

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	67.0	83.0	83.0
On Roll Special Ed Full-Time	11.0	7.0	6.0
On Roll Subtotal	78.0	90.0	89.0
Sent to Other Districts Regular	3.0	2.0	0.0
Sent to Other Districts Special Ed	2.0	1.0	0.0
Received	13.0	22.0	24.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,251,449	2,303,951	2,388,108
	Total Tuition	10-1300	20,830	38,500	75,500
	Unrestricted Miscellaneous Revenues	10-1XXX	19,303	3,800	1,500
	Interest Earned on Maintenance Reserve	10-1XXX	0	5	5
	Interest Earned on Capital Reserve Funds	10-1XXX	0	95	95
	Total Revenues from Local Sources		2,291,582	2,346,351	2,465,208
General Fund Revenues from State Sources	School Choice Aid	10-3116	30,107	34,491	37,467
	Categorical Transportation Aid	10-3121	13,884	13,884	13,884
	Extraordinary Aid	10-3131	12,032	7,000	0
	Categorical Special Education Aid	10-3132	93,822	93,822	93,822
	Equalization Aid	10-3176	128,351	95,852	51,414
	Categorical Security Aid	10-3177	2,028	2,028	2,028
	Total Revenues from State Sources		280,224	247,077	198,615
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	156,189	85,322
	Withdrawal from Maintenance Reserve	10-310	0	16,572	0
	Transfers from Other Funds	10-5200	531	0	0
	Adjustment for Prior Year Encumbrances		0	3,383	0
	Actual Revenues (Over)/Under Expenditures		-26,572	0	0
General Fund Revenues	Total Operating Budget		2,545,765	2,769,572	2,749,145
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	200	0	0
	Total Revenues from Local Sources	20-1XXX	200	0	0
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	1,029	1,566	1,330
	I.D.E.A. Part B (Handicapped)	20-4420-4429	31,408	31,030	26,300
	CARES Act Education Stabilization Fund	20-4530	0	3,308	0
	Coronavirus Relief Fund (CRF)	20-4532	0	2,262	0
	Other	20-4XXX	20,098	22,238	21,641
	Total Revenues from Federal Sources		52,535	60,404	49,271
Special Revenue Fund Revenues	Total Grants and Entitlements		52,735	60,404	49,271

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	127,951	130,569	129,115
	Total Revenues from Local Sources		127,951	130,569	129,115
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	44,096	44,998	44,498
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		172,047	175,567	173,613
Debt Service Fund Revenues	Total Repayment of Debt		172,047	175,567	173,613
All Fund Revenues	Total Revenues/Sources		2,770,547	3,005,543	2,972,029
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		2,770,547	3,005,543	2,972,029

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	780,703	794,778	834,215
	Special Education-Instruction	11-2XX-100-XXX	269,300	296,495	293,946
	Basic Skills/Remedial-Instruction	11-230-100-XXX	20,669	21,031	22,009
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	15,653	22,000	20,650
	School-Sponsored Athletics-Instruction	11-402-100-XXX	11,423	13,250	12,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	71,512	85,700	9,460
	Undistributed Expenditures-Health Services	11-000-213-XXX	70,420	74,879	77,325
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	64,138	82,250	41,437
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	188,881	172,484	154,488
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	69,716	43,250	42,974
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	71,143	94,921	116,506
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	940	5,500	4,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	56,058	60,102	57,547
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	39,179	35,500	35,274
	Undistributed Expenditures-Central Services	11-000-251-XXX	51,285	51,496	52,622
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	223,415	299,765	308,743
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	63,913	59,524	51,164
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	469,569	536,547	581,345
	Undistributed Expenditures-Food Services	11-000-310-930	920	0	0
	Total Undistributed Expenditures			1,441,089	1,601,918
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	5	5
General Fund Current Expenses	Total General Current Expense		2,538,837	2,749,477	2,716,210
Capital Outlay	Equipment	12-XXX-XXX-730	6,928	20,000	5,000
	Interest Deposit to Capital Reserve	10-604	0	95	95
	Total Capital Outlay		6,928	20,095	5,095
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	0	27,840
	General Fund Grand Total		2,545,765	2,769,572	2,749,145
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	200	0	0

