

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	86.0	77.0	87.0
On Roll Special Ed Full-Time	12.0	16.0	14.0
On Roll Subtotal	98.0	93.0	101.0
In Private School Placements	1.0		0.0
Sent to Other Districts Regular	19.0	21.0	18.0
Sent to Other Districts Special Ed	8.0	4.0	4.0
Received		11.0	12.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,885,521	2,885,521	2,933,231
	Total Tuition	10-1300	52,250	13,485	38,750
	Unrestricted Miscellaneous Revenues	10-1XXX	31,534	500	500
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	22	750	500
	Interest Earned on Capital Reserve Funds	10-1XXX	41	750	500
	Total Revenues from Local Sources		2,969,368	2,901,006	2,973,481
General Fund Revenues from State Sources	School Choice Aid	10-3116	54,180	436	0
	Categorical Transportation Aid	10-3121	24,207	24,395	25,927
	Extraordinary Aid	10-3131	29,912	0	0
	Categorical Special Education Aid	10-3132	112,305	112,305	118,102
	Categorical Security Aid	10-3177	11,798	11,827	11,827
	Other State Aids	10-3XXX	870	0	0
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	6,986	0	0
Total Revenues from State Sources		240,258	148,963	155,856	
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	26,702	43,454
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	211,000	0
	Withdrawal from Maintenance Reserve	10-310	0	66,552	0
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	46,600	100,000	100,000
	Adjustment for Prior Year Encumbrances		0	21,265	0
	Actual Revenues (Over)/Under Expenditures		-131,721	0	0
General Fund Revenues	Total Operating Budget		3,124,505	3,475,488	3,272,791
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	1,064	250	250
	Other Revenue from Local Sources	20-1XXX	1,374	0	0
	Total Revenues from Local Sources	20-1XXX	2,438	250	250
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	1,646	1,586	1,348
	ARP-IDEA Preschool	20-4409	343	0	0
	ARP-IDEA Basic	20-4419	4,015	0	0
	IDEA Part B (Handicapped)	20-4420-4429	25,521	29,346	24,944
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	31,781	0	0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	0	45,000	0
	ARP-ESSER	20-4540	72,947	0	0
	CRRSA Act-ESSER II	20-4534	13,321	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	25,000	0	0
	CRRSA Act-Mental Health Grant	20-4536	45,000	0	0
	Total Revenues from Federal Sources		219,574	155,932	26,292
Special Revenue Fund Revenues	Total Grants and Entitlements		221,390	156,182	26,542
All Fund Revenues	Total Revenues/Sources		3,345,895	3,631,670	3,299,333
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,345,895	3,631,670	3,299,333

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	757,005	768,997	771,758	
	Special Education-Instruction	11-2XX-100-XXX	137,535	141,451	145,841	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	63,030	69,000	70,110	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	2,500	4,500	4,500	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	592,908	638,996	467,611	
	Undistributed Expenditures-Health Services	11-000-213-XXX	87,142	88,136	90,516	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	19,636	25,000	25,000	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	77,797	151,052	143,965	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	139,959	175,461	177,633	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	64,696	83,862	78,800	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	11,226	14,000	16,500	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	101,203	99,900	100,800	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	3,200	4,000	4,000	
	Undistributed Expenditures-Central Services	11-000-251-XXX	104,321	103,596	106,165	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	211,924	334,733	290,589	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	132,153	55,500	55,500	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	469,548	482,304	662,503	
	Undistributed Expenditures-Food Services	11-000-310-930	0	10,000	10,000	
	Total Undistributed Expenditures			2,015,713	2,266,540	2,229,582
	General Fund Current Expenses for Increased Reserves	Increase In Maintenance Reserve	10-606	39,202	0	0
Interest Earned on Current Expense Emergency Res		10-607	22	750	500	
General Fund Current Expenses	Total General Current Expense		3,015,007	3,251,238	3,222,291	
Capital Outlay	Equipment	12-XXX-XXX-730	9,457	0	0	
	Facilities Acquisition and Construction Services	12-000-400-XXX	0	223,500	50,000	
	Increase In Capital Reserve	10-604	100,000	0	0	
	Interest Deposit to Capital Reserve	10-604	41	750	500	
	Total Capital Outlay			109,498	224,250	50,500
General Fund Expenses and Transfers	General Fund Grand Total		3,124,505	3,475,488	3,272,791	

