

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	97.0	87.0	108.0
On Roll Special Ed Full-Time	10.0	20.0	15.0
On Roll Subtotal	107.0	107.0	123.0
In Private School Placements	1.0	2.0	2.0
Sent to Other Districts Regular	28.0	23.0	22.0
Sent to Other Districts Special Ed	2.0		3.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,654,833	2,707,930	2,828,942
Total Tuition	10-1300	35,569	30,000	30,000
Unrestricted Miscellaneous Revenues	10-1XXX	12,676	1,060	2,500
Interest Earned On Current Expense Emergency Res	10-1XXX	1,488	1,500	1,000
Interest Earned On Capital Reserve Funds	10-1XXX	2,423	2,240	1,000
Subtotal - Revenues From Local Sources		2,706,989	2,742,730	2,863,442
Revenues from State Sources:				
School Choice Aid	10-3116	38,478	54,884	52,132
Categorical Transportation Aid	10-3121	14,601	24,207	24,207
Extraordinary Aid	10-3131	9,827	0	0
Categorical Special Education Aid	10-3132	65,815	110,762	111,417
Categorical Security Aid	10-3177	8,174	11,798	11,798
Adjustment Aid	10-3178	61,273	0	0
PARCC Readiness Aid	10-3181	1,050	0	0
Per Pupil Growth Aid	10-3182	1,050	0	0
Professional Learning Community Aid	10-3183	1,250	0	0
Other State Aids	10-3XXX	1,406	0	0
Subtotal - Revenues From State Sources		202,924	201,651	199,554
Budgeted Fund Balance - Operating Budget	10-303	0	23,263	0
Withdrawal From Maint. Reserve	10-310	0	25,000	0
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	100,000	47,524
Adjustment For Prior Year Encumbrances		0	21,661	0
Actual Revenues (Over)/Under Expenditures		48,049	0	0
Total Operating Budget		2,957,962	3,114,305	3,110,520

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	2,568	0	0
Total Revenues From Local Sources	20-1XXX	2,568	0	0
Revenues from Federal Sources:				
Title II	20-4451-4455	1,918	1,918	1,918
I.D.E.A. Part B (Handicapped)	20-4420-4429	30,399	30,238	30,238
Other	20-4XXX	19,665	19,665	19,665
Total Revenues From Federal Sources		51,982	51,821	51,821
Total Grants And Entitlements		54,550	51,821	51,821
Total Revenues/Sources		3,012,512	3,166,126	3,162,341
Total Revenues/Sources Net of Transfers		3,012,512	3,166,126	3,162,341

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	736,896	710,960	743,588
Special Education - Instruction	11-2XX-100-XXX	53,700	142,871	151,578
Basic Skills/Remedial - Instruction	11-230-100-XXX	64,460	67,460	68,210
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	2,200	3,800	3,800
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	660,986	652,521	674,018
Undist. Expenditures - Health Services	11-000-213-XXX	77,680	82,312	78,243
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	64,810	59,000	59,250
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	69,483	65,466	55,767
Undist. Expenditures - Child Study Teams	11-000-219-XXX	104,524	123,052	124,083
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	49,638	73,916	64,635
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	332	1,000	1,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	87,350	107,639	107,686
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,032	1,008	4,558
Undist. Expend. - Central Services	11-000-251-XXX	92,504	94,300	97,648
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	173,711	177,687	180,099
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	98,789	133,756	144,500
Personal Services - Employee Benefits	11-XXX-XXX-2XX	498,688	602,287	539,857
Undistributed Expenditures-Food Services	11-000-310-930	12,522	0	0
Total Undistributed Expenditures		1,992,049	2,173,944	2,131,344
Interest Earned On Current Expense Emergency Res	10-607	1,488	1,500	1,000
Total General Current Expense		2,850,793	3,100,535	3,099,520
Capital Expenditures:				
Equipment	12-XXX-XXX-730	27,582	11,530	10,000

