

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	79.0	63.0	58.0
On Roll Special Ed Full-Time	10.0	12.0	13.0
On Roll Subtotal	89.0	75.0	71.0
Sent to Other Districts Regular		3.0	0.0
Sent to Other Districts Special Ed	3.0	3.0	3.0
Received	12.0	12.0	14.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,194,523	2,194,523	2,251,449
Total Tuition	10-1300	20,381	23,126	24,570
Unrestricted Miscellaneous Revenues	10-1XXX	4,713	3,800	3,800
Interest Earned On Capital Reserve Funds	10-1XXX	0	100	100
Subtotal - Revenues From Local Sources		2,219,617	2,221,549	2,279,919
Revenues from State Sources:				
School Choice Aid	10-3116	45,876	52,820	30,107
Categorical Transportation Aid	10-3121	3,762	13,884	13,884
Extraordinary Aid	10-3131	7,977	15,000	7,000
Categorical Special Education Aid	10-3132	93,822	93,822	93,822
Equalization Aid	10-3176	149,438	149,438	128,351
Categorical Security Aid	10-3177	2,028	2,028	2,028
Adjustment Aid	10-3178	22,938	0	0
PARCC Readiness Aid	10-3181	990	0	0
Per Pupil Growth Aid	10-3182	990	0	0
Professional Learning Community Aid	10-3183	910	0	0
Other State Aids	10-3XXX	839	0	0
Subtotal - Revenues From State Sources		329,570	326,992	275,192
Budgeted Fund Balance - Operating Budget	10-303	0	110,420	121,673
Transfers From Other Funds	10-5200	29,211	0	0
Adjustment For Prior Year Encumbrances		0	4,170	0
Actual Revenues (Over)/Under Expenditures		-56,820	0	0
Total Operating Budget		2,521,578	2,663,131	2,676,784

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Grants and Entitlements:				
Revenues from Federal Sources:				
Title II	20-4451-4455	0	1,786	1,518
I.D.E.A. Part B (Handicapped)	20-4420-4429	29,563	31,258	26,569
Other	20-4XXX	20,370	18,833	16,008
Total Revenues From Federal Sources		49,933	51,877	44,095
Total Grants And Entitlements		49,933	51,877	44,095
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	129,466	128,726	127,951
Total Revenues From Local Sources		129,466	128,726	127,951
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	44,619	44,388	44,096
Budgeted Fund Balance	40-303	0	71	0
Total Local Repayment Of Debt		174,085	173,185	172,047
Total Repayment Of Debt		174,085	173,185	172,047
Total Revenues/Sources		2,745,596	2,888,193	2,892,926
Total Revenues/Sources Net of Transfers		2,745,596	2,888,193	2,892,926

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	804,726	836,580	778,411
Special Education - Instruction	11-2XX-100-XXX	267,016	313,675	307,276
Basic Skills/Remedial - Instruction	11-230-100-XXX	19,453	19,670	20,623
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	14,545	16,600	19,700
School-Sponsored Athletics - Instruction	11-402-100-XXX	9,604	13,950	11,550
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	54,447	91,290	84,301
Undist. Expenditures - Health Services	11-000-213-XXX	70,691	70,092	72,360
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	70,386	59,741	58,991
Undist. Expenditures - Child Study Teams	11-000-219-XXX	175,539	173,125	184,642
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	49,977	59,770	72,989
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	88,949	105,938	106,694
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	5,988	14,848	4,482
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	53,436	39,100	49,100
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	42,233	39,023	36,422
Undist. Expend. - Central Services	11-000-251-XXX	58,568	56,738	48,283
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	206,626	211,669	233,418
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	41,635	48,682	57,440
Personal Services - Employee Benefits	11-XXX-XXX-2XX	487,659	492,540	530,002
Total Undistributed Expenditures		1,406,134	1,462,556	1,539,124
Total General Current Expense		2,521,478	2,663,031	2,676,684
Capital Expenditures:				
Equipment	12-XXX-XXX-730	100	0	0
Interest Deposit To Capital Reserve	10-604	0	100	100

