

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	79.0	73.0	81.0
On Roll Special Ed Full-Time	13.0	11.0	16.0
On Roll Subtotal	92.0	84.0	97.0
In Private School Placements	0.0	0.0	2.0
Sent to Other Districts Special Ed	3.0	3.0	1.0
Received	17.0	20.0	17.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	2,594,030	2,684,821	2,785,502
	Total Tax Levy	10-121x	2,594,030	2,684,821	2,785,502
	Total Tuition	10-1300	99,752	105,500	120,200
	Unrestricted Miscellaneous Revenues	10-1XXX	6,785	49,552	16,246
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	25	25
	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		2,700,567	2,839,998	2,922,073
General Fund Revenues from State Sources	School Choice Aid	10-3116	15,188	0	0
	Categorical Transportation Aid	10-3121	13,884	10,544	12,638
	Extraordinary Aid	10-3131	92,830	0	5,600
	Categorical Special Education Aid	10-3132	83,292	89,167	93,301
	Categorical Security Aid	10-3177	4,419	7,980	8,213
	Other State Aids	10-3XXX	1,758	0	0
	Total Revenues from State Sources		211,371	107,691	119,752
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	289,264	131,226
	Withdrawal from Capital Reserve for Local Share	10-307	0	14,800	3,000
	Withdrawal from Maintenance Reserve	10-310	0	40,000	0
	Transfers from Other Funds	10-5200	1	0	0
	Adjustment for Prior Year Encumbrances		0	1,372	0
	Actual Revenues (Over)/Under Expenditures		94,133	0	0
General Fund Revenues	Total Operating Budget		3,006,072	3,293,125	3,176,051
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	21,472	0	0
	Scholarship Fund Revenue	20-1770	39	0	0
	Total Revenues from Local Sources	20-1XXX	21,511	0	0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	960	500	500
	IDEA Part B (Handicapped)	20-4420-4429	34,077	19,000	19,000
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	3,063	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	27,709	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	12,681	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	2,602	0	0
	Other	20-4XXX	29,554	22,044	22,044
	Total Revenues from Federal Sources		110,646	41,544	41,544
Special Revenue Fund Revenues	Total Grants and Entitlements		134,758	41,544	41,544
Debt Service Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures		1	0	0
Debt Service Fund Revenues	Total Repayment of Debt		1	0	0
All Fund Revenues	Total Revenues/Sources		3,140,831	3,334,669	3,217,595
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,140,831	3,334,669	3,217,595

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	945,586	1,005,897	880,578
	Special Education-Instruction	11-2XX-100-XXX	292,099	298,337	313,462
	Basic Skills/Remedial-Instruction	11-230-100-XXX	24,097	25,219	26,107
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	25,867	16,610	8,710
	School-Sponsored Athletics-Instruction	11-402-100-XXX	8,722	13,850	14,323
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	323,261	410,686	356,246
	Undistributed Expenditures-Health Services	11-000-213-XXX	78,381	78,365	82,736
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	48,053	48,399	25,000
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	0	0	98,043
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	136,579	149,848	142,538
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	48,081	49,357	44,814
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	45,459	62,832	64,436
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	0	1,500	500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	62,200	74,749	63,435
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	39,625	44,419	37,104
	Undistributed Expenditures-Central Services	11-000-251-XXX	55,584	58,307	53,769
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	306,107	335,651	313,430
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	65,188	71,850	66,880
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	501,183	532,324	580,815
	Total Undistributed Expenditures			1,709,701	1,918,287
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	5	5
	Interest Earned on Current Expense Emergency Res	10-607	0	25	25
General Fund Current Expenses	Total General Current Expense		3,006,072	3,278,230	3,172,956
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	0	14,800	3,000
	Interest Deposit to Capital Reserve	10-604	0	95	95
	Total Capital Outlay		0	14,895	3,095
General Fund Expenses and Transfers	General Fund Grand Total		3,006,072	3,293,125	3,176,051

