

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	508.0	479.0	501.0
On Roll Special Ed Full-Time	114.0	113.0	108.0
On Roll Subtotal	622.0	592.0	609.0
In Private School Placements	2.0	1.0	0.0
Sent to Other Districts Special Ed	1.0	2.0	0.0
Received	27.0	26.0	44.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,731,820	9,926,000	10,124,520
Total Tuition	10-1300	242,462	165,000	397,500
Unrestricted Miscellaneous Revenues	10-1XXX	0	141,000	141,000
Interest Earned On Capital Reserve Funds	10-1XXX	4,547	500	500
Other Restricted Miscellaneous Revenues	10-1XXX	108,596	0	0
Subtotal - Revenues From Local Sources		10,087,425	10,232,500	10,663,520
Revenues from State Sources:				
School Choice Aid	10-3116	277,650	299,862	413,100
Categorical Transportation Aid	10-3121	335,006	335,006	372,639
Extraordinary Aid	10-3131	84,964	0	0
Categorical Special Education Aid	10-3132	429,461	429,461	448,913
Equalization Aid	10-3176	1,058,133	1,058,133	1,058,133
Categorical Security Aid	10-3177	54,166	54,166	54,166
Adjustment Aid	10-3178	182,248	134,668	0
Parcc Readiness Aid	10-3181	6,940	6,940	0
Per Pupil Growth Aid	10-3182	6,940	6,940	0
Professional Learning Community Aid	10-3183	6,220	6,220	0
Other State Aids	10-3XXX	3,541	0	0
Subtotal - Revenues From State Sources		2,445,269	2,331,396	2,346,951
Budgeted Fund Balance - Operating Budget	10-303	0	1,022,310	801,507
Withdrawal From Cap Res-For Local Share	10-307	0	47,348	0
Adjustment For Prior Year Encumbrances		0	722,391	0
Actual Revenues (Over)/Under Expenditures		-552,806	0	0
Total Operating Budget		11,979,888	14,355,945	13,811,978
Grants and Entitlements:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Other Revenue From Local Sources	20-1XXX	8,755	0	0
Total Revenues From Local Sources	20-1XXX	8,755	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	16,459	16,459	13,167
Title II	20-4451-4455	13,259	8,672	6,937
Title III	20-4491-4494	483	0	0
Title Vi	20-4417-4418	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	148,571	143,167	115,556
Total Revenues From Federal Sources		178,772	178,298	143,660
Total Grants And Entitlements		187,527	178,298	143,660
Total Revenues/Sources		12,167,415	14,534,243	13,955,638
Total Revenues/Sources Net of Transfers		12,167,415	14,534,243	13,955,638

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,458,958	3,732,473	3,561,791
Special Education - Instruction	11-2XX-100-XXX	1,650,527	1,740,620	1,970,141
Basic Skills/Remedial - Instruction	11-230-100-XXX	126,769	141,455	134,645
Bilingual Education - Instruction	11-240-100-XXX	0	1,550	1,550
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	97,662	91,126	106,126
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	149,320	200,000	180,000
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	13,852	137,834	180,134
Undist. Expenditures - Health Services	11-000-213-XXX	152,917	165,400	167,850
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	308,089	417,131	382,222
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	74,895	166,104	63,915
Undist. Expenditures - Guidance	11-000-218-XXX	131,050	137,080	138,575
Undist. Expenditures - Child Study Teams	11-000-219-XXX	397,479	404,800	414,501
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	205	51,275	62,573
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	259,953	267,573	271,058
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	20,553	47,012	46,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	232,334	266,387	250,942
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	503,607	464,010	440,813
Undist. Expend. - Central Services	11-000-251-XXX	172,976	194,100	187,274
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	627	0	0
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	914,511	955,338	963,201
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	551,316	601,641	612,490
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,693,102	3,536,269	3,673,012
Total Undistributed Expenditures		6,576,786	8,011,954	8,035,060
Total General Current Expense		11,910,702	13,719,178	13,809,313
Capital Expenditures:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Equipment	12-XXX-XXX-730	11,912	151,304	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	57,274	484,963	2,165
Interest Deposit To Capital Reserve	10-604	0	500	500
Total Capital Outlay		69,186	636,767	2,665
General Fund Grand Total		11,979,888	14,355,945	13,811,978
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	8,755	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	16,459	16,459	13,167
Title II	20-XXX-XXX-XXX	13,259	8,672	6,937
Title III	20-XXX-XXX-XXX	483	0	0
Title Vi	20-XXX-XXX-XXX	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	148,571	143,167	115,556
Total Federal Projects	20-XXX-XXX-XXX	178,772	178,298	143,660
Total Special Revenue Funds		187,527	178,298	143,660
Total Expenditures/Appropriations		12,167,415	14,534,243	13,955,638
Total Expenditures Net of Transfers		12,167,415	14,534,243	13,955,638

