

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	69.0	76.0	82.0
On Roll Special Ed Full-Time	19.0	7.0	8.0
On Roll Subtotal	88.0	83.0	90.0
Sent to Other Districts Regular	22.0	17.0	22.0
Sent to Other Districts Special Ed	6.0	7.0	7.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	2,991,896	3,051,734	3,170,752
	Total Tax Levy	10-121x	2,991,896	3,051,734	3,170,752
	Total Tuition	10-1300	51,850	31,010	0
	Rents and Royalties	10-1910	125	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	5,319	500	10,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	6,312	6,400	5,000
	Interest Earned on Maintenance Reserve	10-1XXX	5,141	5,000	5,000
	Interest Earned on Capital Reserve Funds	10-1XXX	13,885	12,000	10,000
	Total Revenues from Local Sources		3,074,528	3,106,644	3,200,752
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	25,927	28,291	51,106
	Extraordinary Aid	10-3131	11,007	0	0
	Categorical Special Education Aid	10-3132	110,746	117,285	98,937
	Categorical Security Aid	10-3177	11,827	11,834	16,813
	Other State Aids	10-3XXX	7,046	0	0
	Total Revenues from State Sources		166,553	157,410	166,856
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	5,692	67,785	14,743
	Withdrawal from Maintenance Reserve	10-310	75,000	5,000	35,000
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	100,000	100,000	50,000
	Adjustment for Prior Year Encumbrances		0	14,497	0
	Actual Revenues (Over)/Under Expenditures		-66,486	0	0
General Fund Revenues	Total Operating Budget		3,355,287	3,451,336	3,467,351
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	1,599	250	250
	Other Revenue from Local Sources	20-1XXX	2,000	0	0
	Total Revenues from Local Sources	20-1XXX	3,599	250	250
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	1,968	2,665	1,991
	IDEA Part B (Handicapped)	20-4420-4429	31,458	29,075	21,806
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	5,668	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	20	0	0
	Total Revenues from Federal Sources		39,114	31,740	23,797

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		43,328	31,990	24,047
All Fund Revenues	Total Revenues/Sources		3,398,615	3,483,326	3,491,398
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,398,615	3,483,326	3,491,398

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	769,272	837,677	747,319
	Special Education-Instruction	11-2XX-100-XXX	151,166	160,270	165,770
	Basic Skills/Remedial-Instruction	11-230-100-XXX	87,715	100,194	77,339
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	5,631	5,800	5,800
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	488,236	489,153	462,260
	Undistributed Expenditures-Health Services	11-000-213-XXX	101,758	105,914	105,680
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	11,522	14,000	12,500
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	170,683	208,613	212,807
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	171,542	163,843	178,848
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	68,160	87,182	87,870
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	10,551	22,711	20,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	60	0	0
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	109,831	91,956	99,129
	Undistributed Expenditures-Central Services	11-000-251-XXX	116,469	120,125	125,985
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	0	5,000	5,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	305,874	304,620	297,489
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	56,131	60,800	73,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	595,042	650,078	770,555
	Total Undistributed Expenditures		2,205,859	2,323,995	2,451,123
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	5,141	5,000	5,000
	Increase In Maintenance Reserve	10-606	60,000	0	0
	Interest Earned on Current Expense Emergency Res	10-607	6,312	6,400	5,000
General Fund Current Expenses	Total General Current Expense		3,291,096	3,439,336	3,457,351
Capital Outlay	Equipment	12-XXX-XXX-730	29,477	0	0
	Increase In Capital Reserve	10-604	20,829	0	0
	Interest Deposit to Capital Reserve	10-604	13,885	12,000	10,000
	Total Capital Outlay		64,191	12,000	10,000
General Fund Expenses and Transfers	General Fund Grand Total		3,355,287	3,451,336	3,467,351
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,000	0	0

