14,454,272	13,957,212

**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	1,338,895	1,881,127	1,881,627	1,882,127
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	542,211	542,211	542,211	542,211
	Legal Reserve	1,735,312	1,621,573	820,066	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	150,000	150,000	150,000
	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	338,505	358,925	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	\$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 Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
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
Municipal/Public Works	Cooperative purchasing for buildings and grounds snow removal and grounds maintenance, mowing	0
	Shared agreement for Class III Officers for school security with municipality	0
	School buildings available for community use and activities	0
Purchasing	ACT Consortium for Telephone and ACES for energy purchases through NJ Consortium of Programs	0
	ERATE purchasing for savings and rebates	0
	Cooperative purchasing for bulk school supplies, technology and custodial supplies	0
Special Education Services	Child Study Team Services Shared with another public school district	0
	Tuition students received in district programs	0
	Hunterdon County ESC Special Education Services	0
Superintendent and Assistant Sup.	Shared Superintendent of Schools	0
Transportation Services, including Fuel	Transportation Jointures	0
	Delaware Valley Regional School District transportation coordination of services	0
	HCESC and WCSSSD coordination of special education transportation services	0

**Estimated Tax Rates**

Municipality	Category	Amount
Lebanon Twp	(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

Employee Contract List for District

Name	Category	Measure
Abigail Postma	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
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported	

Employee Contract List for District

Name	Category	Measure
Abigail Postma	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
Chris Dowd	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	

Employee Contract List for District

Name	Category	Measure
Chris Dowd	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
	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	
Jason Kornegay	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

Employee Contract List for District

Name	Category	Measure
Jason Kornegay	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
	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
Jason Kornegay	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