

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	81.0	86.0	89.0
On Roll Special Ed Full-Time	10.0	12.0	14.0
On Roll Subtotal	91.0	98.0	103.0
In Private School Placements	1.0	1.0	0.0
Sent to Other Districts Regular	24.0	19.0	23.0
Sent to Other Districts Special Ed	8.0	8.0	6.0
Received	6.0		7.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,885,521	2,885,521	2,885,521
	Total Tuition	10-1300	15,875	15,000	15,000
	Unrestricted Miscellaneous Revenues	10-1XXX	7,599	500	500
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	32	50	50
	Interest Earned on Capital Reserve Funds	10-1XXX	54	100	12
	Total Revenues from Local Sources		2,909,081	2,901,171	2,901,083
General Fund Revenues from State Sources	School Choice Aid	10-3116	53,280	54,180	436
	Categorical Transportation Aid	10-3121	24,207	24,207	24,395
	Extraordinary Aid	10-3131	25,542	0	0
	Categorical Special Education Aid	10-3132	111,595	112,305	112,305
	Categorical Security Aid	10-3177	11,798	11,798	11,827
	Other State Aids	10-3XXX	5,885	0	0
	Total Revenues from State Sources		232,307	202,490	148,963
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	0	26,702
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	211,000
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	100,000	46,600	100,000
	Adjustment for Prior Year Encumbrances		0	32,998	0
	Actual Revenues (Over)/Under Expenditures		-128,947	0	0
General Fund Revenues	Total Operating Budget		3,112,441	3,183,259	3,387,748
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	136	250	250
	Other Revenue from Local Sources	20-1XXX	5,680	0	0
	Total Revenues from Local Sources	20-1XXX	5,816	250	250
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	2,202	1,646	1,399
	ARP-IDEA Preschool	20-4409	0	343	0
	ARP-IDEA Basic	20-4419	0	4,015	0
	IDEA Part B (Handicapped)	20-4420-4429	30,866	29,878	25,396
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	50,000	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	40,000
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	40,000

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	0	45,000	45,000
	ARP-ESSER	20-4540	0	72,947	0
	CARES Act Education Stabilization Fund	20-4530	7,718	0	0
	Coronavirus Relief Fund (CRF)	20-4532	3,899	0	0
	CRRSA Act-ESSER II	20-4534	0	36,474	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	25,000	0
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
	Total Revenues from Federal Sources		44,685	390,303	151,795
Special Revenue Fund Revenues	Total Grants and Entitlements		50,365	390,303	151,795
All Fund Revenues	Total Revenues/Sources		3,162,806	3,573,562	3,539,543
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,162,806	3,573,562	3,539,543

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	772,320	740,302	755,761
	Special Education-Instruction	11-2XX-100-XXX	133,562	146,349	146,001
	Basic Skills/Remedial-Instruction	11-230-100-XXX	63,727	99,010	120,530
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	1,400	3,800	3,800
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	653,606	651,013	631,196
	Undistributed Expenditures-Health Services	11-000-213-XXX	84,453	97,760	101,726
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	18,420	26,000	27,000
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	69,959	128,622	147,902
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	125,950	140,436	145,461
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	75,672	74,400	76,300
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	0	13,750	14,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	713	0	0
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	98,503	102,200	103,900
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	3,190	3,700	4,000
	Undistributed Expenditures-Central Services	11-000-251-XXX	99,062	101,039	103,539
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	192,083	219,777	226,269
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	124,600	140,859	53,500
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	502,561	494,092	503,301
	Total Undistributed Expenditures			2,048,772	2,193,648
General Fund Current Expenses for Increased Reserves	Increase In Maintenance Reserve	10-606	63,599	0	0
	Interest Earned on Current Expense Emergency Res	10-607	32	50	50
General Fund Current Expenses	Total General Current Expense		3,083,412	3,183,159	3,164,236
Capital Outlay	Equipment	12-XXX-XXX-730	28,975	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	0	0	223,500
	Interest Deposit to Capital Reserve	10-604	54	100	12
	Total Capital Outlay		29,029	100	223,512
General Fund Expenses and Transfers	General Fund Grand Total		3,112,441	3,183,259	3,387,748
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	5,680	0	0

