

Hunterdon - Lebanon Boro

Notice is hereby given to the legal voters of the Lebanon Borough school district, in the County of Hunterdon, of the State of New Jersey, that a Public Hearing will be held in the Lebanon Borough School Library of the Lebanon Borough Board of Education, 6 Maple St. Lebanon NJ , on May 5, 2026 at 6:30 pm, for the purpose of conducting a public hearing on the following budget for the 2026/2027 school year.

Advertised Enrollments

Enrollment Categories	October	October	October
	15, 2024	15, 2025	15, 2026
	Actual	Actual	Estimated
Pupils On Roll Regular Full-Time	69	76	82
Pupils On Roll - Special Full-Time	19	7	8
Subtotal - Pupils On Roll	88	83	90
Pupils Sent to Other Districts - Reg Prog	22	17	22
Pupils Sent to Other Dists - Spec Ed Prog	6	7	7

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Hunterdon - Lebanon Boro  
Advertised Revenues

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
<b>Operating Budget:</b>				
<b>Revenues from Local Sources:</b>				
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
<b>Total Revenues from Local Sources</b>		<b>3,074,528</b>	<b>3,106,644</b>	<b>3,200,752</b>
<b>Revenues from State Sources:</b>				
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
<b>Total Revenues from State Sources</b>		<b>166,553</b>	<b>157,410</b>	<b>166,856</b>
<b>Budgeted Fund Balance-Operating Budget</b>				
Withdrawal from Maintenance Reserve	10-303	5,692	67,785	14,743
Withdrawal from Tuition Reserve for Tuition Adjustments	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
<b>Total Operating Budget</b>		<b>3,355,287</b>	<b>3,451,336</b>	<b>3,467,351</b>
<b>Grants and Entitlements:</b>				
Student Activity Fund Revenue	20-1760	1,599	250	250
Other Revenue from Local Sources	20-1XXX	2,000	0	0
<b>Total Revenues from Local Sources</b>	<b>20-1XXX</b>	<b>3,599</b>	<b>250</b>	<b>250</b>
<b>Revenues from Federal Sources:</b>				
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
<b>Total Revenues from Federal Sources</b>		<b>39,114</b>	<b>31,740</b>	<b>23,797</b>
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		615	0	0
<b>Total Grants and Entitlements</b>		<b>43,328</b>	<b>31,990</b>	<b>24,047</b>
<b>Total Revenues/Sources</b>		<b>3,398,615</b>	<b>3,483,326</b>	<b>3,491,398</b>
<b>Total Revenues/Sources Net of Transfers</b>		<b>3,398,615</b>	<b>3,483,326</b>	<b>3,491,398</b>

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Advertised Appropriations

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
<b>General Current Expense:</b>				
<b>Instruction:</b>				
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
<b>Support Services:</b>				
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
<b>Total Undistributed Expenditures</b>		<b>2,205,859</b>	<b>2,323,995</b>	<b>2,451,123</b>
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
<b>Total General Current Expense</b>		<b>3,291,096</b>	<b>3,439,336</b>	<b>3,457,351</b>
<b>Capital Expenditures:</b>				
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
<b>Total Capital Outlay</b>		<b>64,191</b>	<b>12,000</b>	<b>10,000</b>
<b>General Fund Grand Total</b>		<b>3,355,287</b>	<b>3,451,336</b>	<b>3,467,351</b>
<b>Special Grants and Entitlements:</b>				
Local Projects	20-XXX-XXX-XXX	2,000	0	0
Student Activity Fund	20-475-XXX-XXX	2,214	250	250
<b>Federal Projects:</b>				
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
<b>Total Federal Projects</b>	<b>20-XXX-XXX-XXX</b>	<b>39,114</b>	<b>31,740</b>	<b>23,797</b>
<b>Total Special Revenue Funds</b>		<b>43,328</b>	<b>31,990</b>	<b>24,047</b>
<b>Total Expenditures/Appropriations</b>		<b>3,398,615</b>	<b>3,483,326</b>	<b>3,491,398</b>
<b>Total Expenditures Net of Transfers</b>		<b>3,398,615</b>	<b>3,483,326</b>	<b>3,491,398</b>

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Advertised Recapitulation of Balances

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 Specific Purposes:				
(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
(Special Revenue Fund)				
--Student Activity Fund	2,114	1,499	1,499	1,499
--Scholarship Fund	0	0	0	0
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

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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 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.

The complete budget will be on file and open to examination at the business office in the Lebanon Borough School building, 6 Maple St., Lebanon NJ), ,Hunterdon County New Jersey between the hours of 9 am and 3 pm Monday through Friday, excluding holidays.

The school district has proposed programs and services in addition to the New Jersey Student Learning Standards adopted by the State Board of Education.