

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	457.0	489.0	487.0
On Roll Special Ed Full-Time	105.0	90.0	79.0
On Roll Subtotal	562.0	579.0	566.0
In Private School Placements	1.0	1.0	0.0
Sent to Other Districts Special Ed	2.0	1.0	3.0
Received	54.0	51.0	45.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	10,533,540	10,744,210	11,108,605
	Total Tuition	10-1300	566,389	558,703	643,293
	Transportation Fees from Other Local Education Authorities	10-1420-1440	0	0	29,478
	Unrestricted Miscellaneous Revenues	10-1XXX	83,885	85,000	20,000
	Interest Earned on Capital Reserve Funds	10-1XXX	4,643	500	2,100
	Total Revenues from Local Sources		11,188,457	11,388,413	11,803,476
General Fund Revenues from State Sources	School Choice Aid	10-3116	363,330	378,810	372,841
	Categorical Transportation Aid	10-3121	320,578	320,578	320,578
	Extraordinary Aid	10-3131	107,576	0	0
	Categorical Special Education Aid	10-3132	448,913	448,913	448,913
	Equalization Aid	10-3176	730,669	467,753	235,248
	Categorical Security Aid	10-3177	54,166	54,166	54,166
	Other State Aids	10-3XXX	10,232	0	0
	Total Revenues from State Sources		2,035,464	1,670,220	1,431,746
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	820,896	839,933
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	1,245,000	850,265
	Withdrawal from Maintenance Reserve	10-310	0	0	65,000
	Adjustment for Prior Year Encumbrances		0	290,481	0
	Actual Revenues (Over)/Under Expenditures		-521,452	0	0
General Fund Revenues	Total Operating Budget		12,702,469	15,415,010	14,990,420
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	7,049	0	0
	Other Revenue from Local Sources	20-1XXX	7,176	1,112	0
	Total Revenues from Local Sources	20-1XXX	14,225	1,112	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	0	15,629	26,897
	Title II	20-4451-4455	0	7,142	13,393
	Title III	20-4491-4494	708	0	0
	Title IV	20-4471-4474	4,754	10,000	18,500
	Arp-Idea Preschool	20-4409	0	0	2,109
	Arp-Idea Basic	20-4419	0	0	24,720

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	I.D.E.A. Part B (Handicapped)	20-4420-4429	149,545	129,657	140,563
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	0	50,000
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	0	40,000
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	0	40,000
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	0	45,000
	Arp-ESSER	20-4540	0	0	115,013
	Coronavirus Relief Fund (CRF)	20-4532	20,235	0	0
	CRRSA Act-ESSER II	20-4534	0	40,000	11,175
	CRRSA Act-Learning Acceleration Grant	20-4535	0	19,431	5,569
	Other	20-4XXX	45,353	0	42,032
	CRRSA Act-Mental Health Grant	20-4536	0	0	45,000
	Total Revenues from Federal Sources		220,595	221,859	619,971
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-4,722	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		230,098	222,971	619,971
All Fund Revenues	Total Revenues/Sources		12,932,567	15,637,981	15,610,391
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		12,932,567	15,637,981	15,610,391

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,450,314	3,756,155	3,642,201	
	Special Education-Instruction	11-2XX-100-XXX	1,686,035	2,008,418	1,928,853	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	116,903	133,191	160,942	
	Bilingual Education-Instruction	11-240-100-XXX	0	1,550	0	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	50,549	105,625	107,626	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	103,135	139,979	50,344	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	148,305	158,535	178,535	
	Undistributed Expenditures-Health Services	11-000-213-XXX	166,250	196,575	157,530	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	383,118	424,680	495,761	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	96,878	95,616	71,836	
	Undistributed Expenditures-Guidance	11-000-218-XXX	151,930	162,897	209,170	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	371,983	405,996	424,842	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	78,697	50,363	93,023	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	282,727	294,100	281,008	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,275	34,300	600	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	265,147	345,405	321,489	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	492,246	416,991	307,380	
	Undistributed Expenditures-Central Services	11-000-251-XXX	191,965	245,919	322,485	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,279,292	1,156,261	1,197,929	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	544,909	685,331	637,000	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,804,025	3,154,516	3,002,545	
	Undistributed Expenditures-Food Services	11-000-310-930	5,000	0	0	
	Total Undistributed Expenditures			7,367,882	7,967,464	7,751,477
	General Fund Current Expenses	Total General Current Expense		12,671,683	13,972,403	13,591,099
Capital Outlay	Equipment	12-XXX-XXX-730	28,621	46,942	0	
	Facilities Acquisition and Construction Services	12-000-400-XXX	2,165	1,395,165	850,265	
	Increase In Capital Reserve	10-604	0	0	512,935	
	Interest Deposit to Capital Reserve	10-604	0	500	2,100	
	Total Capital Outlay			30,786	1,442,607	1,365,300

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed	
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	0	34,021	
	General Fund Grand Total		12,702,469	15,415,010	14,990,420	
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	7,176	1,112	0	
	Student Activity Fund	20-475-XXX-XXX	2,327	0	0	
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	0	15,629	26,897	
	Title II	20-XXX-XXX-XXX	0	7,142	13,393	
	Title III	20-XXX-XXX-XXX	708	0	0	
	Title IV	20-XXX-XXX-XXX	4,754	10,000	18,500	
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	149,545	129,657	140,563	
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	0	24,720	
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	0	2,109	
	Other	20-XXX-XXX-XXX	45,353	0	42,032	
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	20,235	0	0	
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	40,000	11,175	
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	19,431	5,569	
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	0	45,000	
	Arp ESSER Grant Program	20-487-xxx-xxx	0	0	115,013	
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	0	50,000	
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	0	40,000	
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	0	40,000	
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	0	45,000	
	Total Federal Projects	20-XXX-XXX-XXX	220,595	221,859	619,971	
	Special Revenue Fund Expenses	Total Special Revenue Funds		230,098	222,971	619,971
	All Fund Expenses	Total Expenditures/Appropriations		12,932,567	15,637,981	15,610,391
Expenses Net of Transfers	Total Expenditures Net of Transfers		12,932,567	15,637,981	15,610,391	

