

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	87.0	87.0	98.0
On Roll Special Ed Full-Time	20.0	12.0	9.0
On Roll Subtotal	107.0	99.0	107.0
In Private School Placements	2.0	1.0	1.0
Sent to Other Districts Regular	23.0	22.0	29.0
Sent to Other Districts Special Ed		6.0	5.0
Received		13.0	8.0

**Advertised Revenues**

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,707,930	2,828,942	2,885,521
	Total Tuition	10-1300	35,750	30,000	20,000
	Unrestricted Miscellaneous Revenues	10-1XXX	8,355	2,500	2,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	1,612	1,400	1,000
	Interest Earned on Capital Reserve Funds	10-1XXX	2,801	2,348	1,000
	Total Revenues from Local Sources		2,756,448	2,865,190	2,909,521
General Fund Revenues from State Sources	School Choice Aid	10-3116	54,884	52,132	53,280
	Categorical Transportation Aid	10-3121	24,207	24,207	24,207
	Extraordinary Aid	10-3131	13,581	0	0
	Categorical Special Education Aid	10-3132	110,762	111,417	111,978
	Categorical Security Aid	10-3177	11,798	11,798	11,798
	Other State Aids	10-3XXX	2,320	0	0
	Total Revenues from State Sources		217,552	199,554	201,263
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	23,263	0	0
	Withdrawal from Maintenance Reserve	10-310	22,002	0	0
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	47,524	73,987
	Withdrawal from Tuition Reserve for Excess Over Adjustments	10-311	0	0	26,013
	Adjustment for Prior Year Encumbrances		0	27,183	0
	Actual Revenues (Over)/Under Expenditures		-5,548	0	0
General Fund Revenues	Total Operating Budget		3,013,717	3,139,451	3,210,784
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	1,600	0	0
	Total Revenues from Local Sources	20-1XXX	1,600	0	0
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	2,125	1,918	1,630
	I.D.E.A. Part B (Handicapped)	20-4420-4429	32,119	30,238	25,702
	Other	20-4XXX	19,823	19,665	16,715
	Total Revenues from Federal Sources		54,067	51,821	44,047
Special Revenue Fund Revenues	Total Grants and Entitlements		55,667	51,821	44,047
All Fund Revenues	Total Revenues/Sources		3,069,384	3,191,272	3,254,831
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,069,384	3,191,272	3,254,831

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	680,514	761,332	713,658
	Special Education-Instruction	11-2XX-100-XXX	151,501	133,578	135,178
	Basic Skills/Remedial-Instruction	11-230-100-XXX	66,726	69,210	50,278
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	2,300	3,800	3,800
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	669,481	627,679	697,432
	Undistributed Expenditures-Health Services	11-000-213-XXX	81,483	83,810	88,860
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	46,580	62,000	62,000
	Undistributed Expenditures—Other Support Services, Students—Extraordinary Services	11-000-217-XXX	65,874	85,000	149,491
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	116,919	131,870	131,297
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	62,208	58,257	71,989
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	0	0	22,402
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	461	1,000	0
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	136,770	100,186	100,186
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,032	3,690	3,690
	Undistributed Expenditures-Central Services	11-000-251-XXX	94,366	94,898	97,897
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	175,650	195,249	208,505
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	118,529	154,000	157,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	499,626	560,144	515,121
	Undistributed Expenditures-Food Services	11-000-310-930	11,472	0	0
		Total Undistributed Expenditures		2,080,451	2,157,783
General Fund Current Expenses for Increased Reserves	Increase In Maintenance Reserve	10-606	26,282	0	0
	Interest Earned on Current Expense Emergency Res	10-607	1,612	1,400	1,000
General Fund Current Expenses	Total General Current Expense		3,009,386	3,127,103	3,209,784
Capital Outlay	Equipment	12-XXX-XXX-730	0	10,000	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,530	0	0
	Interest Deposit to Capital Reserve	10-604	2,801	2,348	1,000
	Total Capital Outlay		4,331	12,348	1,000
General Fund Expenses and Transfers	General Fund Grand Total		3,013,717	3,139,451	3,210,784
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	1,600	0	0

