

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	446.0	434.0	424.0
On Roll Special Ed Full-Time	86.0	89.0	77.0
On Roll Subtotal	532.0	523.0	501.0
In Private School Placements	1.0	1.0	2.0
Sent to Other Districts Special Ed		1.0	1.0
Received	49.0	62.0	51.0

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	11,678,748	12,152,132	12,589,609
	Total Tax Levy	10-121x	11,678,748	12,152,132	12,589,609
	Total Tuition	10-1300	440,198	650,000	637,408
	Transportation Fees from Other Local Education Authorities	10-1420-1440	55,525	50,000	57,750
	Rents and Royalties	10-1910	160	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	354,602	137,165	57,488
	Interest Earned on Capital Reserve Funds	10-1XXX	21,845	12,000	12,000
	Other Restricted Miscellaneous Revenues	10-1XXX	315	0	0
	Total Revenues from Local Sources		12,551,393	13,001,297	13,354,255
General Fund Revenues from State Sources	School Choice Aid	10-3116	444,686	399,757	446,075
	Categorical Transportation Aid	10-3121	320,578	328,670	337,254
	Extraordinary Aid	10-3131	191,209	0	0
	Categorical Special Education Aid	10-3132	448,913	587,251	642,406
	Equalization Aid	10-3176	111,092	0	0
	Categorical Security Aid	10-3177	54,166	74,913	70,624
	Other State Aids	10-3XXX	12,609	12,609	0
	Total Revenues from State Sources		1,583,253	1,403,200	1,496,359
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	1,189,615	599,785	503,059
	Withdrawal from Capital Reserve for Local Share	10-307	1,513,560	0	0
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	271,000	20,000	431,250
	Withdrawal from Maintenance Reserve	10-310	165,389	59,657	50,000
	Adjustment for Prior Year Encumbrances		0	198,376	0
	Actual Revenues (Over)/Under Expenditures		-777,566	0	0
General Fund Revenues	Total Operating Budget		16,496,644	15,282,315	15,834,923
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	44,200	0	0
	Other Revenue from Local Sources	20-1XXX	15,499	11,500	0
	Total Revenues from Local Sources	20-1XXX	59,699	11,500	0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from State Sources	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	13,115	0	0
	Other Restricted Entitlements	20-32XX	72,000	2,030	0
	Total Revenues from State Sources		85,115	2,030	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	20,662	37,460	0
	Title II	20-4451-4455	897	14,156	5,517
	Title III	20-4491-4494	0	2,227	1,670
	Title IV	20-4471-4474	7,158	10,000	0
	IDEA Part B (Handicapped)	20-4420-4429	162,182	148,393	110,615
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	28,479	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	10,347	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	10,842	0	0
	Other	20-4XXX	55,148	57,392	0
	Total Revenues from Federal Sources		295,715	269,628	117,802
Special Revenue Fund Revenues	Total Grants and Entitlements		450,262	283,158	117,802
All Fund Revenues	Total Revenues/Sources		16,946,906	15,565,473	15,952,725
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		16,946,906	15,565,473	15,952,725

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	3,607,999	3,741,485	3,801,933
	Special Education-Instruction	11-2XX-100-XXX	1,709,699	1,819,610	1,851,384
	Basic Skills/Remedial-Instruction	11-230-100-XXX	242,982	254,228	259,164
	Bilingual Education-Instruction	11-240-100-XXX	53,553	0	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	136,708	115,885	114,641
	School-Sponsored Athletics-Instruction	11-402-100-XXX	0	10,900	6,450
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	77,236	174,174	304,185
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	80,592	84,598	85,566
	Undistributed Expenditures-Health Services	11-000-213-XXX	185,034	177,762	175,954
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	335,828	376,517	415,597
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	48,646	69,448	52,756
	Undistributed Expenditures-Guidance	11-000-218-XXX	238,413	239,969	242,450
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	495,768	520,202	504,683
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	203,743	283,397	229,339
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	313,107	323,887	361,601
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	10,500	10,000	12,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	285,400	387,923	243,071
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	269,826	337,809	312,833
	Undistributed Expenditures-Central Services	11-000-251-XXX	333,831	353,026	336,612
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	0	8,687	0
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,318,736	1,708,882	1,439,866
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	778,534	845,107	867,258
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,086,719	3,378,144	3,762,165
	Total Undistributed Expenditures		8,061,913	9,279,532	9,345,936
General Fund Current Expenses for Increased Reserves	Increase In Maintenance Reserve	10-606	165,389	0	0
General Fund Current Expenses	Total General Current Expense		13,978,243	15,221,640	15,379,508

