

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	207.0	268.0	338.0
On Roll Regular Shared-Time	303.0	259.0	259.0
On Roll Special Ed Full-Time	6.0	5.0	3.0
On Roll Special Ed Shared-Time	169.0	146.0	146.0
On Roll Subtotal	685.0	678.0	746.0
In Post-Secondary Full Time	197.0	175.0	175.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	County Tax Levy	10-1210	1,678,832	1,678,832	1,712,367
	Tuition from Local Education Authorities	10-1310	4,144,051	4,987,800	5,104,500
	Other Tuition	10-1320-1340	322,850	510,000	500,000
	Unrestricted Miscellaneous Revenues	10-1XXX	40,030	50,000	49,181
	Interest Earned on Capital Reserve Funds	10-1XXX	22,252	25,000	25,000
	Total Revenues from Local Sources		6,208,015	7,251,632	7,391,048
General Fund Revenues from State Sources	Categorical Special Education Aid	10-3132	158,471	158,471	158,471
	Vocational Expansion Stabilization Aid	10-3140	60,217	139,965	222,380
	Equalization Aid	10-3176	241,040	241,040	241,040
	Categorical Security Aid	10-3177	31,411	31,411	31,411
	Adjustment Aid	10-3178	442,144	362,396	279,981
	Total Revenues from State Sources		933,283	933,283	933,283
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	240,000	301,037	195,819
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	325,000
	Withdrawal from Maintenance Reserve	10-310	225,000	0	0
	Transfers from Other Funds	10-5200	0	200,000	0
	Adjustment for Prior Year Encumbrances		0	59,922	0
	Actual Revenues (Over)/Under Expenditures		-51,588	0	0
General Fund Revenues	Total Operating Budget		7,554,710	8,745,874	8,845,150
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	139,262	161,000	100,000
	Total Revenues from Local Sources	20-1XXX	139,262	161,000	100,000
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	0	90,000	150,000
	State Grants Through Intermediate Sources	20-3700	277,560	0	0
	Total Revenues from State Sources		277,560	90,000	150,000
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	7,163	7,000	10,000
	Title II	20-4451-4455	4,840	7,000	10,000
	Title IV	20-4471-4474	10,000	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	0	20,000	20,000
	Vocational Education	20-4430	53,865	55,000	0

**Advertised Revenues**

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Other	20-4XXX	0	0	200,000
	Total Revenues from Federal Sources		75,868	99,000	250,000
Special Revenue Fund Revenues	Total Grants and Entitlements		492,690	350,000	500,000
All Fund Revenues	Total Revenues/Sources		8,047,400	9,095,874	9,345,150
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		8,047,400	9,095,874	9,345,150

**Advertised Appropriations**

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,400,374	1,954,440	1,721,460	
	Vocational Programs	11-3XX-100-XXX	1,937,051	2,297,914	2,419,853	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	29,013	40,000	46,500	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	175,991	177,170	158,518	
	Undistributed Expenditures-Health Services	11-000-213-XXX	83,731	87,500	99,470	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	0	0	20,000	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	0	0	30,000	
	Undistributed Expenditures-Guidance	11-000-218-XXX	155,340	198,691	176,875	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	0	0	10,000	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	222,789	181,348	91,325	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	20,084	7,500	3,000	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,800	5,000	3,000	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	311,660	368,907	384,345	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	310,663	371,248	465,004	
	Undistributed Expenditures-Central Services	11-000-251-XXX	186,018	169,424	248,952	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	80,141	69,500	62,500	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,067,513	1,219,834	1,072,051	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	15,699	17,200	42,300	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	786,820	952,936	866,630	
	Total Undistributed Expenditures			3,418,249	3,826,258	3,733,970
	General Fund Current Expenses for Increased Reserves	Increase In Maintenance Reserve	10-606	125,000	0	0
General Fund Current Expenses	Total General Current Expense		6,909,687	8,118,612	7,921,783	
Capital Outlay	Equipment	12-XXX-XXX-730	0	40,000	0	
	Facilities Acquisition and Construction Services	12-000-400-XXX	196,302	37,934	362,934	
	Interest Deposit to Capital Reserve	10-604	22,252	25,000	25,000	
	Total Capital Outlay			218,554	102,934	387,934