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	479,511	338,505	250,000	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,341,848	1,338,895	1,292,047	1,292,547
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	542,211	542,211	542,211	542,211
Restricted for General Operating Budget	Legal Reserve	1,707,871	1,735,312	801,507	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
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	\$17,008	\$17,916	\$21,276	\$21,820	\$21,374
Total Classroom Instruction	\$10,408	\$11,217	\$13,371	\$13,378	\$13,215
Classroom-Salaries and Benefits	\$10,052	\$10,328	\$12,340	\$12,177	\$11,979
Classroom-General Supplies and Textbooks	\$249	\$559	\$537	\$556	\$478
Classroom-Purchased Services	\$107	\$330	\$494	\$644	\$758
Total Support Services	\$3,060	\$2,860	\$3,822	\$4,110	\$3,953
Support Services-Salaries and Benefits	\$2,707	\$2,496	\$3,322	\$3,378	\$3,423
Total Administrative Costs	\$1,969	\$1,923	\$2,035	\$2,135	\$2,001
Administration Salaries and Benefits	\$1,720	\$1,701	\$1,739	\$1,795	\$1,710
Total Operations and Maintenance of Plant	\$1,402	\$1,706	\$1,808	\$1,952	\$1,929
Operations and Maintenance-Salaries and Benefits	\$822	\$888	\$1,054	\$1,060	\$1,064
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$168	\$209	\$216	\$217	\$250
Total Equipment Costs	\$23	\$19	\$0	\$256	\$0
Legal Costs	\$43	\$26	\$27	\$36	\$26
Employee Benefits as a percentage of salaries*	37.67%	38.09%	47.94%	46.96%	48.41%

*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)
Special Education Services	Child Study Team Services Shared with Another Public School District	0
Special Education Services	Tuition students received in programs	0
Special Education Services	Hunterdon County ESC Special Education Services	0
Superintendent and Assistant Sup.	Shared Superintendent of Schools	0
Transportation Services, including Fuel	Transportation Jointures	0
Transportation Services, including Fuel	Delaware Valley Regional School District transportation coordination of services	0
Transportation Services, including Fuel	HCESC and WCSSSD coordination of special education transportation services	0
Purchasing	ACT Consortium for Telephone services and ACES for energy purchase through the NJ Consortium of Programs	0
Purchasing	E-Rate Purchases of technology supplies and upgrades	0
Municipal/Public Works	Cooperation and purchasing agreement with municipality for plowing, grounds, maintenance, and mowing	0
Municipal/Public Works	School facilities are available for community activities	0
Curriculum Services	Articulation for curriculum mapping among regional schools	0
Insurance Coverages and Benefits	Member of SHIF: Schools Health Insurance Fund pool of medical coverages and NJSIG District Insurance Cooperative	0

ID=Lebanon Twp

Category	Amount
(A) General Fund School Levy	10,124,520
(D) Total School Levy	10,124,520
(B) Estimated Net Taxable Valuation (as of 10/01/17)	745,203,175
(H) Estimated Equalized Valuation (as of 10/01/17)	916,593,910
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3586
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3586
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1046
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1046

Name=Abigail Postma

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$128,750
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	1
Description of Other Contracted Non-Working Days	P Business Day
Total Allowances Amount	\$11,900
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	\$16,850
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	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

Name=Abigail Postma

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=Chris Dowd

Category	Measure
Job Title	Information Technology
Job Title II	None Reported
Base Annual Salary Amount	\$96,682
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	1
Description of Other Contracted Non-Working Days	P Business Day
Total Allowances Amount	\$1,000
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	\$14,880
Contractual Post-Employment Benefit Description of Payout of Sick days	Minimum of 10 Years in District
Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon leaving district up to 40 days paid at current per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	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

Name=Chris Dowd

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=Jason Kornegay

Category	Measure
Job Title	Superintendent
Job Title II	Director of CST
Base Annual Salary Amount	\$165,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	19
Shared District	0670
Job Title Other District	Superintendent
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	1
Description of Other Contracted Non-Working Days	P Business Day
Total Allowances Amount	\$7,860
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$900
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$40,400
Contractual Post-Employment Benefit Description of Payout of Sick days	\$100 per day Max 150 Days
Contractual Post-Employment Benefit Description of Payout of Vacation days	Unused Days at Term End 1/260th Per Day
Contractual Post-Employment Benefit Description of Payout of Personal days	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

Name=Jason Kornegay

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