

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	79.0	63.0	58.0
On Roll Special Ed Full-Time	10.0	12.0	13.0
On Roll Subtotal	89.0	75.0	71.0
Sent to Other Districts Regular		3.0	0.0
Sent to Other Districts Special Ed	3.0	3.0	3.0
Received	12.0	12.0	14.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,194,523	2,194,523	2,251,449
	Total Tuition	10-1300	20,381	23,126	24,570
	Unrestricted Miscellaneous Revenues	10-1XXX	4,713	3,800	3,800
	Interest Earned on Capital Reserve Funds	10-1XXX	0	100	100
	Total Revenues from Local Sources		2,219,617	2,221,549	2,279,919
General Fund Revenues from State Sources	School Choice Aid	10-3116	45,876	52,820	30,107
	Categorical Transportation Aid	10-3121	3,762	13,884	13,884
	Extraordinary Aid	10-3131	7,977	15,000	7,000
	Categorical Special Education Aid	10-3132	93,822	93,822	93,822
	Equalization Aid	10-3176	149,438	149,438	128,351
	Categorical Security Aid	10-3177	2,028	2,028	2,028
	Adjustment Aid	10-3178	22,938	0	0
	PARCC Readiness Aid	10-3181	990	0	0
	Per Pupil Growth Aid	10-3182	990	0	0
	Professional Learning Community Aid	10-3183	910	0	0
	Other State Aids	10-3XXX	839	0	0
	Total Revenues from State Sources		329,570	326,992	275,192
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	110,420	121,673
	Transfers from Other Funds	10-5200	29,211	0	0
	Adjustment for Prior Year Encumbrances		0	4,170	0
	Actual Revenues (Over)/Under Expenditures		-56,820	0	0
General Fund Revenues	Total Operating Budget		2,521,578	2,663,131	2,676,784
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	0	1,786	1,518
	I.D.E.A. Part B (Handicapped)	20-4420-4429	29,563	31,258	26,569
	Other	20-4XXX	20,370	18,833	16,008
	Total Revenues from Federal Sources		49,933	51,877	44,095
Special Revenue Fund Revenues	Total Grants and Entitlements		49,933	51,877	44,095

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	129,466	128,726	127,951
	Total Revenues from Local Sources		129,466	128,726	127,951
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	44,619	44,388	44,096
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	71	0
	Total Local Repayment of Debt		174,085	173,185	172,047
Debt Service Fund Revenues	Total Repayment of Debt		174,085	173,185	172,047
All Fund Revenues	Total Revenues/Sources		2,745,596	2,888,193	2,892,926
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		2,745,596	2,888,193	2,892,926

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	804,726	836,580	778,411
	Special Education-Instruction	11-2XX-100-XXX	267,016	313,675	307,276
	Basic Skills/Remedial-Instruction	11-230-100-XXX	19,453	19,670	20,623
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	14,545	16,600	19,700
	School-Sponsored Athletics-Instruction	11-402-100-XXX	9,604	13,950	11,550
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	54,447	91,290	84,301
	Undistributed Expenditures-Health Services	11-000-213-XXX	70,691	70,092	72,360
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	70,386	59,741	58,991
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	175,539	173,125	184,642
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	49,977	59,770	72,989
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	88,949	105,938	106,694
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,988	14,848	4,482
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	53,436	39,100	49,100
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	42,233	39,023	36,422
	Undistributed Expenditures-Central Services	11-000-251-XXX	58,568	56,738	48,283
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	206,626	211,669	233,418
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	41,635	48,682	57,440
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	487,659	492,540	530,002
	Total Undistributed Expenditures			1,406,134	1,462,556
General Fund Current Expenses	Total General Current Expense		2,521,478	2,663,031	2,676,684
Capital Outlay	Equipment	12-XXX-XXX-730	100	0	0
	Interest Deposit to Capital Reserve	10-604	0	100	100
	Total Capital Outlay		100	100	100
General Fund Expenses and Transfers	General Fund Grand Total		2,521,578	2,663,131	2,676,784
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	0	1,786	1,518
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	29,563	31,258	26,569
	Other	20-XXX-XXX-XXX	20,370	18,833	16,008
	Total Federal Projects	20-XXX-XXX-XXX	49,933	51,877	44,095
Special Revenue Fund Expenses	Total Special Revenue Funds		49,933	51,877	44,095

