

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	514.0	457.0	474.0
On Roll Special Ed Full-Time	116.0	105.0	87.0
On Roll Subtotal	630.0	562.0	561.0
In Private School Placements		1.0	2.0
Sent to Other Districts Special Ed	2.0	2.0	0.0
Received	53.0	54.0	45.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	10,327,000	10,533,540	10,744,210
	Total Tuition	10-1300	570,926	499,600	461,515
	Transportation Fees from Other Local Education Authorities	10-1420-1440	21,985	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	131,560	85,000	85,000
	Interest Earned on Capital Reserve Funds	10-1XXX	16,929	500	500
	Total Revenues from Local Sources		11,068,400	11,118,640	11,291,225
General Fund Revenues from State Sources	School Choice Aid	10-3116	328,698	363,330	378,810
	Categorical Transportation Aid	10-3121	320,578	320,578	320,578
	Extraordinary Aid	10-3131	61,625	0	0
	Categorical Special Education Aid	10-3132	448,913	448,913	448,913
	Equalization Aid	10-3176	927,691	730,669	467,753
	Categorical Security Aid	10-3177	54,166	54,166	54,166
	Total Revenues from State Sources		2,141,671	1,917,656	1,670,220
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	882,562	820,896
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	1,480,000
	Withdrawal from Maintenance Reserve	10-310	0	81,820	0
	Adjustment for Prior Year Encumbrances		0	353,616	0
	Actual Revenues (Over)/Under Expenditures		-589,714	0	0
General Fund Revenues	Total Operating Budget		12,620,357	14,354,294	15,262,341
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	5,598	0	0
	Total Revenues from Local Sources	20-1XXX	5,598	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	10,800	15,629	12,000
	Title II	20-4451-4455	3,600	7,142	6,300
	Title III	20-4491-4494	734	0	0
	Title IV	20-4471-4474	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	146,043	153,282	117,700
	CARES Act Education Stabilization Fund	20-4530	12,500	0	0
	Coronavirus Relief Fund (CRF)	20-4532	0	20,235	0
	Other	20-4XXX	39,062	0	0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Total Revenues from Federal Sources		222,739	206,288	144,000
Special Revenue Fund Revenues	Total Grants and Entitlements		228,337	206,288	144,000
All Fund Revenues	Total Revenues/Sources		12,848,694	14,560,582	15,406,341
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		12,848,694	14,560,582	15,406,341

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,535,975	3,794,241	3,511,121	
	Special Education-Instruction	11-2XX-100-XXX	1,799,623	1,888,447	1,971,424	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	143,694	158,516	162,828	
	Bilingual Education-Instruction	11-240-100-XXX	3,000	1,550	1,550	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	69,602	106,126	106,126	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	57,062	180,000	180,000	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	185,432	148,344	189,421	
	Undistributed Expenditures-Health Services	11-000-213-XXX	160,764	174,894	177,446	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	358,308	398,023	395,528	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	35,919	181,645	95,050	
	Undistributed Expenditures-Guidance	11-000-218-XXX	141,499	146,500	150,552	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	381,764	392,957	402,101	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	61,846	72,627	73,289	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	272,693	292,762	293,659	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	15,801	34,880	34,300	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	279,858	277,830	266,582	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	415,589	498,267	462,412	
	Undistributed Expenditures-Central Services	11-000-251-XXX	184,663	212,712	201,669	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,125,100	1,360,117	1,068,034	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	492,206	642,911	669,642	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,739,659	3,354,257	3,366,942	
	Undistributed Expenditures-Food Services	11-000-310-930	0	5,000	0	
	Total Undistributed Expenditures			6,908,163	8,373,726	8,026,627
	General Fund Current Expenses	Total General Current Expense		12,460,057	14,322,606	13,779,676
Capital Outlay	Equipment	12-XXX-XXX-730	9,815	29,023	0	
	Facilities Acquisition and Construction Services	12-000-400-XXX	2,165	2,165	1,482,165	
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	148,320	0	0	
	Interest Deposit to Capital Reserve	10-604	0	500	500	
	Total Capital Outlay			160,300	31,688	1,482,665

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Expenses and Transfers	General Fund Grand Total		12,620,357	14,354,294	15,262,341
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	5,598	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	10,800	15,629	12,000
	Title II	20-XXX-XXX-XXX	3,600	7,142	6,300
	Title III	20-XXX-XXX-XXX	734	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	146,043	153,282	117,700
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	12,500	0	0
	Other	20-XXX-XXX-XXX	39,062	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	20,235	0
	Total Federal Projects	20-XXX-XXX-XXX	222,739	206,288	144,000
	Special Revenue Fund Expenses	Total Special Revenue Funds		228,337	206,288
All Fund Expenses	Total Expenditures/Appropriations		12,848,694	14,560,582	15,406,341
Expenses Net of Transfers	Total Expenditures Net of Transfers		12,848,694	14,560,582	15,406,341

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	1,979,087	2,454,697	2,455,197	975,697
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	542,211	542,211	460,391	460,391
	Legal Reserve	1,641,003	1,641,833	820,896	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	225,000	250,000	250,000	250,000
	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	324,701	314,032	252,407	252,407
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,084	\$19,034	\$21,648	\$24,021	\$23,048
Total Classroom Instruction	\$11,715	\$11,625	\$13,447	\$14,250	\$13,919
Classroom-Salaries and Benefits	\$10,409	\$10,604	\$12,194	\$12,857	\$12,609
Classroom-General Supplies and Textbooks	\$570	\$334	\$453	\$577	\$452
Classroom-Purchased Services	\$736	\$687	\$800	\$816	\$858
Total Support Services	\$3,509	\$3,392	\$3,859	\$4,366	\$4,381
Support Services-Salaries and Benefits	\$3,038	\$3,009	\$3,342	\$3,629	\$3,770
Total Administrative Costs	\$1,759	\$1,825	\$2,037	\$2,364	\$2,250
Administration Salaries and Benefits	\$1,511	\$1,550	\$1,743	\$2,018	\$1,934
Total Operations and Maintenance of Plant	\$1,869	\$2,023	\$2,031	\$2,742	\$2,206
Operations and Maintenance-Salaries and Benefits	\$934	\$832	\$1,075	\$1,074	\$988
Board Contribution to Food Services	\$0	\$0	\$0	\$9	\$0
Total Extracurricular Costs	\$210	\$148	\$247	\$261	\$264
Total Equipment Costs	\$89	\$16	\$0	\$52	\$0
Legal Costs	\$61	\$87	\$27	\$31	\$29
Employee Benefits as a percentage of salaries*	37.11%	37.01%	45.05%	42.80%	44.00%

*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 2020-21 revised appropriations and the 2021-22 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 services	0
	Shared agreement for Class III Security Officers with municipal/local police department	0
	School buildings and grounds are available for community use and activities	0
Purchasing	ACT consortium for telephone, ACES for energy and purchases through NJ Consortium of programs and Co-Ops	0
	ERate purchasing for technology savings and rebates	0
	Cooperative purchasing for school supplies, technology, custodial, and maintenance supplies and maintenance services	0
Special Education Services	Child Study Team Services Shared with another public school	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 with other public schools	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	10,744,210
	(D) Total School Levy	10,744,210
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	934,544,282
	(H) Estimated Equalized Valuation (as of 10/01/20)	941,415,926
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1497
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1497
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1413
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1413

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	07/01/20
	End Date of Contract	06/30/21
	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 a 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	
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	07/01/20
	End Date of Contract	06/30/21
	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
	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	\$181,625
	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 Dir
	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	\$40,444
	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