

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	63.0	67.0	67.0
On Roll Special Ed Full-Time	12.0	11.0	7.0
On Roll Subtotal	75.0	78.0	74.0
Sent to Other Districts Regular	3.0	3.0	2.0
Sent to Other Districts Special Ed	3.0	2.0	2.0
Received	12.0	13.0	11.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,194,523	2,251,449	2,303,951
	Total Tuition	10-1300	40,433	24,570	38,500
	Unrestricted Miscellaneous Revenues	10-1XXX	28,361	3,800	3,800
	Interest Earned on Capital Reserve Funds	10-1XXX	0	100	100
	Total Revenues from Local Sources		2,263,317	2,279,919	2,346,351
General Fund Revenues from State Sources	School Choice Aid	10-3116	52,820	30,107	34,491
	Categorical Transportation Aid	10-3121	13,884	13,884	13,884
	Extraordinary Aid	10-3131	7,362	7,000	7,000
	Categorical Special Education Aid	10-3132	93,822	93,822	93,822
	Equalization Aid	10-3176	149,438	128,351	95,852
	Categorical Security Aid	10-3177	2,028	2,028	2,028
	Other State Aids	10-3XXX	1,191	0	0
	Total Revenues from State Sources		320,545	275,192	247,077
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	121,673	151,157
	Adjustment for Prior Year Encumbrances		0	18,319	0
	Actual Revenues (Over)/Under Expenditures		-15,764	0	0
General Fund Revenues	Total Operating Budget		2,568,098	2,695,103	2,744,585
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	3,729	1,518	875
	I.D.E.A. Part B (Handicapped)	20-4420-4429	29,410	26,569	25,258
	Other	20-4XXX	19,512	16,008	19,370
	Total Revenues from Federal Sources		52,651	44,095	45,503
Special Revenue Fund Revenues	Total Grants and Entitlements		52,651	44,095	45,503
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	128,726	127,951	130,569
	Total Revenues from Local Sources		128,726	127,951	130,569
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	44,388	44,096	44,998

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		173,114	172,047	175,567
	Actual Revenues (Over)/Under Expenditures		71	0	0
Debt Service Fund Revenues	Total Repayment of Debt		173,185	172,047	175,567
All Fund Revenues	Total Revenues/Sources		2,793,934	2,911,245	2,965,655
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		2,793,934	2,911,245	2,965,655

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	809,162	780,804	793,737
	Special Education-Instruction	11-2XX-100-XXX	274,727	307,276	301,130
	Basic Skills/Remedial-Instruction	11-230-100-XXX	20,654	20,623	21,031
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	29,449	19,700	22,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	2,315	11,550	13,250
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	91,290	84,301	89,700
	Undistributed Expenditures-Health Services	11-000-213-XXX	66,703	72,361	73,701
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	64,609	59,491	82,250
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	170,512	185,145	172,484
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	74,534	75,489	43,250
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	112,675	99,819	91,889
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,170	4,482	5,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	44,555	52,937	51,467
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	40,198	40,022	35,500
	Undistributed Expenditures-Central Services	11-000-251-XXX	62,192	53,083	51,496
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	192,651	232,715	280,029
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	55,054	57,440	59,524
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	455,648	517,765	536,547
	Total Undistributed Expenditures			1,431,791	1,535,050
General Fund Current Expenses	Total General Current Expense		2,568,098	2,675,003	2,724,485
Capital Outlay	Equipment	12-XXX-XXX-730	0	20,000	20,000
	Interest Deposit to Capital Reserve	10-604	0	100	100
	Total Capital Outlay		0	20,100	20,100
General Fund Expenses and Transfers	General Fund Grand Total		2,568,098	2,695,103	2,744,585
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	3,729	1,518	875
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	29,410	26,569	25,258
	Other	20-XXX-XXX-XXX	19,512	16,008	19,370
	Total Federal Projects	20-XXX-XXX-XXX	52,651	44,095	45,503
Special Revenue Fund Expenses	Total Special Revenue Funds		52,651	44,095	45,503

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	173,185	172,047	175,567
	Total Debt Service Funds		173,185	172,047	175,567
All Fund Expenses	Total Expenditures/Appropriations		2,793,934	2,911,245	2,965,655
Expenses Net of Transfers	Total Expenditures Net of Transfers		2,793,934	2,911,245	2,965,655

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	25,103	25,203	25,303	25,403
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	2,947	2,947	2,947	2,947
	Legal Reserve	188,087	255,252	151,157	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	315,650	250,000	232,422	232,422
	Repayment of Debt	71	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$28,245	\$31,715	\$35,703	\$32,478	\$34,801
Total Classroom Instruction	\$18,268	\$20,408	\$23,047	\$20,852	\$22,330
Classroom-Salaries and Benefits	\$17,728	\$19,216	\$21,824	\$19,709	\$21,185
Classroom-General Supplies and Textbooks	\$250	\$762	\$460	\$369	\$532
Classroom-Purchased Services	\$290	\$429	\$763	\$774	\$614
Total Support Services	\$5,385	\$6,420	\$7,044	\$6,369	\$6,339
Support Services-Salaries and Benefits	\$2,959	\$3,862	\$4,502	\$3,970	\$3,238
Total Administrative Costs	\$1,891	\$1,924	\$1,885	\$1,872	\$1,871
Administration Salaries and Benefits	\$1,101	\$1,345	\$1,452	\$1,391	\$1,401
Total Operations and Maintenance of Plant	\$2,409	\$2,523	\$3,288	\$2,984	\$3,784
Operations and Maintenance-Salaries and Benefits	\$940	\$1,110	\$1,254	\$1,141	\$1,690
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$282	\$416	\$440	\$401	\$476
Total Equipment Costs	\$1	\$0	\$0	\$256	\$270
Legal Costs	\$31	\$84	\$42	\$59	\$41
Employee Benefits as a percentage of salaries*	32.54%	29.54%	33.69%	33.01%	34.64%

*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 2019-20 revised appropriations and the 2020-21 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	Participate in School Alliance Insurance Fund	0
Purchasing	Member of Hunterdon County ESC Purchasing Cooperative	0
Special Education Services	CST Shared Services	0
	Speech Services with HCESC	0
Staffing - Other	HCESC Paraprofessional Services	0
Transportation Services, including Fuel	Lebanon transports Choice students, Special Ed students and General Ed students to Lebanon Twp schools	0
	Tewksbury transports Choice students to Tewksbury Schools	0
	Delaware Valley, Tewksbury and HCESC transport students for field trips and athletic trips	0

Estimated Tax Rates

Municipality	Category	Amount
Califon	(A) General Fund School Levy	2,303,951
	(D) Total School Levy	2,434,520
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	145,717,968
	(H) Estimated Equalized Valuation (as of 10/01/19)	150,333,194
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.5811
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.6707
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.5326
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.6194

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	12/01/19
	End Date of Contract	06/30/20
	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	10
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$2,000
	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	\$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 tp 15 days at 1/260th day's pay
	Contractual Post-Employment Benefit Description of Payout of Personal days	no pay out
	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
Daniel Patton	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$117,307
	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	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	0
	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
Daniel Patton	Total Allowances Amount	\$800
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$50
	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	No pay out
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout
	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	
Johanna Ruberto	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$82,500
	Full-Time Equivalent (FTE)	0.6
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Johanna Ruberto	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	150
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	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	\$1,000
	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	Interim - not eligible
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Interim - not eligible
	Contractual Post-Employment Benefit Description of Payout of Personal days	Interim - not eligible
	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
Johanna Ruberto	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