

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	87.0	81.0	105.0
On Roll Special Ed Full-Time	12.0	10.0	10.0
On Roll Subtotal	99.0	91.0	115.0
In Private School Placements	1.0	1.0	1.0
Sent to Other Districts Regular	22.0	24.0	16.0
Sent to Other Districts Special Ed	6.0	8.0	5.0
Received	13.0	6.0	6.0

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	2,828,942	2,885,521	2,885,521
	Total Tuition	10-1300	16,325	15,000	15,000
	Unrestricted Miscellaneous Revenues	10-1XXX	6,284	2,000	500
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	1,033	56	50
	Interest Earned on Capital Reserve Funds	10-1XXX	1,760	106	100
	Total Revenues from Local Sources		2,854,344	2,902,683	2,901,171
General Fund Revenues from State Sources	School Choice Aid	10-3116	52,132	53,280	54,180
	Categorical Transportation Aid	10-3121	24,207	24,207	24,207
	Extraordinary Aid	10-3131	13,401	0	0
	Categorical Special Education Aid	10-3132	111,417	111,978	112,305
	Categorical Security Aid	10-3177	11,798	11,798	11,798
	Total Revenues from State Sources		212,955	201,263	202,490
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	13,058	0
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	47,524	100,000	46,600
	Adjustment for Prior Year Encumbrances		0	17,695	0
	Actual Revenues (Over)/Under Expenditures		-50,170	0	0
General Fund Revenues	Total Operating Budget		3,064,653	3,234,699	3,150,261
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	1,794	2,354	2,001
	I.D.E.A. Part B (Handicapped)	20-4420-4429	30,448	32,952	28,009
	Other	20-4XXX	22,445	0	0
	Total Revenues from Federal Sources		54,687	35,306	30,010
Special Revenue Fund Revenues	Total Grants and Entitlements		54,687	35,306	30,010
All Fund Revenues	Total Revenues/Sources		3,119,340	3,270,005	3,180,271
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,119,340	3,270,005	3,180,271

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	738,479	713,658	730,998
	Special Education-Instruction	11-2XX-100-XXX	145,406	135,178	147,849
	Basic Skills/Remedial-Instruction	11-230-100-XXX	90,804	61,850	64,010
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	2,500	3,800	3,800
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	594,490	638,767	622,070
	Undistributed Expenditures-Health Services	11-000-213-XXX	78,827	90,500	88,760
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	43,007	62,000	41,000
	Undistributed Expenditures—Other Support Services, Students—Extraordinary Services	11-000-217-XXX	74,592	148,594	77,622
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	127,008	141,297	142,436
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	64,842	82,500	84,400
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	0	22,402	11,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	145,343	100,186	101,700
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	4,402	3,690	3,700
	Undistributed Expenditures-Central Services	11-000-251-XXX	97,457	97,897	100,114
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	173,757	219,484	212,891
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	161,831	187,642	187,500
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	468,542	515,092	530,261
	Undistributed Expenditures-Food Services	11-000-310-930	1,555	0	0
	Total Undistributed Expenditures		2,035,653	2,310,051	2,203,454
General Fund Current Expenses for Increased Reserves	Interest Earned on Current Expense Emergency Res	10-607	1,033	56	50
General Fund Current Expenses	Total General Current Expense		3,013,875	3,224,593	3,150,161
Capital Outlay	Equipment	12-XXX-XXX-730	49,018	10,000	0
	Interest Deposit to Capital Reserve	10-604	1,760	106	100
	Total Capital Outlay		50,778	10,106	100
General Fund Expenses and Transfers	General Fund Grand Total		3,064,653	3,234,699	3,150,261

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	1,794	2,354	2,001
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	30,448	32,952	28,009
	Other	20-XXX-XXX-XXX	22,445	0	0
	Total Federal Projects	20-XXX-XXX-XXX	54,687	35,306	30,010
Special Revenue Fund Expenses	Total Special Revenue Funds		54,687	35,306	30,010
All Fund Expenses	Total Expenditures/Appropriations		3,119,340	3,270,005	3,180,271
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,119,340	3,270,005	3,180,271