**Advertised Appropriations**

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special School Expenses for Vocational Evening	Vocational Evening-Local-Instruction	13-629-100-XXX	174,443	225,920	209,280
	Vocational Evening-Local-Support Services	13-629-200-XXX	252,026	298,408	326,153
	Total Vocational Evening-Local	13-629-X00-XXX	426,469	524,328	535,433
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	426,469	524,328	535,433
General Fund Expenses and Transfers	General Fund Grand Total		7,554,710	8,745,874	8,845,150
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	139,262	161,000	100,000
Special Revenue Fund Expenses for Other State Projects	Vocational Education	20-XXX-XXX-XXX	277,560	0	0
	Other	20-XXX-XXX-XXX	0	90,000	150,000
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	277,560	90,000	150,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	7,163	7,000	10,000
	Title II	20-XXX-XXX-XXX	4,840	7,000	10,000
	Title IV	20-XXX-XXX-XXX	10,000	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	0	20,000	20,000
	Vocational Education	20-XXX-XXX-XXX	53,865	55,000	0
	Other	20-XXX-XXX-XXX	0	0	200,000
	Total Federal Projects	20-XXX-XXX-XXX	75,868	99,000	250,000
Special Revenue Fund Expenses	Total Special Revenue Funds		492,690	350,000	500,000
All Fund Expenses	Total Expenditures/Appropriations		8,047,400	9,095,874	9,345,150
Expenses Net of Transfers	Total Expenditures Net of Transfers		8,047,400	9,095,874	9,345,150

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	2,720,631	2,742,883	2,767,883	2,467,883
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	440,100	340,100	340,100	340,100
	Legal Reserve	402,386	496,856	195,819	0
	Tuition Reserve	0	0		
	Current Expense Emergency Reserve	0	0		
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0		
	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0		
Restricted for Repayment of Debt	Repayment of Debt	0	0		
Unrestricted	General Operating Budget	577,909	444,447	444,447	444,447
	Repayment of Debt	0	0		

**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,401	\$15,367	\$10,994	\$12,454	\$10,967
Total Classroom Instruction	\$7,815	\$8,499	\$6,560	\$7,404	\$6,433
Classroom-Salaries and Benefits	\$3,964	\$3,770	\$2,824	\$3,183	\$2,940
Classroom-General Supplies and Textbooks	\$466	\$429	\$395	\$445	\$312
Classroom-Purchased Services	\$3,385	\$4,301	\$3,341	\$3,776	\$3,181
Total Support Services	\$2,040	\$2,048	\$1,195	\$1,348	\$1,061
Support Services-Salaries and Benefits	\$1,537	\$1,705	\$963	\$1,085	\$737
Total Administrative Costs	\$2,735	\$2,474	\$1,674	\$1,895	\$2,041
Administration Salaries and Benefits	\$1,685	\$1,491	\$978	\$1,102	\$1,460
Total Operations and Maintenance of Plant	\$3,926	\$2,469	\$1,649	\$1,903	\$1,516
Operations and Maintenance-Salaries and Benefits	\$187	\$171	\$99	\$112	\$167
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$82	\$68	\$56	\$63	\$67
Total Equipment Costs	\$69	\$0	\$55	\$61	\$0
Legal Costs	\$20	\$58	\$17	\$19	\$32
Employee Benefits as a percentage of salaries*	38.07%	34.39%	37.67%	37.59%	31.00%

\*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.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2020-21 revised appropriations and the 2021-22 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)
Business Services	School Business Administrator	50,000
	Payroll Administrator	30,000
	Supervisor (Califon Campus)	50,000
Food Services	Host districts provide lunch to FT Students	0
Insurance Coverages and Benefits	SAIF Insurance	0
Nursing Services	Nursing Services (Central Campus & Califon Campus)	50,000
Purchasing	CoOp Purchasing Programs (Hunterdon ESC, ESCNJ, State of NJ)	0
Special Education Services	Host districts provide CST Evaluations	0
Staffing - Other	Host District provide Academics to FT Students	0
Technology Services	Technology Contract w/ DeIVAI	0
Transportation Services, including Fuel	Coordinate transportation w/ Hunterdon ESC and DeIVAI	0

Employee Contract List for District

Name	Category	Measure
Business Administrator	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.4
	Shared with Another District?	Y
	Shared County	19
	Shared District	2305
	Job Title Other District	SBA/Board Secretary
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/21
	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	\$0
	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	NONE
	Contractual Post-Employment Benefit Description of Payout of Vacation days	NONE
	Contractual Post-Employment Benefit Description of Payout of Personal days	NONE
	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
Business Administrator	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	\$66300 CONTRACT
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Todd Bonsall	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$173,400
	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	07/01/19
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	21
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	5
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	11
	Description of Other Contracted Non-Working Days	Holidays

Employee Contract List for District

Name	Category	Measure
Todd Bonsall	Total Allowances Amount	\$5,780
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,998
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$30,011
	Contractual Post-Employment Benefit Description of Payout of Sick days	YE 2: 24 days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	YR 2: 21 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	NONE
	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