**Advertised Appropriations**

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	2,125	1,918	1,630
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	32,119	30,238	25,702
	Other	20-XXX-XXX-XXX	19,823	19,665	16,715
	Total Federal Projects	20-XXX-XXX-XXX	54,067	51,821	44,047
Special Revenue Fund Expenses	Total Special Revenue Funds		55,667	51,821	44,047
All Fund Expenses	Total Expenditures/Appropriations		3,069,384	3,191,272	3,254,831
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,069,384	3,191,272	3,254,831

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	215,592	218,393	220,741	221,741
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	72,350	76,630	76,630	76,630
	Legal Reserve	0	0	0	0
	Tuition Reserve	147,524	147,524	100,000	0
	Current Expense Emergency Reserve	126,550	128,162	129,562	130,562
	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	273,237	250,000	250,000	250,000
	Repayment of Debt	0	0	0	0

**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,029	\$20,627	\$18,537	\$23,677	\$22,003
Total Classroom Instruction	\$10,721	\$11,477	\$10,940	\$14,138	\$11,977
Classroom-Salaries and Benefits	\$10,235	\$11,129	\$10,362	\$13,184	\$11,073
Classroom-General Supplies and Textbooks	\$307	\$258	\$463	\$672	\$647
Classroom-Purchased Services	\$179	\$89	\$114	\$282	\$257
Total Support Services	\$4,470	\$4,583	\$3,828	\$4,967	\$5,587
Support Services-Salaries and Benefits	\$3,640	\$3,951	\$2,958	\$3,152	\$3,090
Total Administrative Costs	\$1,784	\$2,413	\$1,928	\$2,128	\$2,072
Administration Salaries and Benefits	\$1,398	\$1,684	\$1,488	\$1,692	\$1,669
Total Operations and Maintenance of Plant	\$1,918	\$2,024	\$1,802	\$2,393	\$2,312
Operations and Maintenance-Salaries and Benefits	\$1,051	\$1,124	\$1,019	\$1,267	\$1,172
Board Contribution to Food Services	\$114	\$108	\$0	\$0	\$0
Total Extracurricular Costs	\$21	\$23	\$33	\$41	\$39
Total Equipment Costs	\$251	\$0	\$81	\$101	\$0
Legal Costs	\$4	\$141	\$57	\$51	\$47
Employee Benefits as a percentage of salaries*	38.48%	35.56%	37.92%	40.88%	38.78%

\*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 2019-20 revised appropriations and the 2020-21 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	Member of Hunterdon County Banking group	0
Insurance Coverages and Benefits	Member of New Jersey State Health Benefits Plan	0
Municipal/Public Works	Snowplowing and grounds keeping services shared with Borough of Lebanon	0
Others	Send/Receive Relationship for 7th and 8th grade students with Clinton Township	0
Professional Staff Development	Articulation and PD Opportunities with NHVRHS Constituent group	0
Purchasing	Member of purchasing CO-OP with HCESC, MCESC, Ed Data Services	0
Special Education Services	Hunterdon County ESC provides professional Child Study Team services when needed	0
Staffing - Other	Hunterdon County ESC provides Admin Asst and Teacher's Aides as required by IEP	0
Transportation Services, including Fuel	Transportation Jointure with Clinton Twp. / Hunterdon County ESC	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 10/01/19)	280,120,903
	(H) Estimated Equalized Valuation (as of 10/01/19)	284,127,095
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0301
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0301
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0156
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0156



Employee Contract List for District

Name	Category	Measure
Bruce Arcruio	Job Title	Superintendent
	Job Title II	Director Child Study
	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	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	\$13,700
	Total Bonuses Amount	\$22,169
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,000
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$31,485
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout of sick days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum payout of unused vaction days
	Contractual Post-Employment Benefit Description of Payout of Personal days	Maximum payout of 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

Employee Contract List for District

Name	Category	Measure
Bruce Arcruio	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	Board Secretary
	Base Annual Salary Amount	\$85,698
	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	07/01/19
	End Date of Contract	06/30/20
	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

Employee Contract List for District

Name	Category	Measure
Patricia Duell	Total Allowances Amount	\$12,600
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,000
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout of sick days allowed
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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