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	314,032	619,735	619,735	604,981
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	2,454,697	2,729,339	1,484,839	1,149,609
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	542,211	542,211	542,211	477,211
	Legal Reserve	1,641,833	1,646,075	825,179	0
	Unemployment Fund	179,749	179,749	179,749	179,749
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	250,000	250,000	250,000	250,000
	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 Special Revenue Fund	Student Activity Fund	25,646	30,368	30,368	30,368
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,034	\$20,923	\$23,048	\$22,647	\$22,778
Total Classroom Instruction	\$11,625	\$12,247	\$13,919	\$13,752	\$13,590
Classroom-Salaries and Benefits	\$10,604	\$11,243	\$12,609	\$12,217	\$11,817
Classroom-General Supplies and Textbooks	\$334	\$339	\$452	\$631	\$647
Classroom-Purchased Services	\$687	\$665	\$858	\$905	\$1,127
Total Support Services	\$3,392	\$3,865	\$4,381	\$4,182	\$4,444
Support Services-Salaries and Benefits	\$3,009	\$3,396	\$3,770	\$3,541	\$3,633
Total Administrative Costs	\$1,825	\$2,169	\$2,250	\$2,164	\$2,097
Administration Salaries and Benefits	\$1,550	\$1,872	\$1,934	\$1,788	\$1,764
Total Operations and Maintenance of Plant	\$2,023	\$2,488	\$2,206	\$2,281	\$2,385
Operations and Maintenance-Salaries and Benefits	\$832	\$946	\$988	\$967	\$900
Board Contribution to Food Services	\$0	\$9	\$0	\$0	\$0
Total Extracurricular Costs	\$148	\$121	\$264	\$250	\$261
Total Equipment Costs	\$16	\$50	\$0	\$81	\$0
Legal Costs	\$87	\$73	\$29	\$78	\$62
Employee Benefits as a percentage of salaries*	37.01%	38.17%	44.00%	40.90%	40.85%

*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 2021-22 revised appropriations and the 2022-23 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)
Curriculum Services	Articulation for curriculum planning with regional schools in county	0
Insurance Coverages and Benefits	Member of SHIF for health benefits and NJSIG for Risk Management	0
Municipal/Public Works	Class II Security Officers provided through shared agreement with the municipality	0
	Snow plowing and field maintenance provided through shared agreement with the municipality	0
	School property available for community activities	0
Purchasing	ACES for energy purchases	0
	E-Rate purchases for technology	0
	Cooperative purchasing for custodial, office, technology, and maintenance	0
Special Education Services	Tuition students received in district special education self contained programs	0
	Educational services received from Hunterdon County ESC (OT, PT, Speech, ABA)	0
Transportation Services, including Fuel	Routing and DRTRS Reporting through shared agreement with Delaware Valley Regional High School	0
	Transportation jointure for special education route hosted by Warren County Special Services School District	0
	Transportation jointures hosted by Hunterdon County ESC	0

Estimated Tax Rates

Municipality	Category	Amount
Lebanon Twp	(A) General Fund School Levy	11,108,605
	(D) Total School Levy	11,108,605
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	932,098,842
	(H) Estimated Equalized Valuation (as of 10/01/21)	988,119,858
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1918
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1918
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1242
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1242

Employee Contract List for District

Name	Category	Measure
Christopher Dowd	Job Title	Information Technology
	Job Title II	Technology Coordinator
	Base Annual Salary Amount	\$106,702
	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	07/01/21
	End Date of Contract	06/30/22
	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	Business Day
	Total Allowances Amount	\$4,000
	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	\$12,722
	Contractual Post-Employment Benefit Description of Payout of Sick days	upon retirement after 10 years in district
	Contractual Post-Employment Benefit Description of Payout of Vacation days	upon separation; up to 40 days accumulated x per diem based on 1/260th
	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	

Employee Contract List for District

Name	Category	Measure
Christopher Dowd	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	
Jason Kornegay	Job Title	Superintendent
	Job Title II	Chief School Administrator
	Base Annual Salary Amount	\$180,734
	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	07/01/21
	End Date of Contract	06/30/24
	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	Business Day	

Employee Contract List for District

Name	Category	Measure
Jason Kornegay	Total Allowances Amount	\$9,500
	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	\$40,444
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement; max benefit by statute; based on per diem x 1/260th
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon separation; accumulated days x per diem based on 1/260th
	Contractual Post-Employment Benefit Description of Payout of Personal days	Unused 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
	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	
Kelly Morris	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$132,500
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Kelly Morris	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	10/11/21
	End Date of Contract	06/30/22
	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	Business Day
	Total Allowances Amount	\$10,400
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$391
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$16,307
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max \$15K by statute; upon retirement; accumulated days x per diem based on 1/260th
	Contractual Post-Employment Benefit Description of Payout of Vacation days	upon separation; accrued x per diem based on 1/260th
	Contractual Post-Employment Benefit Description of Payout of Personal days	convert 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
	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	

Employee Contract List for District

Name	Category	Measure
Kelly Morris	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