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	218,393	220,153	220,259	220,359
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	76,630	76,630	76,630	76,630
	Legal Reserve	0	0	0	0
	Tuition Reserve	147,524	146,600	46,600	0
	Current Expense Emergency Reserve	128,162	129,195	129,251	129,301
	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	250,000	263,058	250,000	250,000
	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	\$20,627	\$21,448	\$22,003	\$26,353	\$20,353
Total Classroom Instruction	\$11,477	\$12,398	\$11,977	\$14,090	\$11,478
Classroom-Salaries and Benefits	\$11,129	\$11,434	\$11,073	\$13,027	\$10,644
Classroom-General Supplies and Textbooks	\$258	\$806	\$647	\$760	\$643
Classroom-Purchased Services	\$89	\$157	\$257	\$302	\$191
Total Support Services	\$4,583	\$4,376	\$5,587	\$6,944	\$4,656
Support Services-Salaries and Benefits	\$3,951	\$3,177	\$3,090	\$3,835	\$2,986
Total Administrative Costs	\$2,413	\$2,629	\$2,072	\$2,415	\$1,956
Administration Salaries and Benefits	\$1,684	\$1,841	\$1,669	\$1,941	\$1,579
Total Operations and Maintenance of Plant	\$2,024	\$1,993	\$2,312	\$2,833	\$2,207
Operations and Maintenance-Salaries and Benefits	\$1,124	\$1,123	\$1,172	\$1,443	\$1,181
Board Contribution to Food Services	\$108	\$15	\$0	\$0	\$0
Total Extracurricular Costs	\$23	\$26	\$39	\$45	\$36
Total Equipment Costs	\$0	\$466	\$0	\$110	\$0
Legal Costs	\$141	\$406	\$47	\$55	\$43
Employee Benefits as a percentage of salaries*	35.56%	33.50%	38.78%	37.79%	38.26%

*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)
Banking	Participation in Hunterdon County consortium for procuring banking services with Investors Savings	0
Insurance Coverages and Benefits	Participation in the State Health Benefit Plan and the Public Employers Trust	0
Others	Send Receive Relationship with Clinton-Glen Gardner School District and Clinton Township School District for Middle School	0
Purchasing	Cooperative purchasing with ESC-Hunterdon, Middlesex, Camden, Morris	0
Social Worker/Psychologist	Services from the Hunterdon County ESC for evaluations and reports	0
Staffing - Other	Support services for teacher's aides and secretarial work from the Hunterdon County ESC	0
Technology Services	Services from Hunterdon County ESC for network support	0
Transportation Services, including Fuel	Jointure with Clinton Township for Middle School Students	0
	Services from Hunterdon County ESC for Special Education Students	0

Estimated Tax Rates

Municipality	Category	Amount
Lebanon Boro	(A) General Fund School Levy	2,885,521
	(D) Total School Levy	2,885,521
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	278,839,303
	(H) Estimated Equalized Valuation (as of 10/01/20)	285,053,469
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0348
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0348
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0123
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0123

Employee Contract List for District

Name	Category	Measure
Bruce Arcurio	Job Title	Superintendent
	Job Title II	Child Study Team Director
	Base Annual Salary Amount	\$147,794
	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	240
	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	\$12,818
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,000
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$28,643
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum allowed
	Contractual Post-Employment Benefit Description of Payout of Vacation days	paid at per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	paid at per diem rate
	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
Bruce Arcurio	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
Patricia Duell	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$88,698
	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	240
	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

Employee Contract List for District

Name	Category	Measure
Patricia Duell	Total Allowances Amount	\$11,718
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,600
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$18,188
	Contractual Post-Employment Benefit Description of Payout of Sick days	Negotiated amount between CSA and Teachers
	Contractual Post-Employment Benefit Description of Payout of Vacation days	20 days at per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	4 days at per diem rate
	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