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	1,374	0	0
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	1,646	1,586	1,348
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	25,521	29,346	24,944
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	4,015	0	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	343	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	13,321	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	25,000	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	45,000	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	72,947	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	31,781	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	0
	Total Federal Projects	20-XXX-XXX-XXX	219,574	155,932	26,292
	Special Revenue Fund Expenses	Total Special Revenue Funds		221,390	156,182
All Fund Expenses	Total Expenditures/Appropriations		3,345,895	3,631,670	3,299,333
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,345,895	3,631,670	3,299,333

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	276,702	307,484	280,782	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	220,207	320,248	109,998	110,498
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	140,229	179,431	112,879	112,879
	Legal Reserve	0	12,672	12,672	0
	Unemployment Fund	0	0	0	0
	Tuition Reserve	146,600	200,000	100,000	0
	Current Expense Emergency Reserve	129,227	129,249	129,999	130,499
	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	1,366	1,988	1,988	1,988
	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	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$23,164	\$23,208	\$24,073	\$27,484	\$26,720
Total Classroom Instruction	\$13,843	\$13,389	\$13,512	\$14,378	\$14,653
Classroom-Salaries and Benefits	\$12,319	\$12,063	\$12,369	\$13,105	\$13,460
Classroom-General Supplies and Textbooks	\$1,216	\$924	\$728	\$710	\$668
Classroom-Purchased Services	\$308	\$403	\$415	\$564	\$525
Total Support Services	\$4,676	\$4,938	\$5,803	\$6,454	\$6,141
Support Services-Salaries and Benefits	\$3,366	\$3,578	\$3,517	\$3,770	\$3,667
Total Administrative Costs	\$2,232	\$2,298	\$2,153	\$2,436	\$2,424
Administration Salaries and Benefits	\$1,797	\$1,818	\$1,710	\$1,991	\$2,015
Total Operations and Maintenance of Plant	\$2,387	\$2,547	\$2,565	\$4,055	\$3,354
Operations and Maintenance-Salaries and Benefits	\$1,291	\$1,294	\$1,276	\$1,542	\$1,501
Board Contribution to Food Services	\$0	\$0	\$0	\$108	\$99
Total Extracurricular Costs	\$16	\$28	\$39	\$52	\$48
Total Equipment Costs	\$299	\$98	\$0	\$0	\$0
Legal Costs	\$63	\$76	\$58	\$54	\$50
Employee Benefits as a percentage of salaries*	37.80%	34.42%	34.84%	33.95%	46.42%

*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 2022-23 revised appropriations and the 2023-24 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	SFA to SFA Agreement with Clinton-Glen Gardner for national school lunch program	0
Insurance Coverages and Benefits	Member of State Health Benefits and Public Employer Trust	0
Municipal/Public Works	Shared services with Borough of Lebanon for snow plowing and landscaping	0
Others	Send Receive relationship with Clinton-Glen Gardner school district for 7th and 8th grade students.	0
Purchasing	Utilization of purchasing co-ops through County Education Services	0
Social Worker/Psychologist	Interlocal agreement with Clinton-Glen Gardner for school psychologist services	0
Special Education Services	Child Study Team and Speech services shared with Clinton-Glen Gardner School District	0
Staffing - Other	Utilization of Hunterdon County ESC for Instructional Aides and Office support	0
Transportation Services, including Fuel	Transportation provided through Hunterdon County ESC	0

Estimated Tax Rates

Municipality	Category	Amount
Lebanon Boro	(A) General Fund School Levy	2,933,231
	(D) Total School Levy	2,933,231
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	280,573,003
	(H) Estimated Equalized Valuation (as of 10/01/22)	291,020,644
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.0454
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.0454
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.0079
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.0079

Employee Contract List for District

Name	Category	Measure
Bruce Arcurio	Job Title	Superintendent
	Job Title II	Director Special Services
	Base Annual Salary Amount	\$176,000
	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	07/01/22
	End Date of Contract	06/30/23
	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	\$3,200
	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	\$31,146
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout as per statute
	Contractual Post-Employment Benefit Description of Payout of Vacation days	20 vacation days accrued at the start of the year
	Contractual Post-Employment Benefit Description of Payout of Personal days	4 personal days accrued at the start of the 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	None Reported
	Base Annual Salary Amount	\$93,414
	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	07/01/22
	End Date of Contract	06/30/23
	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	\$1,600
	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	\$13,592
	Contractual Post-Employment Benefit Description of Payout of Sick days	Contractual amount of payout
	Contractual Post-Employment Benefit Description of Payout of Vacation days	20 vacation days accrued at start of year
	Contractual Post-Employment Benefit Description of Payout of Personal days	4 personal days accrued at start of 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	