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	960	500	500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	34,077	19,000	19,000
	Other	20-XXX-XXX-XXX	29,554	22,044	22,044
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	3,063	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	27,709	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	12,681	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	2,602	0	0
	Total Federal Projects	20-XXX-XXX-XXX	110,646	41,544	41,544
Special Revenue Fund Expenses	Total Special Revenue Funds		134,758	41,544	41,544
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1	0	0
	Total Debt Service Funds		1	0	0
All Fund Expenses	Total Expenditures/Appropriations		3,140,831	3,334,669	3,217,595
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,140,831	3,334,669	3,217,595

Advertised Recapitulation of Balances

Fund Balance Category	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	307,503	346,407	324,053	250,000
	Repayment of Debt	1	0	0	0
Restricted for General Operating Budget	Capital Reserve	378,985	384,071	369,366	366,461
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	121,287	116,287	76,292	76,297
	Legal Reserve	451,911	324,083	57,173	0
	Unemployment Fund	7,968	7,968	7,968	7,968
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	200,009	200,026	200,051	200,076
	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	19,508	16,868	16,868	16,868
	Scholarship Fund	77,937	77,976	77,976	77,976
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

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	\$27,830	\$28,671	\$28,513	\$33,282	\$28,348
Total Classroom Instruction	\$18,105	\$19,266	\$19,079	\$22,093	\$18,505
Classroom-Salaries and Benefits	\$17,278	\$17,660	\$17,264	\$19,971	\$17,042
Classroom-General Supplies and Textbooks	\$166	\$232	\$187	\$218	\$162
Classroom-Purchased Services	\$662	\$1,374	\$1,628	\$1,904	\$1,302
Total Support Services	\$4,004	\$3,905	\$3,983	\$4,646	\$4,722
Support Services-Salaries and Benefits	\$2,713	\$2,648	\$2,517	\$2,936	\$2,474
Total Administrative Costs	\$1,920	\$1,724	\$1,655	\$2,113	\$1,591
Administration Salaries and Benefits	\$1,221	\$1,234	\$1,184	\$1,515	\$1,127
Total Operations and Maintenance of Plant	\$3,495	\$3,353	\$3,425	\$3,996	\$3,231
Operations and Maintenance-Salaries and Benefits	\$1,421	\$1,284	\$1,378	\$1,608	\$1,320
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$273	\$379	\$311	\$363	\$237
Total Equipment Costs	\$62	\$0	\$0	\$0	\$0
Legal Costs	\$24	\$16	\$32	\$37	\$21
Employee Benefits as a percentage of salaries*	27.56%	30.34%	31.84%	30.80%	36.00%

*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.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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	Participates in SAIF for Insurance	0
	Participates in SHIF for Health Insurance	0
Purchasing	Participate in HCESC Co Op for Purchasing	0
	Participates in E-Rate for Technology Purchases	0
Special Education Services	Shared CST Services	0
Staffing - Other	Shared Art Teacher	0
	Shared Tech Services	0
Transportation Services, including Fuel	Shared Transportation with Lebanon Twp BOE for Choice Students	0
	Shared Transportation with Tewksbury Twp BOE for Choice Students	0
	Field Trip Transportation with Del Val and Tewksbury Twp BOE	0

Estimated Tax Rates

Municipality	Category	Amount
Califon	(A) General Fund School Levy	2,785,502
	(D) Total School Levy	2,785,502
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	149,354,682
	(H) Estimated Equalized Valuation (as of 10/01/25)	211,072,157
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.8650
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.8650
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3197
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3197

Employee Contract List for District

Name	Category	Measure
Dr. Michele Cone	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$173,353
	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	01/04/23
	End Date of Contract	06/30/28
	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	None Reported
	Total Allowances Amount	\$3,250
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$4,567
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$36,335
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max Payout of Sick Days Per Contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max Payout of Vacation Days Per Contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	None Given
	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
Dr. Michele Cone	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
Matthew Herzer	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$95,248
	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	07/01/25
	End Date of Contract	06/30/26
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	15
	Contracted Number of Annual Sick Days	10
	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	None Reported

Employee Contract List for District

Name	Category	Measure
Matthew Herzer	Total Allowances Amount	\$3,500
	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	\$37,148
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max Payout Upon Retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max Payout Upon Sepration
	Contractual Post-Employment Benefit Description of Payout of Personal days	None Given
	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	