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	174,085	173,185	172,047
	Total Debt Service Funds		174,085	173,185	172,047
All Fund Expenses	Total Expenditures/Appropriations		2,745,596	2,888,193	2,892,926
Expenses Net of Transfers	Total Expenditures Net of Transfers		2,745,596	2,888,193	2,892,926

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	25,103	25,103	25,203	25,303
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	2,947	2,947	2,947
	Legal Reserve	131,153	188,087	104,095	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	283,814	285,244	267,578	250,000
	Repayment of Debt	71	71	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$25,880	\$28,245	\$31,881	\$33,641	\$35,703
Total Classroom Instruction	\$16,795	\$18,268	\$20,827	\$21,996	\$23,047
Classroom-Salaries and Benefits	\$16,249	\$17,728	\$19,853	\$20,893	\$21,824
Classroom-General Supplies and Textbooks	\$300	\$250	\$615	\$732	\$460
Classroom-Purchased Services	\$246	\$290	\$358	\$371	\$763
Total Support Services	\$4,737	\$5,385	\$6,140	\$6,458	\$7,044
Support Services-Salaries and Benefits	\$2,632	\$2,959	\$3,220	\$3,434	\$4,502
Total Administrative Costs	\$1,716	\$1,891	\$1,799	\$1,906	\$1,885
Administration Salaries and Benefits	\$958	\$1,101	\$1,164	\$1,213	\$1,452
Total Operations and Maintenance of Plant	\$2,326	\$2,409	\$2,689	\$2,826	\$3,288
Operations and Maintenance-Salaries and Benefits	\$990	\$940	\$1,139	\$1,215	\$1,254
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$287	\$282	\$383	\$408	\$440
Total Equipment Costs	\$0	\$1	\$0	\$0	\$0
Legal Costs	\$0	\$31	\$38	\$53	\$42
Employee Benefits as a percentage of salaries*	31.42%	32.54%	33.07%	31.40%	33.69%

*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 2018-19 revised appropriations and the 2019-20 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)
Special Education Services	CST shared services with Lebanon Twp, speech services with HCESC	0
Staffing - Other	Shared art teacher with Lebanon Boro	0
	Use of HCESC paraprofessional service	0
Transportation Services, including Fuel	Lebanon transports Choice students , special ed and general ed students to Lebanon Twp Schools	0
	Tewksbury transports Choice Students to Tewksbury Schools	0
	Del Val, Tewksbury, HCESC transport students field trips and athletic events	0

Estimated Tax Rates

Municipality	Category	Amount
Califon	(A) General Fund School Levy	2,251,449
	(D) Total School Levy	2,379,400
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	145,113,768
	(H) Estimated Equalized Valuation (as of 10/01/18)	148,105,497
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.5515
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.6397
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.5202
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.6066

Employee Contract List for District

Name	Category	Measure
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
	Total Allowances Amount	\$800
	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	No pay out
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No pay out
	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
Daniel Patton	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
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	10/05/18
	End Date of Contract	06/30/19
	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

Employee Contract List for District

Name	Category	Measure
Johanna Ruberto	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	Interim-not eligible
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	Interim-not eligible
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	Interim-not eligible
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	Interim-not eligible
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	Interim-not eligible
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	Interim-not eligible
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
Additional Comment 3	None Reported	
Karin Laraway	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$60,830
	Full-Time Equivalent (FTE)	0.4
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Karin Laraway	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	03/01/19
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	100
	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	\$800
	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	Interim-not eligible
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	Interim-not eligible
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	Interim-not eligible
	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
Karin Laraway	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