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Facilities Acquisition And Const. Serv.	12-000-400-XXX	77,164	0	0
Interest Deposit To Capital Reserve	10-604	2,423	2,240	1,000
Total Capital Outlay		107,169	13,770	11,000
General Fund Grand Total		2,957,962	3,114,305	3,110,520
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,568	0	0
Federal Projects:				
Title II	20-XXX-XXX-XXX	1,918	1,918	1,918
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	30,399	30,238	30,238
Other	20-XXX-XXX-XXX	19,665	19,665	19,665
Total Federal Projects	20-XXX-XXX-XXX	51,982	51,821	51,821
Total Special Revenue Funds		54,550	51,821	51,821
Total Expenditures/Appropriations		3,012,512	3,166,126	3,162,341
Total Expenditures Net of Transfers		3,012,512	3,166,126	3,162,341

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
Unrestricted	General Operating Budget	258,763	273,237	250,000	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	213,169	215,592	217,832	218,832
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	72,350	72,350	47,350	47,350
Restricted for General Operating Budget	Legal Reserve	0	0	0	0
Restricted for General Operating Budget	Tuition Reserve	120,000	147,524	47,524	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	203,756	126,550	128,050	129,050
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	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	\$18,852	\$19,029	\$20,189	\$21,615	\$18,537
Total Classroom Instruction	\$10,751	\$10,721	\$11,746	\$12,318	\$10,940
Classroom-Salaries and Benefits	\$10,327	\$10,235	\$11,089	\$11,705	\$10,362
Classroom-General Supplies and Textbooks	\$299	\$307	\$487	\$510	\$463
Classroom-Purchased Services	\$125	\$179	\$169	\$103	\$114
Total Support Services	\$4,249	\$4,470	\$4,430	\$5,066	\$3,828
Support Services-Salaries and Benefits	\$3,375	\$3,640	\$3,731	\$4,429	\$2,958
Total Administrative Costs	\$1,814	\$1,784	\$2,040	\$2,143	\$1,928
Administration Salaries and Benefits	\$1,362	\$1,398	\$1,582	\$1,791	\$1,488
Total Operations and Maintenance of Plant	\$1,990	\$1,918	\$1,938	\$2,041	\$1,802
Operations and Maintenance-Salaries and Benefits	\$1,062	\$1,051	\$1,079	\$1,132	\$1,019
Board Contribution to Food Services	\$0	\$114	\$0	\$0	\$0
Total Extracurricular Costs	\$49	\$21	\$35	\$38	\$33
Total Equipment Costs	\$207	\$251	\$86	\$108	\$81
Legal Costs	\$32	\$4	\$43	\$47	\$57
Employee Benefits as a percentage of salaries*	36.82%	38.48%	45.86%	41.48%	37.92%

*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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Shared service with Clinton Township and HCESC for CST professionals	0
Banking	Part of Hunterdon county group with Investor's Savings	0
Others	Send Receive relationship with Clinton Township BOE for 7th and 8th grade	0
Others	Shared service agreement with Califon Public School for Music Teacher	0
Transportation Services, including Fuel	Transportaton Jointure with Clinton Township BOE	0
Purchasing	Hunterdon County ESC ; Ed Data Services	0
Municipal/Public Works	Interlocal agreement with Borough for snow plowing	0
Insurance Coverages and Benefits	State Health Benefit Plan; Rx through NJ Public employer trust	0

ID=Lebanon Boro

Category	Amount
(A) General Fund School Levy	2,828,942
(D) Total School Levy	2,828,942
(B) Estimated Net Taxable Valuation (as of 10/01/18)	274,065,103
(H) Estimated Equalized Valuation (as of 10/01/18)	290,507,847
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.0322
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.0322
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.9738
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.9738

Name=Bruce Arcurio

Category	Measure
Job Title	Superintendent
Job Title II	Director of Child Study
Base Annual Salary Amount	\$143,500
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	09/01/17
End Date of Contract	06/30/21
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
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	\$13,364
Total Bonuses Amount	\$21,525
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,493
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$25,941
Contractual Post-Employment Benefit Description of Payout of Sick days	18 sick days accumulated as of 1/1/2019
Contractual Post-Employment Benefit Description of Payout of Vacation days	25 Vacation Days per year
Contractual Post-Employment Benefit Description of Payout of Personal days	4 personal days per year
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Bruce Arcurio

Category	Measure
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

Name=Patricia Duell

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$82,800
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	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	\$8,964
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	\$17,644
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	20 days per year
Contractual Post-Employment Benefit Description of Payout of Personal days	4 days per year
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Patricia Duell

Category	Measure
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