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	1,029	1,566	1,330
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	31,408	31,030	26,300
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	3,308	0
	Other	20-XXX-XXX-XXX	20,098	22,238	21,641
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	2,262	0
	Total Federal Projects	20-XXX-XXX-XXX	52,535	60,404	49,271
Special Revenue Fund Expenses	Total Special Revenue Funds		52,735	60,404	49,271
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	172,047	175,567	173,613
	Total Debt Service Funds		172,047	175,567	173,613
All Fund Expenses	Total Expenditures/Appropriations		2,770,547	3,005,543	2,972,029
Expenses Net of Transfers	Total Expenditures Net of Transfers		2,770,547	3,005,543	2,972,029

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	25,203	55,452	55,547	55,642
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	2,947	27,947	11,380	11,385
	Legal Reserve	255,252	236,479	85,322	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	0	0	0
	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	250,000	255,032	250,000	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$31,715	\$30,377	\$34,801	\$28,936	\$29,838
Total Classroom Instruction	\$20,408	\$19,467	\$22,330	\$18,321	\$19,455
Classroom-Salaries and Benefits	\$19,216	\$18,668	\$21,185	\$17,419	\$18,567
Classroom-General Supplies and Textbooks	\$762	\$306	\$532	\$449	\$514
Classroom-Purchased Services	\$429	\$494	\$614	\$453	\$374
Total Support Services	\$6,420	\$5,880	\$6,339	\$5,259	\$4,913
Support Services-Salaries and Benefits	\$3,862	\$3,565	\$3,238	\$2,662	\$2,743
Total Administrative Costs	\$1,924	\$1,852	\$1,871	\$1,634	\$1,634
Administration Salaries and Benefits	\$1,345	\$1,306	\$1,401	\$1,152	\$1,177
Total Operations and Maintenance of Plant	\$2,523	\$2,824	\$3,784	\$3,331	\$3,469
Operations and Maintenance-Salaries and Benefits	\$1,110	\$1,030	\$1,690	\$1,356	\$1,436
Board Contribution to Food Services	\$0	\$12	\$0	\$0	\$0
Total Extracurricular Costs	\$416	\$342	\$476	\$392	\$367
Total Equipment Costs	\$0	\$88	\$270	\$222	\$56
Legal Costs	\$84	\$98	\$41	\$32	\$34
Employee Benefits as a percentage of salaries*	29.54%	30.68%	34.64%	34.71%	36.45%

*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 2020-21 revised appropriations and the 2021-22 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)
Insurance Coverages and Benefits	Participates in School Alliance Insurance Fund	0
Purchasing	Member of Hunterdon County ESC Purchasing Cooperative	0
Special Education Services	CST Shared Services	0
Staffing - Other	HCESC Services	0
Transportation Services, including Fuel	Lebanon Transports Choice Students to Lebanon Twp Sschools	0
	Tewksbury Transports Choice Students to Tewksbury Schools	0
	Delaware Valley, Tewksbury and HCESC transport students for field and athletic trips	0

Estimated Tax Rates

Municipality	Category	Amount
Califon	(A) General Fund School Levy	2,388,108
	(D) Total School Levy	2,517,223
	(B) Estimated Net Taxable Valuation (as of 02/16/21)	146,176,408
	(H) Estimated Equalized Valuation (as of 02/16/21)	151,196,016
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.6337
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.7220
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.5795
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.6649

Employee Contract List for District

Name	Category	Measure
Cheryl Zarra	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$81,000
	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	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	15
	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	15
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$6,434
	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	\$19,673
	Contractual Post-Employment Benefit Description of Payout of Sick days	50% of unused at 1/260th day's pay up to \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Up to 15 days at 1/260th day's pay
	Contractual Post-Employment Benefit Description of Payout of Personal days	no payout
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
Cheryl Zarra	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 Cone	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$149,500
	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	07/01/20
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	22
	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	10
	Description of Other Contracted Non-Working Days	Holidays

Employee Contract List for District

Name	Category	Measure
Michele Cone	Total Allowances Amount	\$5,000
	Total Bonuses Amount	\$8,343
	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	\$27,650
	Contractual Post-Employment Benefit Description of Payout of Sick days	1/260th annual base salary per diem maximum of \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260th annual base salary per diem for up to 30 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	no payout
	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	