

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	69.0	69.0	80.0
On Roll Special Ed Full-Time	20.0	19.0	17.0
On Roll Subtotal	89.0	88.0	97.0
Sent to Other Districts Regular	23.0	22.0	16.0
Sent to Other Districts Special Ed	2.0	6.0	8.0
Received	14.0		11.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	2,933,231	2,991,896	3,051,734
	Total Tax Levy	10-121x	2,933,231	2,991,896	3,051,734
	Total Tuition	10-1300	48,096	38,745	36,000
	Unrestricted Miscellaneous Revenues	10-1XXX	9,828	505	500
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	4,457	6,400	6,400
	Interest Earned on Maintenance Reserve	10-1XXX	507	5,000	5,000
	Interest Earned on Capital Reserve Funds	10-1XXX	7,043	12,000	12,000
	Total Revenues from Local Sources		3,003,162	3,054,546	3,111,634
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	25,927	25,927	28,291
	Extraordinary Aid	10-3131	8,238	0	0
	Categorical Special Education Aid	10-3132	118,102	110,746	117,285
	Categorical Security Aid	10-3177	11,827	11,827	11,834
	Other State Aids	10-3XXX	455	0	0
	Total Revenues from State Sources		164,549	148,500	157,410
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	43,454	5,692	67,785
	Withdrawal from Maintenance Reserve	10-310	0	75,000	0
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	100,000	100,000	100,000
	Adjustment for Prior Year Encumbrances		0	12,754	0
	Actual Revenues (Over)/Under Expenditures		-169,860	0	0
General Fund Revenues	Total Operating Budget		3,141,305	3,396,492	3,436,829
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	1,183	250	250
	Other Revenue from Local Sources	20-1XXX	2,485	0	0
	Total Revenues from Local Sources	20-1XXX	3,668	250	250
Special Revenue Fund Revenues from State Sources	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	1,860	0	0
	Total Revenues from State Sources		1,860	0	0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	2,260	1,968	1,476
	IDEA Part B (Handicapped)	20-4420-4429	32,871	31,458	23,594
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	2,702	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	7,505	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	2,674	0	0
	Total Revenues from Federal Sources		48,012	33,426	25,070
Special Revenue Fund Revenues	Total Grants and Entitlements		53,535	33,676	25,320
All Fund Revenues	Total Revenues/Sources		3,194,840	3,430,168	3,462,149
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,194,840	3,430,168	3,462,149

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	769,766	783,595	811,676
	Special Education-Instruction	11-2XX-100-XXX	143,479	154,560	160,270
	Basic Skills/Remedial-Instruction	11-230-100-XXX	85,943	88,871	102,585
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	1,475	5,800	5,800
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	446,224	522,195	489,942
	Undistributed Expenditures-Health Services	11-000-213-XXX	90,741	101,923	105,914
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	16,366	22,500	22,500
	Undistributed Expenditures—Other Support Services, Students—Extraordinary Services	11-000-217-XXX	127,849	163,561	169,908
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	144,288	162,812	168,057
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	74,113	70,181	71,329
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	12,628	16,500	17,150
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	106,424	108,148	109,556
	Undistributed Expenditures-Central Services	11-000-251-XXX	110,528	117,557	121,119
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	0	0	5,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	235,954	375,129	317,541
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	54,282	58,800	60,800
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	515,500	620,960	674,282
	Total Undistributed Expenditures		1,934,897	2,340,266	2,333,098
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	507	5,000	5,000
	Increase In Maintenance Reserve	10-606	37,153	0	0
	Interest Earned on Current Expense Emergency Res	10-607	4,457	6,400	6,400
General Fund Current Expenses	Total General Current Expense		2,977,677	3,384,492	3,424,829
Capital Outlay	Equipment	12-XXX-XXX-730	2,504	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	54,081	0	0
	Increase In Capital Reserve	10-604	100,000	0	0
	Interest Deposit to Capital Reserve	10-604	7,043	12,000	12,000
	Total Capital Outlay		163,628	12,000	12,000
General Fund Expenses and Transfers	General Fund Grand Total		3,141,305	3,396,492	3,436,829
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,485	0	0