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	1,968	2,665	1,991
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	31,458	29,075	21,806
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	5,668	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	20	0	0
	Total Federal Projects	20-XXX-XXX-XXX	39,114	31,740	23,797
Special Revenue Fund Expenses	Total Special Revenue Funds		43,328	31,990	24,047
All Fund Expenses	Total Expenditures/Appropriations		3,398,615	3,483,326	3,491,398
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,398,615	3,483,326	3,491,398

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	264,385	273,436	264,743	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	307,599	342,313	354,313	364,313
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	179,431	169,572	169,572	139,572
	Legal Reserve	59,092	59,092	0	0
	Unemployment Fund	0	0	0	0
	Tuition Reserve	200,000	150,000	50,000	0
	Current Expense Emergency Reserve	134,664	140,976	147,376	152,376
	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	2,114	1,499	1,499	1,499
	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	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$27,611	\$29,745	\$29,512	\$34,674	\$32,357
Total Classroom Instruction	\$15,913	\$16,178	\$16,292	\$19,140	\$17,119
Classroom-Salaries and Benefits	\$14,253	\$14,828	\$14,936	\$17,366	\$15,170
Classroom-General Supplies and Textbooks	\$1,105	\$638	\$851	\$1,185	\$1,371
Classroom-Purchased Services	\$555	\$713	\$505	\$589	\$578
Total Support Services	\$6,088	\$6,919	\$6,925	\$8,619	\$8,570
Support Services-Salaries and Benefits	\$4,279	\$4,483	\$4,536	\$5,451	\$5,752
Total Administrative Costs	\$2,820	\$2,886	\$2,606	\$2,773	\$2,773
Administration Salaries and Benefits	\$2,309	\$2,353	\$2,071	\$2,197	\$2,212
Total Operations and Maintenance of Plant	\$2,774	\$3,695	\$3,624	\$4,068	\$3,811
Operations and Maintenance-Salaries and Benefits	\$1,180	\$1,239	\$1,247	\$1,506	\$1,539
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$18	\$67	\$65	\$75	\$71
Total Equipment Costs	\$28	\$328	\$0	\$0	\$0
Legal Costs	\$70	\$13	\$62	\$48	\$44
Employee Benefits as a percentage of salaries*	36.10%	40.46%	43.71%	41.74%	52.51%

*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.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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	Participation in NJ ARM for higher interest on reserve funds	0
Food Services	Receive vended meals from Clinton-Glen Gardner SD	0
Insurance Coverages and Benefits	Participation in State health Benefit Plan and NJ Public Trust	0
Municipal/Public Works	Shared Service with Borough of Lebanon for Snow removal	0
Others	Send Receive relationship with Clinton-Glen Gardner for Middle School Students	0
Purchasing	Participation in purchasing co-ops through Ed Data and HCESC	0
Social Worker/Psychologist	Shared Service with Clinton-Glen Gardner SD	0
Special Education Services	Shared Services for CST and Speech with Clinton-Glen Gardner SD	0
Technology Services	Technology support through HCESC	0
Transportation Services, including Fuel	Transportation to Middle School through Hunterdon County ESC	0

Estimated Tax Rates

Municipality	Category	Amount
Lebanon Boro	(A) General Fund School Levy	3,170,752
	(D) Total School Levy	3,170,752
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	269,344,835
	(H) Estimated Equalized Valuation (as of 10/01/25)	393,548,853
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1772
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1772
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8057
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8057

Employee Contract List for District

Name	Category	Measure
Bruce Arcurio	Job Title	Superintendent
	Job Title II	Director of Child Study
	Base Annual Salary Amount	\$185,000
	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	07/01/25
	End Date of Contract	06/30/26
	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
	Total Allowances Amount	\$4,200
	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	\$32,077
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout allowance
	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

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	Board Secretary
	Base Annual Salary Amount	\$102,819
	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	07/01/25
	End Date of Contract	06/30/26
	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	\$2,600
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$15,000
	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	\$19,491
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum allowance as per contract
	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