

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	75.0	77.0	73.0
On Roll Special Ed Full-Time	9.0	9.0	10.0
On Roll Subtotal	84.0	86.0	83.0
In Private School Placements	0.0	0.0	2.0
Sent to Other Districts Special Ed		1.0	1.0
Received	19.0	16.0	16.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,388,108	2,459,870	2,543,167
	Total Tuition	10-1300	109,600	81,500	74,400
	Unrestricted Miscellaneous Revenues	10-1XXX	23,216	1,400	1,175
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	0	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			2,520,924	2,542,870
General Fund Revenues from State Sources	School Choice Aid	10-3116	37,467	0	14,416
	Categorical Transportation Aid	10-3121	13,884	13,884	13,884
	Categorical Special Education Aid	10-3132	93,822	93,822	83,292
	Equalization Aid	10-3176	51,414	7,320	0
	Categorical Security Aid	10-3177	2,028	2,028	2,028
	Other State Aids	10-3XXX	870	0	0
	Total Revenues from State Sources			199,485	117,054
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	248,109	184,958
	Withdrawal from Maintenance Reserve	10-310	0	0	45,000
	Adjustment for Prior Year Encumbrances		0	33,076	0
	Actual Revenues (Over)/Under Expenditures		-382,825	0	0
General Fund Revenues	Total Operating Budget		2,337,584	2,941,109	2,962,445
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	7,983	0	0
	Scholarship Fund Revenue	20-1770	60	0	0
	Total Revenues from Local Sources	20-1XXX	8,043	0	0
Special Revenue Fund Revenues from State Sources	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	0	1,714	0
	Other Restricted Entitlements	20-32XX	1,480	0	0
	Total Revenues from State Sources		1,480	1,714	0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	1,779	1,476	1,285
	ARP-IDEA Preschool	20-4409	325	0	0
	ARP-IDEA Basic	20-4419	3,806	0	0
	IDEA Part B (Handicapped)	20-4420-4429	30,462	31,727	23,361
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	50,000	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	0	45,000	0
	ARP-ESSER	20-4540	0	48,631	0
	CRRSA Act-ESSER II	20-4534	23,062	1,254	0
	CRRSA Act-Learning Acceleration Grant	20-4535	6,250	18,750	0
	Other	20-4XXX	25,791	27,095	22,044
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
	Total Revenues from Federal Sources			91,475	348,933
Special Revenue Fund Revenues	Total Grants and Entitlements		97,618	350,647	46,690
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	129,115	0	0
	Total Revenues from Local Sources		129,115	0	0
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	44,498	0	0
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		173,613	0	0
Debt Service Fund Revenues	Total Repayment of Debt		173,613	0	0
All Fund Revenues	Total Revenues/Sources		2,608,815	3,291,756	3,009,135
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		2,608,815	3,291,756	3,009,135

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	783,877	957,938	895,719
	Special Education-Instruction	11-2XX-100-XXX	267,478	222,780	330,328
	Basic Skills/Remedial-Instruction	11-230-100-XXX	21,869	22,446	23,418
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	9,593	18,710	16,930
	School-Sponsored Athletics-Instruction	11-402-100-XXX	8,173	10,665	13,600
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	249	135,432	166,867
	Undistributed Expenditures-Health Services	11-000-213-XXX	75,940	80,350	82,930
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	12,844	40,250	50,250
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	112,001	143,134	154,883
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	42,987	44,186	45,581
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	60,453	71,584	62,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	0	4,500	2,165
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	55,518	73,788	65,240
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	35,287	36,346	37,413
	Undistributed Expenditures-Central Services	11-000-251-XXX	52,885	53,897	55,584
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	234,504	345,699	344,116
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	46,359	60,165	64,344
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	462,636	541,681	550,952
	Total Undistributed Expenditures			1,191,663	1,631,012
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	0	25
General Fund Current Expenses	Total General Current Expense		2,282,653	2,863,556	2,962,350
Capital Outlay	Equipment	12-XXX-XXX-730	52,147	77,458	0
	Interest Deposit to Capital Reserve	10-604	0	95	95
	Total Capital Outlay		52,147	77,553	95

