

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	77.0	69.0	96.0
On Roll Special Ed Full-Time	16.0	20.0	14.0
On Roll Subtotal	93.0	89.0	110.0
Sent to Other Districts Regular	21.0	23.0	16.0
Sent to Other Districts Special Ed	4.0	2.0	10.0
Received	11.0	14.0	30.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	2,885,521	2,933,231	2,991,896
	Total Tuition	10-1300	36,500	38,750	38,745
	Unrestricted Miscellaneous Revenues	10-1XXX	11,041	500	505
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	958	500	5,000
	Interest Earned on Maintenance Reserve	10-1XXX	495	0	0
	Interest Earned on Capital Reserve Funds	10-1XXX	871	500	5,000
	Total Revenues from Local Sources		2,935,386	2,973,481	3,041,146
General Fund Revenues from State Sources	School Choice Aid	10-3116	436	0	0
	Categorical Transportation Aid	10-3121	24,395	25,927	25,927
	Extraordinary Aid	10-3131	4,757	0	0
	Categorical Special Education Aid	10-3132	112,305	118,102	110,746
	Categorical Security Aid	10-3177	11,827	11,827	11,827
	Other State Aids	10-3XXX	936	0	0
	Total Revenues from State Sources		154,656	155,856	148,500
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	26,702	43,454	5,692
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	211,000	0	0
	Withdrawal from Maintenance Reserve	10-310	66,552	0	75,000
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	100,000	100,000	100,000
	Adjustment for Prior Year Encumbrances		0	10,679	0
	Actual Revenues (Over)/Under Expenditures		-95,106	0	0
General Fund Revenues	Total Operating Budget		3,399,190	3,283,470	3,370,338
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	776	250	250
	Other Revenue from Local Sources	20-1XXX	2,641	0	0
	Total Revenues from Local Sources	20-1XXX	3,417	250	250
Special Revenue Fund Revenues from State Sources	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	4,104	0	0
	Total Revenues from State Sources		4,104	0	0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	1,586	1,985	1,588
	IDEA Part B (Handicapped)	20-4420-4429	35,744	32,961	26,369
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	15,517	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	26,826	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	1,230	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	45,000	0	0
	CRRSA Act-ESSER II	20-4534	23,153	0	0
	Total Revenues from Federal Sources		149,056	34,946	27,957
Special Revenue Fund Revenues	Total Grants and Entitlements		156,456	35,196	28,207
All Fund Revenues	Total Revenues/Sources		3,555,646	3,318,666	3,398,545
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,555,646	3,318,666	3,398,545

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	765,477	790,262	780,240
	Special Education-Instruction	11-2XX-100-XXX	140,484	148,841	154,560
	Basic Skills/Remedial-Instruction	11-230-100-XXX	66,083	84,325	87,171
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	2,600	5,800	5,800
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	665,415	477,836	522,195
	Undistributed Expenditures-Health Services	11-000-213-XXX	89,341	105,741	101,923
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	13,755	22,500	22,500
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	89,393	156,365	163,561
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	154,500	166,680	162,872
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	52,800	68,800	70,181
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	11,265	16,500	16,500
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,459	0	0
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	104,703	107,560	112,340
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	3,500	0	0
	Undistributed Expenditures-Central Services	11-000-251-XXX	107,082	111,853	115,557
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	313,273	293,443	362,642
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	46,311	55,500	55,500
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	511,948	603,879	626,796
	Undistributed Expenditures-Food Services	11-000-310-930	0	10,000	0
	Total Undistributed Expenditures		2,164,745	2,196,657	2,332,567
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	495	0	0
	Increase In Maintenance Reserve	10-606	28,397	0	0
	Interest Earned on Current Expense Emergency Res	10-607	958	500	5,000
General Fund Current Expenses	Total General Current Expense		3,169,239	3,226,385	3,365,338
Capital Outlay	Equipment	12-XXX-XXX-730	11,426	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	127,217	56,585	0
	Increase In Capital Reserve	10-604	90,437	0	0
	Interest Deposit to Capital Reserve	10-604	871	500	5,000
	Total Capital Outlay		229,951	57,085	5,000

