

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	90.0	97.0	104.0
On Roll Special Ed Full-Time	12.0	10.0	12.0
On Roll Subtotal	102.0	107.0	116.0
In Private School Placements		1.0	0.0
Sent to Other Districts Regular	26.0	28.0	26.0
Sent to Other Districts Special Ed	7.0	2.0	2.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,602,777	2,654,833	2,707,930
Total Tuition	10-1300	21,500	21,500	30,000
Unrestricted Miscellaneous Revenues	10-1XXX	3,681	640	2,300
Interest Earned On Current Expense Emergency Res	10-1XXX	1,001	600	1,000
Interest Earned On Maintenance Reserve	10-1XXX	0	60	500
Interest Earned On Capital Reserve Funds	10-1XXX	531	500	1,000
Subtotal - Revenues From Local Sources		2,629,490	2,678,133	2,742,730
Revenues from State Sources:				
School Choice Aid	10-3116	38,478	38,478	54,884
Categorical Transportation Aid	10-3121	14,601	14,601	24,207
Extraordinary Aid	10-3131	8,947	0	0
Categorical Special Education Aid	10-3132	65,216	65,216	110,762
Categorical Security Aid	10-3177	8,174	8,174	11,798
Adjustment Aid	10-3178	61,273	61,273	0
Parcc Readiness Aid	10-3181	1,050	1,050	0
Per Pupil Growth Aid	10-3182	1,050	1,050	0
Professional Learning Community Aid	10-3183	1,250	1,250	0
Other State Aids	10-3XXX	1,762	0	0
Subtotal - Revenues From State Sources		201,801	191,092	201,651
Budgeted Fund Balance - Operating Budget	10-303	0	0	23,263
Withdrawal From Maint. Reserve	10-310	0	0	25,000
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	20,000	100,000
Withdrawal From Current Expense Emergency Rsv	10-312	0	100,000	0
Transfers From Other Funds	10-5200	112,005	0	0
Adjustment For Prior Year Encumbrances		0	33,014	0
Actual Revenues (Over)/Under Expenditures		-130,399	0	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Operating Budget		2,812,897	3,022,239	3,092,644
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	7,381	0	0
Total Revenues From Local Sources	20-1XXX	7,381	0	0
Revenues from Federal Sources:				
Title II	20-4451-4455	1,799	1,799	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	30,238	30,238	30,238
Other	20-4XXX	17,559	0	0
Total Revenues From Federal Sources		49,596	32,037	30,238
Total Grants And Entitlements		56,977	32,037	30,238
Total Revenues/Sources		2,869,874	3,054,276	3,122,882
Total Revenues/Sources Net of Transfers		2,869,874	3,054,276	3,122,882

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	707,209	759,923	795,093
Special Education - Instruction	11-2XX-100-XXX	52,933	57,044	59,988
Basic Skills/Remedial - Instruction	11-230-100-XXX	63,796	65,590	66,710
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	4,700	3,500	3,800
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	633,971	660,986	618,221
Undist. Expenditures - Health Services	11-000-213-XXX	76,108	79,774	81,240
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	66,329	60,205	61,459
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	13,941	58,106	62,166
Undist. Expenditures - Child Study Teams	11-000-219-XXX	114,016	114,831	113,052
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	44,398	56,188	63,416
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	2,872	725	1,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	84,854	109,200	115,023
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,008	1,008	1,008
Undist. Expend. - Central Services	11-000-251-XXX	87,340	91,716	93,516
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	170,433	179,761	185,063
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	69,933	99,061	120,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	447,275	518,715	638,889
Total Undistributed Expenditures		1,812,478	2,030,276	2,154,553
Interest Earned On Maintenance Reserve	10-606	0	60	500
Increase In Maintenance Reserve	10-606	32,350	0	0
Interest Earned On Current Expense Emergency Res	10-607	1,001	600	1,000
Total General Current Expense		2,674,467	2,916,993	3,081,644
Capital Expenditures:				
Equipment	12-XXX-XXX-730	21,287	27,582	10,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	4,607	77,164	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Increase In Capital Reserve	10-604	112,005	0	0
Interest Deposit To Capital Reserve	10-604	531	500	1,000
Total Capital Outlay		138,430	105,246	11,000
General Fund Grand Total		2,812,897	3,022,239	3,092,644
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	7,381	0	0
Federal Projects:				
Title II	20-XXX-XXX-XXX	1,799	1,799	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	30,238	30,238	30,238
Other	20-XXX-XXX-XXX	17,559	0	0
Total Federal Projects	20-XXX-XXX-XXX	49,596	32,037	30,238
Total Special Revenue Funds		56,977	32,037	30,238
Total Expenditures/Appropriations		2,869,874	3,054,276	3,122,882
Total Expenditures Net of Transfers		2,869,874	3,054,276	3,122,882