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Capital Outlay		100	100	100
General Fund Grand Total		2,521,578	2,663,131	2,676,784
Special Grants and Entitlements:				
Federal Projects:				
Title II	20-XXX-XXX-XXX	0	1,786	1,518
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	29,563	31,258	26,569
Other	20-XXX-XXX-XXX	20,370	18,833	16,008
Total Federal Projects	20-XXX-XXX-XXX	49,933	51,877	44,095
Total Special Revenue Funds		49,933	51,877	44,095
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	174,085	173,185	172,047
Total Debt Service Funds		174,085	173,185	172,047
Total Expenditures/Appropriations		2,745,596	2,888,193	2,892,926
Total Expenditures Net of Transfers		2,745,596	2,888,193	2,892,926

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	283,814	285,244	267,578	250,000
Unrestricted	Repayment of Debt	71	71	0	0
Restricted for General Operating Budget	Capital Reserve	25,103	25,103	25,203	25,303
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	2,947	2,947	2,947
Restricted for General Operating Budget	Legal Reserve	131,153	188,087	104,095	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	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	\$25,880	\$28,245	\$31,881	\$33,641	\$35,703
Total Classroom Instruction	\$16,795	\$18,268	\$20,827	\$21,996	\$23,047
Classroom-Salaries and Benefits	\$16,249	\$17,728	\$19,853	\$20,893	\$21,824
Classroom-General Supplies and Textbooks	\$300	\$250	\$615	\$732	\$460
Classroom-Purchased Services	\$246	\$290	\$358	\$371	\$763
Total Support Services	\$4,737	\$5,385	\$6,140	\$6,458	\$7,044
Support Services-Salaries and Benefits	\$2,632	\$2,959	\$3,220	\$3,434	\$4,502
Total Administrative Costs	\$1,716	\$1,891	\$1,799	\$1,906	\$1,885
Administration Salaries and Benefits	\$958	\$1,101	\$1,164	\$1,213	\$1,452
Total Operations and Maintenance of Plant	\$2,326	\$2,409	\$2,689	\$2,826	\$3,288
Operations and Maintenance-Salaries and Benefits	\$990	\$940	\$1,139	\$1,215	\$1,254
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$287	\$282	\$383	\$408	\$440
Total Equipment Costs	\$0	\$1	\$0	\$0	\$0
Legal Costs	\$0	\$31	\$38	\$53	\$42
Employee Benefits as a percentage of salaries*	31.42%	32.54%	33.07%	31.40%	33.69%

\*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	CST shared services with Lebanon Twp, speech services with HCESC	0
Staffing - Other	Shared art teacher with Lebanon Boro	0
Staffing - Other	Use of HCESC paraprofessional service	0
Transportation Services, including Fuel	Lebanon transports Choice students , special ed and general ed students to Lebanon Twp Schools	0
Transportation Services, including Fuel	Tewksbury transports Choice Students to Tewksbury Schools	0
Transportation Services, including Fuel	Del Val, Tewksbury, HCESC transport students field trips and athletic events	0

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Category	Amount
(A) General Fund School Levy	2,251,449
(D) Total School Levy	2,379,400
(B) Estimated Net Taxable Valuation (as of 10/01/18)	145,113,768
(H) Estimated Equalized Valuation (as of 10/01/18)	148,105,497
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.5515
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.6397
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.5202
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.6066

Name=Daniel Patton

Category	Measure
Job Title	Principal
Job Title II	None Reported
Base Annual Salary Amount	\$117,307
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	240
Contracted Number of Annual Vacation Days	0
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	10
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$800
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	No pay out
Contractual Post-Employment Benefit Description of Payout of Vacation days	No pay out
Contractual Post-Employment Benefit Description of Payout of Personal days	No pay out
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Daniel Patton

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=Johanna Ruberto

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$82,500
Full-Time Equivalent (FTE)	0.6
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	10/05/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	150
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
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	\$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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	Interim-not eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	Interim-not eligible
Contractual Post-Employment Benefit Description of Payout of Personal days	Interim-not eligible
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Johanna Ruberto

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	Interim-not eligible
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	Interim-not eligible
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	Interim-not eligible
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	Interim-not eligible
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	Interim-not eligible
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	Interim-not eligible
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Karin Laraway

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$60,830
Full-Time Equivalent (FTE)	0.4
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	03/01/19
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	100
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
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	\$800
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	Interim-not eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	Interim-not eligible
Contractual Post-Employment Benefit Description of Payout of Personal days	Interim-not eligible
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Karin Laraway

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	Interim-not eligible
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	Interim-not eligible
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	Interim-not eligible
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