

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	83.0	75.0	76.0
On Roll Special Ed Full-Time	7.0	9.0	13.0
On Roll Subtotal	90.0	84.0	89.0
Sent to Other Districts Regular	2.0		0.0
Sent to Other Districts Special Ed	1.0		0.0
Received	22.0	19.0	16.0

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	2,303,951	2,388,108	2,459,870
	Total Tuition	10-1300	112,663	75,500	81,500
	Unrestricted Miscellaneous Revenues	10-1XXX	6,857	1,500	1,400
	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		2,423,471	2,465,208	2,542,870
General Fund Revenues from State Sources	School Choice Aid	10-3116	34,491	37,467	0
	Categorical Transportation Aid	10-3121	13,884	13,884	13,884
	Extraordinary Aid	10-3131	2,616	0	0
	Categorical Special Education Aid	10-3132	93,822	93,822	93,822
	Equalization Aid	10-3176	95,852	51,414	7,320
	Categorical Security Aid	10-3177	2,028	2,028	2,028
	Other State Aids	10-3XXX	2,075	0	0
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	0	12,988	0
Total Revenues from State Sources		244,768	211,603	117,054	
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	87,938	247,239
	Withdrawal from Maintenance Reserve	10-310	0	33,310	0
	Adjustment for Prior Year Encumbrances		0	10,761	0
	Actual Revenues (Over)/Under Expenditures		-280,551	0	0
General Fund Revenues	Total Operating Budget		2,387,688	2,808,820	2,907,163
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	1,658	0	0
	Scholarship Fund Revenue	20-1770	87	0	0
	Other Revenue from Local Sources	20-1XXX	393	0	0
	Total Revenues from Local Sources	20-1XXX	2,138	0	0
Special Revenue Fund Revenues from State Sources	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	0	1,480	0
	Total Revenues from State Sources		0	1,480	0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	1,566	1,779	1,512
	ARP-IDEA Preschool	20-4409	1,840	325	0
	ARP-IDEA Basic	20-4419	29,190	3,806	0
	IDEA Part B (Handicapped)	20-4420-4429	0	32,336	27,484
	CARES Act Education Stabilization Fund	20-4530	3,308	0	0
	Coronavirus Relief Fund (CRF)	20-4532	2,262	0	0
	CRRSA Act-ESSER II	20-4534	0	24,316	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	6,250	18,750
	Other	20-4XXX	22,238	23,917	22,963
	CRRSA Act-Mental Health Grant	20-4536	0	0	45,000
	Total Revenues from Federal Sources			60,404	92,729
Special Revenue Fund Revenues	Total Grants and Entitlements		66,163	94,209	115,709
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	130,569	129,115	0
	Total Revenues from Local Sources		130,569	129,115	0
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	44,998	44,498	0
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		175,567	173,613	0
	Actual Revenues (Over)/Under Expenditures		-1	0	0
Debt Service Fund Revenues	Total Repayment of Debt		175,566	173,613	0
All Fund Revenues	Total Revenues/Sources		2,629,417	3,076,642	3,022,872
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		2,629,417	3,076,642	3,022,872

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	776,951	834,503	907,128
	Special Education-Instruction	11-2XX-100-XXX	268,885	293,946	375,107
	Basic Skills/Remedial-Instruction	11-230-100-XXX	21,387	22,009	22,446
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	8,691	20,650	19,910
	School-Sponsored Athletics-Instruction	11-402-100-XXX	1,402	12,000	13,600
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	31,709	9,460	9,345
	Undistributed Expenditures-Health Services	11-000-213-XXX	71,145	77,825	80,350
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	36,315	41,437	40,250
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	139,952	147,988	143,134
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	44,390	42,974	44,186
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	55,926	136,997	70,449
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	558	4,500	4,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	58,401	57,547	63,788
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	34,868	35,274	36,346
	Undistributed Expenditures-Central Services	11-000-251-XXX	48,324	52,652	53,897
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	245,087	309,772	357,882
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	35,585	51,164	60,165
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	493,500	576,593	550,580
	Total Undistributed Expenditures			1,295,760	1,544,183
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		2,373,076	2,727,296	2,853,068
Capital Outlay	Equipment	12-XXX-XXX-730	378	53,589	54,000
	Interest Deposit to Capital Reserve	10-604	0	95	95
	Total Capital Outlay		378	53,684	54,095
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	14,234	27,840	0
	General Fund Grand Total		2,387,688	2,808,820	2,907,163
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	393	0	0
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	0	1,480	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	1,480	0