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	10,874	25,760	10,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	124,122	22,915	433,415
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	1,513,560	0	0
	Increase In Capital Reserve	10-604	848,000	0	0
	Interest Deposit to Capital Reserve	10-604	21,845	12,000	12,000
	Total Capital Outlay		2,518,401	60,675	455,415
General Fund Expenses and Transfers	General Fund Grand Total		16,496,644	15,282,315	15,834,923
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	15,499	11,500	0
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	13,115	0	0
	Other	20-XXX-XXX-XXX	72,000	2,030	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	85,115	2,030	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	20,662	37,460	0
	Title II	20-XXX-XXX-XXX	897	14,156	5,517
	Title III	20-XXX-XXX-XXX	0	2,227	1,670
	Title IV	20-XXX-XXX-XXX	7,158	10,000	0
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	162,182	148,393	110,615
	Other	20-XXX-XXX-XXX	55,148	57,392	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	28,479	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	10,347	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	10,842	0	0
	Total Federal Projects	20-XXX-XXX-XXX	295,715	269,628	117,802
Special Revenue Fund Expenses	Total Special Revenue Funds		450,262	283,158	117,802
All Fund Expenses	Total Expenditures/Appropriations		16,946,906	15,565,473	15,952,725
Expenses Net of Transfers	Total Expenditures Net of Transfers		16,946,906	15,565,473	15,952,725

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	899,024	577,625	301,679	301,679
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	2,516,961	1,602,246	1,745,956	1,326,706
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	542,211	542,211	542,211	492,211
	Legal Reserve	1,215,285	1,038,265	503,059	0
	Unemployment Fund	131,270	131,585	131,585	131,585
	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	44,126	34,393	34,393	34,393
	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	\$22,939	\$24,570	\$25,536	\$26,999	\$28,359
Total Classroom Instruction	\$13,953	\$14,486	\$15,163	\$15,217	\$16,584
Classroom-Salaries and Benefits	\$12,919	\$13,499	\$14,036	\$13,978	\$15,033
Classroom-General Supplies and Textbooks	\$437	\$282	\$454	\$444	\$577
Classroom-Purchased Services	\$597	\$704	\$673	\$795	\$974
Total Support Services	\$4,344	\$4,818	\$5,025	\$5,307	\$5,700
Support Services-Salaries and Benefits	\$3,734	\$4,190	\$4,269	\$4,500	\$4,868
Total Administrative Costs	\$2,041	\$2,045	\$2,177	\$2,418	\$2,373
Administration Salaries and Benefits	\$1,701	\$1,582	\$1,767	\$1,691	\$1,859
Total Operations and Maintenance of Plant	\$2,379	\$2,864	\$2,907	\$3,711	\$3,354
Operations and Maintenance-Salaries and Benefits	\$1,252	\$1,256	\$1,293	\$1,513	\$1,509
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$215	\$357	\$251	\$333	\$348
Total Equipment Costs	\$197	\$21	\$0	\$49	\$20
Legal Costs	\$96	\$101	\$114	\$222	\$130
Employee Benefits as a percentage of salaries*	40.55%	39.18%	45.43%	41.48%	46.66%

*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)
Curriculum Services	Articulation for curriculum planning with regional schools in county	0
	Send/Receive tuition agreement with Hampton Borough Grades 6-8	0
Insurance Coverages and Benefits	Member of SHIF for health benefits	0
	Member of NJSIG for risk management	0
Municipal/Public Works	Class III Security Officers provided through shared agreement with municipality	0
	Grounds maintenance provided through shared agreement with municipality	0
	School property available for community activities (ie recreation sports, scouts)	0
Purchasing	E-Rate for technology and communications purchasing	0
	ACES for energy purchasing	0
	Cooperative purchasing through HCESC, ESCNJ	0
Special Education Services	Tuition students received in district special education self contained programs	0
	Educational services received from Hunterdon ESC (Evals, OT, PT, Speech, ABA)	0
	Educational services provided to Delaware Township BOE (Speech)	0
Technology Services	Technology support provided through shared agreement with Hunterdon ESC	0
Transportation Services, including Fuel	Routing and DRTRS reporting with Delaware Valley Regional High School	0
	Jointure for regular routes and special education transportation with Hunterdon ESC	0

Estimated Tax Rates

Municipality	Category	Amount
Lebanon Twp	(A) General Fund School Levy	12,589,609
	(D) Total School Levy	12,589,609
	(B) Estimated Net Taxable Valuation (as of 01/12/26)	932,535,900
	(H) Estimated Equalized Valuation (as of 10/01/25)	1,351,247,139
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3500
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3500
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9317
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9317

Employee Contract List for District

Name	Category	Measure
Dr. Harold Abraham	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$177,498
	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	06/30/30
	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	5
	Description of Other Contracted Non-Working Days	Bereavement
	Total Allowances Amount	\$8,000
	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	\$44,410
	Contractual Post-Employment Benefit Description of Payout of Sick days	Per diem rate, \$15,000 max upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Accrued, Unused upon separation
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
Dr. Harold Abraham	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
Michele LaFevre	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$135,000
	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	5
	Description of Other Contracted Non-Working Days	Bereavement

Employee Contract List for District

Name	Category	Measure
Michele LaFevre	Total Allowances Amount	\$7,800
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$712
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$8,258
	Contractual Post-Employment Benefit Description of Payout of Sick days	\$90 per diem, \$15,000 max upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Accrued, Unused upon separation
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
Paulo Medel	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Supervisor of B&G
	Base Annual Salary Amount	\$90,000
	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
Paulo Medel	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	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	5
	Description of Other Contracted Non-Working Days	Bereavement
	Total Allowances Amount	\$4,300
	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	After 10 years in district, \$90 per diem, 165 days max
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
Paulo Medel	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