

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	74.0	79.0	83.0
On Roll Special Ed Full-Time	8.0	13.0	15.0
On Roll Subtotal	82.0	92.0	98.0
In Private School Placements	0.0	0.0	2.0
Sent to Other Districts Special Ed	3.0	3.0	1.0
Received	15.0	17.0	10.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	2,543,167	2,594,030	2,684,821
	Total Tax Levy	10-121x	2,543,167	2,594,030	2,684,821
	Total Tuition	10-1300	77,425	83,800	105,500
	Unrestricted Miscellaneous Revenues	10-1XXX	4,651	43,653	49,552
	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		2,625,243	2,721,608	2,839,998
General Fund Revenues from State Sources	School Choice Aid	10-3116	14,416	15,188	0
	Categorical Transportation Aid	10-3121	13,884	13,884	10,544
	Extraordinary Aid	10-3131	20,534	0	0
	Categorical Special Education Aid	10-3132	83,292	83,292	89,167
	Categorical Security Aid	10-3177	2,028	4,419	7,980
	Other State Aids	10-3XXX	1,820	0	0
	Total Revenues from State Sources		135,974	116,783	107,691
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	220,150	289,264
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	14,800
	Withdrawal from Maintenance Reserve	10-310	0	45,000	40,000
	Adjustment for Prior Year Encumbrances		0	6,684	0
	Actual Revenues (Over)/Under Expenditures		-107,006	0	0
General Fund Revenues	Total Operating Budget		2,654,211	3,110,225	3,291,753
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	25,926	0	0
	Scholarship Fund Revenue	20-1770	39	0	0
	Other Revenue from Local Sources	20-1XXX	2,307	0	0
	Total Revenues from Local Sources	20-1XXX	28,272	0	0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	1,084	600	500
	IDEA Part B (Handicapped)	20-4420-4429	33,505	23,208	19,000
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	36,187	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	12,291	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	27,319	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	42,398	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	15,350	0	0
	Other	20-4XXX	28,403	22,044	22,044
	CRRSA Act-Mental Health Grant	20-4536	16,802	0	0
	Total Revenues from Federal Sources		213,339	45,852	41,544
Special Revenue Fund Revenues	Total Grants and Entitlements		237,455	45,852	41,544
All Fund Revenues	Total Revenues/Sources		2,891,666	3,156,077	3,333,297
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		2,891,666	3,156,077	3,333,297

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	830,632	938,460	1,005,525
	Special Education-Instruction	11-2XX-100-XXX	289,960	360,615	298,337
	Basic Skills/Remedial-Instruction	11-230-100-XXX	23,221	24,296	25,219
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	12,141	17,030	16,610
	School-Sponsored Athletics-Instruction	11-402-100-XXX	11,702	14,600	13,850
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	165,484	199,105	410,686
	Undistributed Expenditures-Health Services	11-000-213-XXX	83,917	85,616	78,365
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	46,490	48,399	48,399
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	136,470	159,867	149,848
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	45,768	47,177	49,357
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	36,552	59,900	62,832
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	0	3,000	1,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	61,152	66,775	68,238
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	37,563	38,720	40,689
	Undistributed Expenditures-Central Services	11-000-251-XXX	68,765	56,308	53,238
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	304,831	348,344	335,651
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	56,307	65,118	71,850
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	437,861	576,770	546,634
	Total Undistributed Expenditures		1,481,160	1,755,099	1,917,287
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		2,648,816	3,110,130	3,276,858
Capital Outlay	Equipment	12-XXX-XXX-730	5,395	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	0	0	14,800
	Interest Deposit to Capital Reserve	10-604	0	95	95
	Total Capital Outlay		5,395	95	14,895
General Fund Expenses and Transfers	General Fund Grand Total		2,654,211	3,110,225	3,291,753
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,307	0	0

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	1,084	600	500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	33,505	23,208	19,000
	Other	20-XXX-XXX-XXX	28,403	22,044	22,044
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	15,350	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	16,802	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	36,187	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	12,291	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	27,319	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	42,398	0	0
	Total Federal Projects	20-XXX-XXX-XXX	213,339	45,852	41,544
Special Revenue Fund Expenses	Total Special Revenue Funds		237,455	45,852	41,544
All Fund Expenses	Total Expenditures/Appropriations		2,891,666	3,156,077	3,333,297
Expenses Net of Transfers	Total Expenditures Net of Transfers		2,891,666	3,156,077	3,333,297

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	285,149	307,503	272,354	250,000
	Repayment of Debt	1	1	0	0
Restricted for General Operating Budget	Capital Reserve	378,891	378,985	379,080	364,375
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	121,287	121,287	76,292	36,297
	Legal Reserve	369,959	451,911	266,910	0
	Unemployment Fund	7,968	7,968	7,968	7,968
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	200,000	200,009	200,034	200,059
	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	15,391	19,508	19,508	19,508
	Scholarship Fund	77,898	77,937	77,937	77,937
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$26,600	\$27,830	\$33,014	\$30,933	\$28,513
Total Classroom Instruction	\$17,864	\$18,105	\$22,082	\$20,654	\$19,079
Classroom-Salaries and Benefits	\$16,916	\$17,278	\$20,799	\$19,443	\$17,264
Classroom-General Supplies and Textbooks	\$437	\$166	\$420	\$402	\$187
Classroom-Purchased Services	\$511	\$662	\$863	\$809	\$1,628
Total Support Services	\$3,834	\$4,004	\$4,692	\$4,391	\$3,983
Support Services-Salaries and Benefits	\$2,599	\$2,713	\$2,784	\$2,602	\$2,517
Total Administrative Costs	\$1,812	\$1,920	\$1,874	\$1,759	\$1,655
Administration Salaries and Benefits	\$1,203	\$1,221	\$1,300	\$1,215	\$1,184
Total Operations and Maintenance of Plant	\$2,862	\$3,495	\$3,998	\$3,786	\$3,425
Operations and Maintenance-Salaries and Benefits	\$1,272	\$1,421	\$1,492	\$1,394	\$1,378
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$229	\$273	\$368	\$344	\$311
Total Equipment Costs	\$911	\$62	\$0	\$0	\$0
Legal Costs	\$151	\$24	\$36	\$34	\$32
Employee Benefits as a percentage of salaries*	27.59%	27.56%	33.24%	33.24%	31.84%

\*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 2024-25 revised appropriations and the 2025-26 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	Participates in E-Rate Purchasing for Savings	0
	Member of HCESC and ESCNJ for Purchasing	0
Special Education Services	CST Shared Service	0
Staffing - Other	Shared Spanish Teacher	0
	Shared Tech Services with HCSES	0
Transportation Services, including Fuel	Lebanon Twp BOE Transports Choice Students to Lebanon Twp Schools	0
	Tewksbury Twp BOE Transports Choice Students to Tewksbury Twp Schools	0
	Delaware Valley, Tewksbury and HCESC Transport Students for Field Trips	0



Estimated Tax Rates

Municipality	Category	Amount
Califon	(A) General Fund School Levy	2,684,821
	(D) Total School Levy	2,684,821
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	149,135,990
	(H) Estimated Equalized Valuation (as of 10/01/24)	199,646,545
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.8003
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.8003
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3448
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3448

Employee Contract List for District

Name	Category	Measure
Dr. Michele cone	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$169,125
	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	01/17/24
	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)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$35,815
	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 Separation
	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	\$92,925
	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	07/01/24
	End Date of Contract	06/30/25
	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

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	\$22,148
	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 Separation
	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