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	1,566	1,779	1,512
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	0	32,336	27,484
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	1,840	3,806	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	29,190	325	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	3,308	0	0
	Other	20-XXX-XXX-XXX	22,238	23,917	22,963
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	2,262	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	24,316	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	6,250	18,750
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	60,404	92,729	115,709
Special Revenue Fund Expenses	Total Special Revenue Funds		66,163	94,209	115,709
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	175,566	173,613	0
	Total Debt Service Funds		175,566	173,613	0
All Fund Expenses	Total Expenditures/Appropriations		2,629,417	3,076,642	3,022,872
Expenses Net of Transfers	Total Expenditures Net of Transfers		2,629,417	3,076,642	3,022,872

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	255,032	250,000	247,384	247,384
	Repayment of Debt	0	1	0	0
Restricted for General Operating Budget	Capital Reserve	55,452	155,494	155,589	155,684
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	27,947	111,375	78,070	78,075
	Legal Reserve	236,479	332,561	247,239	0
	Unemployment Fund	9,315	7,968	7,968	7,968
	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 Special Revenue Fund	Student Activity Fund	17,155	13,447	13,447	13,447
	Scholarship Fund	77,712	77,799	77,799	77,799
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	\$30,377	\$24,852	\$29,838	\$31,746	\$31,276
Total Classroom Instruction	\$19,467	\$16,822	\$19,455	\$20,560	\$20,846
Classroom-Salaries and Benefits	\$18,668	\$16,293	\$18,567	\$19,616	\$18,982
Classroom-General Supplies and Textbooks	\$306	\$289	\$514	\$548	\$701
Classroom-Purchased Services	\$494	\$240	\$374	\$396	\$1,162
Total Support Services	\$5,880	\$3,754	\$4,913	\$5,378	\$4,302
Support Services-Salaries and Benefits	\$3,565	\$2,522	\$2,743	\$2,906	\$2,544
Total Administrative Costs	\$1,852	\$1,526	\$1,634	\$1,732	\$1,731
Administration Salaries and Benefits	\$1,306	\$1,098	\$1,177	\$1,247	\$1,181
Total Operations and Maintenance of Plant	\$2,824	\$2,642	\$3,469	\$3,688	\$4,021
Operations and Maintenance-Salaries and Benefits	\$1,030	\$1,201	\$1,436	\$1,522	\$1,571
Board Contribution to Food Services	\$12	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$342	\$109	\$367	\$389	\$377
Total Equipment Costs	\$88	\$4	\$56	\$638	\$607
Legal Costs	\$98	\$22	\$34	\$36	\$34
Employee Benefits as a percentage of salaries*	30.68%	33.02%	36.45%	36.15%	33.21%

*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)
Insurance Coverages and Benefits	Participation in School Alliance Insurance Fund	0
Purchasing	Member of HCESC and MRESC Purchasing Cooperatives and E-Rate Purchasing for savings	0
Special Education Services	CST Shared Services	0
Staffing - Other	HCESC Services	0
	Tewksbury Shared Staff	0
Transportation Services, including Fuel	Lebanon Twp Transports Choice Students to Lebanon Twp Schools	0
	Tewksbury Transports Choice Students to Tewksbury Schools	0
	Delaware Valley, Tewksbury and HCESC transport students to field and athletic trips	0

Estimated Tax Rates

Municipality	Category	Amount
Califon	(A) General Fund School Levy	2,459,870
	(D) Total School Levy	2,524,532
	(B) Estimated Net Taxable Valuation (as of 02/10/22)	147,530,208
	(H) Estimated Equalized Valuation (as of 02/10/22)	156,514,012
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.6674
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.7112
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.5717
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.6130

Employee Contract List for District

Name	Category	Measure
Cheryl Zarra	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$90,000
	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	06/01/21
	End Date of Contract	06/30/22
	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	\$4,312
	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	\$20,912
	Contractual Post-Employment Benefit Description of Payout of Sick days	50% of unused at 1/260 per diem up to \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Up to 15 days at 1/260th day 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	\$158,100
	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	06/30/24
	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	\$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	\$33,242
	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	1/260 per diem max of 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	