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	2,784	0	0
	General Fund Grand Total		2,337,584	2,941,109	2,962,445
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	0	1,714	0
	Other	20-XXX-XXX-XXX	1,480	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,480	1,714	0
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	1,779	1,476	1,285
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	30,462	31,727	23,361
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	3,806	0	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	325	0	0
	Other	20-XXX-XXX-XXX	25,791	27,095	22,044
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	23,062	1,254	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	6,250	18,750	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	0	48,631	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	50,000	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	0
	Total Federal Projects	20-XXX-XXX-XXX	91,475	348,933	46,690
	Special Revenue Fund Expenses	Total Special Revenue Funds		97,618	350,647
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	173,613	0	0
	Total Debt Service Funds		173,613	0	0
All Fund Expenses	Total Expenditures/Appropriations		2,608,815	3,291,756	3,009,135
Expenses Net of Transfers	Total Expenditures Net of Transfers		2,608,815	3,291,756	3,009,135

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	250,000	250,870	250,000	250,000
	Repayment of Debt	1	1	0	0
Restricted for General Operating Budget	Capital Reserve	155,494	205,586	205,681	205,776
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	111,375	121,287	121,292	76,297
	Legal Reserve	332,561	432,197	184,958	0
	Unemployment Fund	7,968	7,968	7,968	7,968
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	200,000	200,000	200,025
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for Special Revenue Fund	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
	Student Activity Fund	13,447	16,767	16,767	16,767
Restricted for Repayment of Debt	Scholarship Fund	77,799	77,859	77,859	77,859
	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$24,852	\$25,970	\$31,276	\$31,023	\$32,905
Total Classroom Instruction	\$16,822	\$17,838	\$20,846	\$20,289	\$21,692
Classroom-Salaries and Benefits	\$16,293	\$17,121	\$18,982	\$19,004	\$20,349
Classroom-General Supplies and Textbooks	\$289	\$451	\$701	\$598	\$690
Classroom-Purchased Services	\$240	\$266	\$1,162	\$687	\$652
Total Support Services	\$3,754	\$3,533	\$4,302	\$4,465	\$4,793
Support Services-Salaries and Benefits	\$2,522	\$2,701	\$2,544	\$2,632	\$2,815
Total Administrative Costs	\$1,526	\$1,669	\$1,731	\$1,907	\$1,906
Administration Salaries and Benefits	\$1,098	\$1,223	\$1,181	\$1,223	\$1,311
Total Operations and Maintenance of Plant	\$2,642	\$2,724	\$4,021	\$4,020	\$4,146
Operations and Maintenance-Salaries and Benefits	\$1,201	\$1,257	\$1,571	\$1,384	\$1,558
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$109	\$206	\$377	\$342	\$368
Total Equipment Costs	\$4	\$606	\$607	\$901	\$0
Legal Costs	\$22	\$25	\$34	\$151	\$37
Employee Benefits as a percentage of salaries*	33.02%	30.95%	33.21%	34.12%	33.36%

\*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 2022-23 revised appropriations and the 2023-24 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 and Educational Services Commission of NJ	0
	Participates in E-Rate Purchasing for savings	0
Special Education Services	CST Shared Services	0
Staffing - Other	HCESC for Tech Services	0
	Tewksbury Twp. Schools - Shared Certified Teacher	0
Transportation Services, including Fuel	Lebanon Transports Choice Students to Lebanon Twp. Schools	0
	Tewksbury Transports Choice Students to Tewksbury Twp. 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	2,543,167
	(D) Total School Levy	2,543,167
	(B) Estimated Net Taxable Valuation (as of 02/15/23)	148,982,608
	(H) Estimated Equalized Valuation (as of 02/15/23)	173,074,591
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.7070
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.7070
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.4694
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.4694

Employee Contract List for District

Name	Category	Measure
Cheryl Zarra	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$92,205
	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	07/01/22
	End Date of Contract	06/30/23
	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	None Reported
	Total Allowances Amount	\$4,812
	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	\$20,309
	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 1/260 per diem
	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	\$158,605
	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	None Reported

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	\$33,300
	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 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	