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	1,860	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,860	0	0
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	2,260	1,968	1,476
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	32,871	31,458	23,594
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	2,702	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	7,505	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	2,674	0	0
	Total Federal Projects	20-XXX-XXX-XXX	48,012	33,426	25,070
Special Revenue Fund Expenses	Total Special Revenue Funds		53,535	33,676	25,320
All Fund Expenses	Total Expenditures/Appropriations		3,194,840	3,430,168	3,462,149
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,194,840	3,430,168	3,462,149

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	286,474	264,385	258,693	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	200,556	307,599	319,599	331,599
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	141,771	179,431	109,431	114,431
	Legal Reserve	12,672	59,092	59,092	0
	Unemployment Fund	0	0	0	0
	Tuition Reserve	200,000	200,000	100,000	0
	Current Expense Emergency Reserve	130,207	134,664	141,064	147,464
	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	2,109	2,114	2,114	2,114
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$26,009	\$27,611	\$25,297	\$31,728	\$29,512
Total Classroom Instruction	\$14,631	\$15,913	\$13,467	\$16,979	\$16,292
Classroom-Salaries and Benefits	\$13,495	\$14,253	\$12,308	\$15,473	\$14,936
Classroom-General Supplies and Textbooks	\$570	\$1,105	\$732	\$927	\$851
Classroom-Purchased Services	\$566	\$555	\$427	\$580	\$505
Total Support Services	\$5,008	\$6,088	\$5,759	\$7,250	\$6,925
Support Services-Salaries and Benefits	\$3,509	\$4,279	\$3,700	\$4,677	\$4,536
Total Administrative Costs	\$2,515	\$2,820	\$2,387	\$2,734	\$2,606
Administration Salaries and Benefits	\$2,004	\$2,309	\$1,898	\$2,148	\$2,071
Total Operations and Maintenance of Plant	\$3,825	\$2,774	\$3,628	\$4,694	\$3,624
Operations and Maintenance-Salaries and Benefits	\$1,720	\$1,180	\$1,298	\$1,641	\$1,247
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$30	\$18	\$56	\$72	\$65
Total Equipment Costs	\$122	\$28	\$0	\$0	\$0
Legal Costs	\$72	\$70	\$91	\$66	\$62
Employee Benefits as a percentage of salaries*	35.91%	36.10%	42.01%	41.62%	43.71%

\*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 2024-25 revised appropriations and the 2025-26 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)
Food Services	Vended meals from Clinton Glen Gardner for lunches	0
Insurance Coverages and Benefits	Participation in NJSIG for liability insurance / Public Trust and State Health Benefits for Rx and Medical insurance	0
Municipal/Public Works	Shared servcies with Borough for snow plowing	0
Purchasing	Cooperative purchasing is used with Hunterdon County ESC and Ed Data	0
Recycling	Shared services with Borough for refuse and recycling pick up	0
Social Worker/Psychologist	Shared service with Clinton Glen Gardner for School Psychologist and Speech Therapist	0
Special Education Services	Shared service with Clinton Glen Gardner for Child StudyTeam Services	0
Transportation Services, including Fuel	Use of Hunterdon County ESC for all transportation services	0

Estimated Tax Rates

Municipality	Category	Amount
Lebanon Boro	(A) General Fund School Levy	3,051,734
	(D) Total School Levy	3,051,734
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	275,089,735
	(H) Estimated Equalized Valuation (as of 10/01/24)	335,352,597
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.1094
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.1094
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.9100
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.9100

Employee Contract List for District

Name	Category	Measure
Bruce Arcurio	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$182,000
	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	07/01/24
	End Date of Contract	06/30/25
	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	\$4,384
	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	\$35,300
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum Benefit
	Contractual Post-Employment Benefit Description of Payout of Vacation days	25 Days @ per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	4 days @ 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	\$99,342
	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	07/01/24
	End Date of Contract	06/30/25
	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	\$3,100
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$10,000
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$725
	District Contributions Above Teacher Contract for Retirement Plans	\$160
	Total Contractual Post-Employment Benefit Amount	\$19,170
	Contractual Post-Employment Benefit Description of Payout of Sick days	100 days @ 100 per diem
	Contractual Post-Employment Benefit Description of Payout of Vacation days	20 days @ per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	4 days @ 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