

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	521.0	514.0	497.0
On Roll Special Ed Full-Time	109.0	116.0	105.0
On Roll Subtotal	630.0	630.0	602.0
Sent to Other Districts Special Ed	1.0	2.0	2.0
Received	57.0	53.0	52.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	10,124,520	10,327,000	10,533,540
	Total Tuition	10-1300	512,220	500,000	499,600
	Transportation Fees from Other Local Education Authorities	10-1420-1440	23,757	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	172,605	85,000	85,000
	Interest Earned on Capital Reserve Funds	10-1XXX	23,740	500	500
	Total Revenues from Local Sources		10,856,842	10,912,500	11,118,640
General Fund Revenues from State Sources	School Choice Aid	10-3116	413,100	328,698	363,330
	Categorical Transportation Aid	10-3121	320,578	320,578	320,578
	Extraordinary Aid	10-3131	55,814	0	0
	Categorical Special Education Aid	10-3132	448,913	448,913	448,913
	Equalization Aid	10-3176	1,058,133	927,691	730,669
	Categorical Security Aid	10-3177	54,166	54,166	54,166
	Other State Aids	10-3XXX	4,640	0	0
	Total Revenues from State Sources		2,355,344	2,080,046	1,917,656
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	880,520	820,937
	Adjustment for Prior Year Encumbrances		0	254,673	0
	Actual Revenues (Over)/Under Expenditures		147	0	0
General Fund Revenues	Total Operating Budget		13,212,333	14,127,739	13,857,233
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	10,955	0	0
	Total Revenues from Local Sources	20-1XXX	10,955	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	16,602	15,528	12,000
	Title II	20-4451-4455	8,206	7,968	6,300
	Title III	20-4491-4494	762	0	0
	Title IV	20-4471-4474	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	132,179	146,043	117,700
	Other	20-4XXX	44,416	0	0
	Total Revenues from Federal Sources		212,165	179,539	144,000
Special Revenue Fund Revenues	Total Grants and Entitlements		223,120	179,539	144,000

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
All Fund Revenues	Total Revenues/Sources		13,435,453	14,307,278	14,001,233
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		13,435,453	14,307,278	14,001,233

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,608,082	3,748,035	3,648,035
	Special Education-Instruction	11-2XX-100-XXX	1,828,260	1,881,252	2,009,734
	Basic Skills/Remedial-Instruction	11-230-100-XXX	138,547	154,344	156,016
	Bilingual Education-Instruction	11-240-100-XXX	0	1,550	1,550
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	98,240	96,126	106,126
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	40,675	180,000	180,000
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	166,727	189,294	146,859
	Undistributed Expenditures-Health Services	11-000-213-XXX	162,946	170,400	173,408
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	342,763	387,049	390,861
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	71,408	110,053	64,264
	Undistributed Expenditures-Guidance	11-000-218-XXX	146,070	142,350	145,167
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	429,675	384,418	387,893
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	53,112	70,382	72,082
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	295,969	278,158	283,126
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	14,990	34,300	34,300
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	248,856	280,537	259,810
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	412,681	459,957	445,722
	Undistributed Expenditures-Central Services	11-000-251-XXX	184,372	207,041	195,128
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,012,738	1,236,471	1,021,874
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	545,197	571,150	642,211
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,740,779	3,532,392	3,490,402
	Total Undistributed Expenditures		6,868,958	8,233,952	7,933,107
	General Fund Current Expenses	Total General Current Expense		12,542,087	14,115,259
Capital Outlay	Equipment	12-XXX-XXX-730	55,601	9,815	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	27,865	2,165	2,165
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	586,780	0	0
	Interest Deposit to Capital Reserve	10-604	0	500	500
	Total Capital Outlay		670,246	12,480	2,665
General Fund Expenses and Transfers	General Fund Grand Total		13,212,333	14,127,739	13,857,233

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	10,955	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	16,602	15,528	12,000
	Title II	20-XXX-XXX-XXX	8,206	7,968	6,300
	Title III	20-XXX-XXX-XXX	762	0	0
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	132,179	146,043	117,700
	Other	20-XXX-XXX-XXX	44,416	0	0
	Total Federal Projects	20-XXX-XXX-XXX	212,165	179,539	144,000
Special Revenue Fund Expenses	Total Special Revenue Funds		223,120	179,539	144,000
All Fund Expenses	Total Expenditures/Appropriations		13,435,453	14,307,278	14,001,233
Expenses Net of Transfers	Total Expenditures Net of Transfers		13,435,453	14,307,278	14,001,233

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	1,881,127	1,979,087	1,979,587	1,980,087
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	542,211	542,211	542,211	542,211
	Legal Reserve	1,621,573	1,641,003	820,937	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	150,000	225,000	225,000	225,000
	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	358,925	324,701	264,247	264,247
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,115	\$19,084	\$21,511	\$21,213	\$21,648
Total Classroom Instruction	\$11,956	\$11,715	\$13,315	\$12,814	\$13,447
Classroom-Salaries and Benefits	\$10,944	\$10,409	\$12,081	\$11,525	\$12,194
Classroom-General Supplies and Textbooks	\$457	\$570	\$457	\$477	\$453
Classroom-Purchased Services	\$554	\$736	\$778	\$812	\$800
Total Support Services	\$3,431	\$3,509	\$3,905	\$3,827	\$3,859
Support Services-Salaries and Benefits	\$2,959	\$3,038	\$3,393	\$3,248	\$3,342
Total Administrative Costs	\$1,811	\$1,759	\$2,015	\$2,044	\$2,037
Administration Salaries and Benefits	\$1,583	\$1,511	\$1,723	\$1,714	\$1,743
Total Operations and Maintenance of Plant	\$1,687	\$1,869	\$1,998	\$2,288	\$2,031
Operations and Maintenance-Salaries and Benefits	\$1,004	\$934	\$1,081	\$1,032	\$1,075
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$209	\$210	\$249	\$214	\$247
Total Equipment Costs	\$308	\$89	\$0	\$16	\$0
Legal Costs	\$35	\$61	\$26	\$68	\$27
Employee Benefits as a percentage of salaries*	37.50%	37.11%	47.09%	46.00%	45.05%

*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 2019-20 revised appropriations and the 2020-21 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 programs/services for health benefits and school district insurance	0
Municipal/Public Works	Cooperative purchasing for buildings and grounds, snow removal, grounds maintenance and mowing	0
	Shared agreement for Class III Officers for school security with municipal/local police department	0
	School buildings and grounds are 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 school supplies, technology and custodial supplies, maintenance services	0
Special Education Services	Child Study Team Services Shared with another public school district	0
	Tuition students received in district special education self contained 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	10,533,540
	(D) Total School Levy	10,533,540
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	748,330,659
	(H) Estimated Equalized Valuation (as of 10/01/19)	926,021,544
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.4076
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.4076
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1375
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1375

Employee Contract List for District

Name	Category	Measure
Abigail Postma	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$136,590
	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	07/01/19
	End Date of Contract	06/30/20
	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	\$34,964
	Contractual Post-Employment Benefit Description of Payout of Sick days	\$90 Per Day up to Max 155 days, upon retirement
	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	\$102,569
	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	07/01/19
	End Date of Contract	06/30/20
	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	\$15,780
	Contractual Post-Employment Benefit Description of Payout of Sick days	Available with 10 Years in District, upon retirement
	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	\$178,064
	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	03/01/19
	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	\$39,946
	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