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Expenses and Transfers	General Fund Grand Total		3,399,190	3,283,470	3,370,338
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,641	0	0
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	4,104	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	4,104	0	0
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	1,586	1,985	1,588
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	35,744	32,961	26,369
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	23,153	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	15,517	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	26,826	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	1,230	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	45,000	0	0
	Total Federal Projects	20-XXX-XXX-XXX	149,056	34,946	27,957
Special Revenue Fund Expenses	Total Special Revenue Funds		156,456	35,196	28,207
All Fund Expenses	Total Expenditures/Appropriations		3,555,646	3,318,666	3,398,545
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,555,646	3,318,666	3,398,545

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	307,484	286,474	255,692	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	320,248	200,556	201,056	206,056
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	179,431	141,771	141,771	66,771
	Legal Reserve	12,672	12,672	0	0
	Unemployment Fund	0	0	0	0
	Tuition Reserve	200,000	200,000	100,000	0
	Current Expense Emergency Reserve	129,249	130,207	130,707	135,707
	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	1,988	2,109	2,109	2,109
	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	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$23,208	\$26,009	\$26,720	\$30,253	\$25,297
Total Classroom Instruction	\$13,389	\$14,631	\$14,653	\$16,315	\$13,467
Classroom-Salaries and Benefits	\$12,063	\$13,495	\$13,460	\$14,877	\$12,308
Classroom-General Supplies and Textbooks	\$924	\$570	\$668	\$910	\$732
Classroom-Purchased Services	\$403	\$566	\$525	\$528	\$427
Total Support Services	\$4,938	\$5,008	\$6,141	\$7,212	\$5,759
Support Services-Salaries and Benefits	\$3,578	\$3,509	\$3,667	\$4,599	\$3,700
Total Administrative Costs	\$2,298	\$2,515	\$2,424	\$2,833	\$2,387
Administration Salaries and Benefits	\$1,818	\$2,004	\$2,015	\$2,273	\$1,898
Total Operations and Maintenance of Plant	\$2,547	\$3,825	\$3,354	\$3,711	\$3,628
Operations and Maintenance-Salaries and Benefits	\$1,294	\$1,720	\$1,501	\$1,574	\$1,298
Board Contribution to Food Services	\$0	\$0	\$99	\$112	\$0
Total Extracurricular Costs	\$28	\$30	\$48	\$70	\$56
Total Equipment Costs	\$98	\$122	\$0	\$0	\$0
Legal Costs	\$76	\$72	\$50	\$79	\$91
Employee Benefits as a percentage of salaries*	34.42%	35.91%	46.42%	40.85%	42.01%

*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 2023-24 revised appropriations and the 2024-25 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	FSA to FSA agreement with Clinton Public for vended meals	0
Insurance Coverages and Benefits	Member of State Health Benefit Plan for medical and Public Trust for Rx	0
Municipal/Public Works	Shared service with Borough for snow plowing, lawn maintenance	0
Others	Send/Receive agreement for grades 7&8 with Clinton Public School	0
Purchasing	Member of Cooperative purchasing groups - HESC, ED Data, NJESC	0
Social Worker/Psychologist	Shared services with local LEAs for School Psychologist	0
Special Education Services	Shared services with local LEAs for Speech, LDTC	0
Transportation Services, including Fuel	Hunterdon County ESC provides district transportation	0

Estimated Tax Rates

Municipality	Category	Amount
Lebanon Boro	(A) General Fund School Levy	2,991,896
	(D) Total School Levy	2,991,896
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	275,139,403
	(H) Estimated Equalized Valuation (as of 10/01/23)	321,762,838
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.0874
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.0874
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.9298
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.9298

Employee Contract List for District

Name	Category	Measure
Bruce Arcurio	Job Title	Superintendent
	Job Title II	Director Special Services
	Base Annual Salary Amount	\$179,000
	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	07/01/23
	End Date of Contract	06/30/24
	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
Patricia Duell	Job Title	Business Administrator
	Job Title II	Technology Coordinator
	Base Annual Salary Amount	\$95,983
	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	07/01/23
	End Date of Contract	06/30/24

Employee Contract List for District

Name	Category	Measure
Patricia Duell	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