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	248,266	258,763	273,263	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	100,633	213,169	213,669	214,669
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	40,000	72,350	82,410	57,910
Restricted for General Operating Budget	Legal Reserve	0	0	0	0
Restricted for General Operating Budget	Tuition Reserve	20,000	120,000	100,000	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	202,755	203,756	104,356	105,356
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	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,330	\$18,852	\$21,059	\$20,152	\$20,189
Total Classroom Instruction	\$10,361	\$10,751	\$11,967	\$11,416	\$11,746
Classroom-Salaries and Benefits	\$9,986	\$10,327	\$11,416	\$10,894	\$11,089
Classroom-General Supplies and Textbooks	\$244	\$299	\$394	\$342	\$487
Classroom-Purchased Services	\$131	\$125	\$157	\$180	\$169
Total Support Services	\$4,911	\$4,249	\$4,611	\$4,639	\$4,430
Support Services-Salaries and Benefits	\$4,139	\$3,375	\$3,711	\$3,840	\$3,731
Total Administrative Costs	\$2,965	\$1,814	\$1,990	\$2,040	\$2,040
Administration Salaries and Benefits	\$2,397	\$1,362	\$1,483	\$1,534	\$1,582
Total Operations and Maintenance of Plant	\$2,044	\$1,990	\$2,447	\$2,022	\$1,938
Operations and Maintenance-Salaries and Benefits	\$1,072	\$1,062	\$1,286	\$1,085	\$1,079
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$49	\$49	\$44	\$35	\$35
Total Equipment Costs	\$142	\$207	\$0	\$258	\$86
Legal Costs	\$70	\$32	\$64	\$47	\$43
Employee Benefits as a percentage of salaries*	32.63%	36.82%	40.77%	38.66%	45.86%

*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 2017-18 revised appropriations and the 2018-19 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)
Social Worker/Psychologist	Psychologist shared with Clinton Township	0
Banking	Investor's Savings Bank used through Hunterdon County cooperative group	0
Staffing - Other	Music Teacher Shared with Califon	0
Staffing - Other	Art Teacher shared with East Amwell	0
Transportation Services, including Fuel	Clinton Township transports our middle school students	0
Purchasing	Hunterdon County ESC, Ed Data used for procurement	0
Municipal/Public Works	Snow Plowing and landscaping shared with Borough of Lebanon	0

ID=Lebanon Boro

Category	Amount
(A) General Fund School Levy	2,707,930
(D) Total School Levy	2,707,930
(B) Estimated Net Taxable Valuation (as of 10/01/17)	274,331,903
(H) Estimated Equalized Valuation (as of 10/01/17)	277,439,222
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9871
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9871
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9760
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9760

Name=Bruce Arcurio

Category	Measure
Job Title	Superintendent
Job Title II	Child Study Team Director
Base Annual Salary Amount	\$140,000
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	07/01/17
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	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	\$11,300
Total Bonuses Amount	\$21,525
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	\$31,006
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	25 accrued vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	4 personal days per contract
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

Name=Bruce Arcurio

Category	Measure
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=Patricia Duell

Category	Measure
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$80,000
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	07/01/17
End Date of Contract	06/30/18
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
Total Allowances Amount	\$6,200
Total Bonuses Amount	\$0
Total Stipends Amount	\$1,050
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$10,000
Contractual Post-Employment Benefit Description of Payout of Sick days	maximum allowed per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout for unused vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for unused personal 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

Name=Patricia Duell

Category	Measure
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