

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	77.0	74.0	78.0
On Roll Special Ed Full-Time	9.0	8.0	8.0
On Roll Subtotal	86.0	82.0	86.0
Sent to Other Districts Special Ed	1.0	3.0	3.0
Received	16.0	15.0	14.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,459,870	2,543,167	2,594,030
	Total Tuition	10-1300	92,870	74,400	83,800
	Unrestricted Miscellaneous Revenues	10-1XXX	3,029	1,175	43,653
	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			2,555,769	2,618,867
General Fund Revenues from State Sources	School Choice Aid	10-3116	0	14,416	15,188
	Categorical Transportation Aid	10-3121	13,884	13,884	13,884
	Extraordinary Aid	10-3131	22,120	0	0
	Categorical Special Education Aid	10-3132	93,822	83,292	83,292
	Equalization Aid	10-3176	7,320	0	0
	Categorical Security Aid	10-3177	2,028	2,028	4,419
	Other State Aids	10-3XXX	13,029	0	0
Total Revenues from State Sources			152,203	113,620	116,783
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	184,958	220,150
	Withdrawal from Maintenance Reserve	10-310	0	45,000	45,000
	Adjustment for Prior Year Encumbrances		0	4,087	0
	Actual Revenues (Over)/Under Expenditures		-116,357	0	0
General Fund Revenues	Total Operating Budget		2,591,615	2,966,532	3,103,541
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	19,454	0	0
	Scholarship Fund Revenue	20-1770	39	0	0
	Other Revenue from Local Sources	20-1XXX	3,142	0	0
	Total Revenues from Local Sources	20-1XXX	22,635	0	0
Special Revenue Fund Revenues from State Sources	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	1,714	0	0
	Total Revenues from State Sources		1,714	0	0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	620	1,285	600
	ARP-IDEA Preschool	20-4409	1,931	0	0
	ARP-IDEA Basic	20-4419	29,796	0	0
	IDEA Part B (Handicapped)	20-4420-4429	0	23,361	23,208
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	10,750	0	0
	ARP-ESSER	20-4540	48,631	0	0
	CRRSA Act-ESSER II	20-4534	1,254	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	3,400	0	0
	Other	20-4XXX	27,095	22,044	22,044
	CRRSA Act-Mental Health Grant	20-4536	28,197	0	0
	Total Revenues from Federal Sources			151,674	46,690
Special Revenue Fund Revenues	Total Grants and Entitlements		177,360	46,690	45,852
All Fund Revenues	Total Revenues/Sources		2,768,975	3,013,222	3,149,393
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		2,768,975	3,013,222	3,149,393

**Advertised Appropriations**

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	924,608	895,719	937,341
	Special Education-Instruction	11-2XX-100-XXX	190,912	330,328	360,615
	Basic Skills/Remedial-Instruction	11-230-100-XXX	22,584	23,418	24,296
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	11,352	16,930	17,030
	School-Sponsored Athletics-Instruction	11-402-100-XXX	8,638	13,600	14,600
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	132,598	166,867	199,105
	Undistributed Expenditures-Health Services	11-000-213-XXX	79,355	82,930	85,200
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	39,989	50,250	48,399
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	944	0	0
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	133,580	154,883	159,867
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	44,163	45,581	47,177
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	36,943	62,000	59,900
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	299	2,165	3,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	71,015	65,457	66,392
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	36,323	37,413	38,720
	Undistributed Expenditures-Central Services	11-000-251-XXX	51,090	55,584	56,049
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	250,319	347,986	343,837
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	53,178	64,344	65,118
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	424,098	550,952	576,770
	Total Undistributed Expenditures			1,353,894	1,686,412
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		2,511,988	2,966,437	3,103,446
Capital Outlay	Equipment	12-XXX-XXX-730	79,627	0	0
	Interest Deposit to Capital Reserve	10-604	0	95	95
	Total Capital Outlay		79,627	95	95
General Fund Expenses and Transfers	General Fund Grand Total		2,591,615	2,966,532	3,103,541
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,142	0	0
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	1,714	0	0

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,714	0	0
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	620	1,285	600
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	0	23,361	23,208
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	29,796	0	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	1,931	0	0
	Other	20-XXX-XXX-XXX	27,095	22,044	22,044
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	1,254	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	3,400	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	28,197	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	48,631	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	10,750	0	0
	Total Federal Projects	20-XXX-XXX-XXX	151,674	46,690	45,852
	Special Revenue Fund Expenses	Total Special Revenue Funds		177,360	46,690
All Fund Expenses	Total Expenditures/Appropriations		2,768,975	3,013,222	3,149,393
Expenses Net of Transfers	Total Expenditures Net of Transfers		2,768,975	3,013,222	3,149,393

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	250,870	285,149	285,149	250,000
	Repayment of Debt	1	1	0	0
Restricted for General Operating Budget	Capital Reserve	205,586	378,891	378,986	379,081
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	121,287	121,287	76,292	31,297
	Legal Reserve	432,197	369,959	185,001	0
	Unemployment Fund	7,968	7,968	7,968	7,968
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	200,000	200,000	200,025	200,050
	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	16,767	15,391	15,391	15,391
	Scholarship Fund	77,859	77,898	77,898	77,898
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$25,970	\$26,600	\$32,905	\$33,356	\$33,014
Total Classroom Instruction	\$17,838	\$17,864	\$21,692	\$21,956	\$22,082
Classroom-Salaries and Benefits	\$17,121	\$16,916	\$20,349	\$20,597	\$20,799
Classroom-General Supplies and Textbooks	\$451	\$437	\$690	\$699	\$420
Classroom-Purchased Services	\$266	\$511	\$652	\$660	\$863
Total Support Services	\$3,533	\$3,834	\$4,793	\$4,851	\$4,692
Support Services-Salaries and Benefits	\$2,701	\$2,599	\$2,815	\$2,849	\$2,784
Total Administrative Costs	\$1,669	\$1,812	\$1,906	\$1,932	\$1,874
Administration Salaries and Benefits	\$1,223	\$1,203	\$1,311	\$1,327	\$1,300
Total Operations and Maintenance of Plant	\$2,724	\$2,862	\$4,146	\$4,244	\$3,998
Operations and Maintenance-Salaries and Benefits	\$1,257	\$1,272	\$1,558	\$1,577	\$1,492
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$206	\$229	\$368	\$372	\$368
Total Equipment Costs	\$606	\$911	\$0	\$0	\$0
Legal Costs	\$25	\$151	\$37	\$38	\$36
Employee Benefits as a percentage of salaries*	30.95%	27.59%	33.36%	33.36%	33.24%

\*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 2023-24 revised appropriations and the 2024-25 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.

### Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
190	Parent	83,800	Parent Paid Tuition PK8



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 HCESC and ESCNJ for Puchasing	0
	Participates in E-Rate Purchasing for Savings	0
Special Education Services	CST SHared Service	0
Staffing - Other	Shared Spanish Teacher	0
	HCESC Tech Service	0
	Tewksbury Twp BOE - Shared Certified Teacher	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	2,594,030
	(D) Total School Levy	2,594,030
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	148,982,708
	(H) Estimated Equalized Valuation (as of 10/01/23)	180,957,962
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.7412
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.7412
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.4335
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.4335

Employee Contract List for District

Name	Category	Measure
Dr. Michele Cone	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$165,000
	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	Allowed Holidays
	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	\$35,308
	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	\$90,000
	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	07/01/23
	End Date of Contract	06/30/24
	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	Allowed Holidays

Employee Contract List for District

Name	Category	Measure
Matthew Herzer	Total Allowances Amount	\$2,595
	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	\$20,192
	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	