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
	Title II	20-XXX-XXX-XXX	2,202	1,646	1,399
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	30,866	29,878	25,396
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	0	4,015	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	0	343	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	7,718	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	3,899	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	36,474	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	25,000	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	0	72,947	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	50,000	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	40,000
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	40,000
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	45,000
	Total Federal Projects	20-XXX-XXX-XXX	44,685	390,303	151,795
Special Revenue Fund Expenses	Total Special Revenue Funds		50,365	390,303	151,795
All Fund Expenses	Total Expenditures/Appropriations		3,162,806	3,573,562	3,539,543
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,162,806	3,573,562	3,539,543

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	263,058	276,702	276,702	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	220,153	220,207	220,307	9,319
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	76,630	140,229	140,229	140,229
	Legal Reserve	0	0	0	0
	Unemployment Fund	0	0	0	0
	Tuition Reserve	146,600	146,600	100,000	0
	Current Expense Emergency Reserve	129,195	129,227	129,277	129,327
	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	1,230	1,366	1,616	1,866
	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	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$21,448	\$23,164	\$20,353	\$24,400	\$24,073
Total Classroom Instruction	\$12,398	\$13,843	\$11,478	\$13,732	\$13,512
Classroom-Salaries and Benefits	\$11,434	\$12,319	\$10,644	\$12,540	\$12,369
Classroom-General Supplies and Textbooks	\$806	\$1,216	\$643	\$742	\$728
Classroom-Purchased Services	\$157	\$308	\$191	\$450	\$415
Total Support Services	\$4,376	\$4,676	\$4,656	\$5,766	\$5,803
Support Services-Salaries and Benefits	\$3,177	\$3,366	\$2,986	\$3,480	\$3,517
Total Administrative Costs	\$2,629	\$2,232	\$1,956	\$2,218	\$2,153
Administration Salaries and Benefits	\$1,841	\$1,797	\$1,579	\$1,760	\$1,710
Total Operations and Maintenance of Plant	\$1,993	\$2,387	\$2,207	\$2,636	\$2,565
Operations and Maintenance-Salaries and Benefits	\$1,123	\$1,291	\$1,181	\$1,362	\$1,276
Board Contribution to Food Services	\$15	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$26	\$16	\$36	\$41	\$39
Total Equipment Costs	\$466	\$299	\$0	\$0	\$0
Legal Costs	\$406	\$63	\$43	\$61	\$58
Employee Benefits as a percentage of salaries*	33.50%	37.80%	38.26%	35.33%	34.84%

*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 2021-22 revised appropriations and the 2022-23 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	Shared service with Clinton Glen Gardner for meals provided under the National School Lunch program	0
Municipal/Public Works	Shared service with the Borough of Lebanon for snow plowing	0
Others	Send-Receive relationship with Clinton-Glen Gardner for 7th and 8th grade students	0
Purchasing	Purchasing through various state approved education service commissions	0
Special Education Services	Child Study Team and Speech services shared with Clinton-Glen Gardner School District	0
Transportation Services, including Fuel	Transportation provided by the Hunterdon County ESC	0

Estimated Tax Rates

Municipality	Category	Amount
Lebanon Boro	(A) General Fund School Levy	2,885,521
	(D) Total School Levy	2,885,521
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	280,212,803
	(H) Estimated Equalized Valuation (as of 10/01/21)	287,604,232
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.0298
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.0298
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.0033
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.0033

Employee Contract List for District

Name	Category	Measure
Bruce Arcurio	Job Title	Superintendent
	Job Title II	Director of Child Study T
	Base Annual Salary Amount	\$173,000
	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	07/01/21
	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	\$2,590
	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	\$30,970
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum amount allowed by statute
	Contractual Post-Employment Benefit Description of Payout of Vacation days	20 vacation days accrued at start of each year
	Contractual Post-Employment Benefit Description of Payout of Personal days	4 personal days accrued at at start of each year
	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	\$90,914
	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	07/01/21
	End Date of Contract	06/30/22
	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	\$600
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$10,000
	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	\$13,393
	Contractual Post-Employment Benefit Description of Payout of Sick days	Contracted sick day payout
	Contractual Post-Employment Benefit Description of Payout of Vacation days	20 days accrue at the start of each year
	Contractual Post-Employment Benefit Description of Payout of Personal days	4 personal days accrue at the start of each year
	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	