

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	80.0	79.0	69.0
On Roll Special Ed Full-Time	14.0	10.0	11.0
On Roll Subtotal	94.0	89.0	80.0
Sent to Other Districts Special Ed	4.0	3.0	0.0
Received	11.0	12.0	11.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,151,493	2,194,523	2,194,523
Total Tuition	10-1300	20,442	23,126	23,126
Unrestricted Miscellaneous Revenues	10-1XXX	345	500	3,800
Interest Earned On Capital Reserve Funds	10-1XXX	0	100	100
Subtotal - Revenues From Local Sources		2,172,280	2,218,249	2,221,549
Revenues from State Sources:				
School Choice Aid	10-3116	45,876	45,876	52,820
Categorical Transportation Aid	10-3121	3,762	3,762	21,491
Extraordinary Aid	10-3131	17,144	16,500	15,000
Categorical Special Education Aid	10-3132	93,822	93,822	93,822
Equalization Aid	10-3176	149,438	149,438	149,438
Categorical Security Aid	10-3177	2,028	2,028	2,028
Adjustment Aid	10-3178	22,938	22,938	1,155
Parcc Readiness Aid	10-3181	990	990	0
Per Pupil Growth Aid	10-3182	990	990	0
Professional Learning Community Aid	10-3183	910	910	0
Other State Aids	10-3XXX	522	0	0
Subtotal - Revenues From State Sources		338,420	337,254	335,754
Budgeted Fund Balance - Operating Budget	10-303	0	63,309	101,658
Adjustment For Prior Year Encumbrances		0	8,661	0
Actual Revenues (Over)/Under Expenditures		-2,000	0	0
Total Operating Budget		2,508,700	2,627,473	2,658,961
Grants and Entitlements:				
Revenues from Federal Sources:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Title I	20-4411-4416	1,289	0	0
Title II	20-4451-4455	0	1,943	1,652
I.D.E.A. Part B (Handicapped)	20-4420-4429	16,334	31,397	26,688
Other	20-4XXX	16,307	16,307	16,000
Total Revenues From Federal Sources		33,930	49,647	44,340
Total Grants And Entitlements		33,930	49,647	44,340
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	129,987	129,466	128,726
Total Revenues From Local Sources		129,987	129,466	128,726
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	44,798	44,619	44,388
Budgeted Fund Balance	40-303	0	0	71
Total Local Repayment Of Debt		174,785	174,085	173,185
Total Repayment Of Debt		174,785	174,085	173,185
Total Revenues/Sources		2,717,415	2,851,205	2,876,486
Total Revenues/Sources Net of Transfers		2,717,415	2,851,205	2,876,486

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	780,126	797,563	829,747
Special Education - Instruction	11-2XX-100-XXX	285,471	307,646	313,676
Basic Skills/Remedial - Instruction	11-230-100-XXX	18,938	19,289	19,670
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	14,860	14,400	16,600
School-Sponsored Athletics - Instruction	11-402-100-XXX	11,222	13,950	13,950
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	95,200	86,000	59,700
Undist. Expenditures - Health Services	11-000-213-XXX	64,919	71,540	70,092
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	55,509	60,500	59,741
Undist. Expenditures - Child Study Teams	11-000-219-XXX	166,657	166,995	173,125
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	46,575	50,296	59,770
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	93,068	113,208	112,770
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	4,719	15,000	14,848
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	46,565	52,500	39,100
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	39,436	38,437	37,844
Undist. Expend. - Central Services	11-000-251-XXX	60,479	62,270	56,738
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	212,025	202,757	214,858
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	48,076	50,522	48,682
Personal Services - Employee Benefits	11-XXX-XXX-2XX	464,855	504,400	517,950
Total Undistributed Expenditures		1,398,083	1,474,425	1,465,218
Total General Current Expense		2,508,700	2,627,273	2,658,861
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	100	0
Interest Deposit To Capital Reserve	10-604	0	100	100
Total Capital Outlay		0	200	100
General Fund Grand Total		2,508,700	2,627,473	2,658,961

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	1,289	0	0
Title II	20-XXX-XXX-XXX	0	1,943	1,652
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	16,334	31,397	26,688
Other	20-XXX-XXX-XXX	16,307	16,307	16,000
Total Federal Projects	20-XXX-XXX-XXX	33,930	49,647	44,340
Total Special Revenue Funds		33,930	49,647	44,340
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	174,785	174,085	173,185
Total Debt Service Funds		174,785	174,085	173,185
Total Expenditures/Appropriations		2,717,415	2,851,205	2,876,486
Total Expenditures Net of Transfers		2,717,415	2,851,205	2,876,486

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	266,148	283,814	267,666	250,000
Unrestricted	Repayment of Debt	71	71	71	0
Restricted for General Operating Budget	Capital Reserve	25,103	25,103	25,203	25,303
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	138,814	131,153	83,992	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$22,042	\$25,880	\$26,212	\$27,986	\$31,881
Total Classroom Instruction	\$13,899	\$16,795	\$17,079	\$18,079	\$20,827
Classroom-Salaries and Benefits	\$13,227	\$16,249	\$16,428	\$17,378	\$19,853
Classroom-General Supplies and Textbooks	\$414	\$300	\$353	\$390	\$615
Classroom-Purchased Services	\$258	\$246	\$298	\$311	\$358
Total Support Services	\$4,554	\$4,737	\$5,020	\$5,375	\$6,140
Support Services-Salaries and Benefits	\$2,850	\$2,632	\$2,573	\$2,717	\$3,220
Total Administrative Costs	\$1,392	\$1,716	\$1,539	\$1,837	\$1,799
Administration Salaries and Benefits	\$1,097	\$958	\$836	\$1,094	\$1,164
Total Operations and Maintenance of Plant	\$1,950	\$2,326	\$2,159	\$2,281	\$2,689
Operations and Maintenance-Salaries and Benefits	\$700	\$990	\$879	\$929	\$1,139
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$225	\$287	\$302	\$319	\$383
Total Equipment Costs	\$120	\$0	\$0	\$1	\$0
Legal Costs	\$5	\$0	\$32	\$34	\$38
Employee Benefits as a percentage of salaries*	26.31%	31.42%	32.71%	32.83%	33.07%

\*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 2017-18 revised appropriations and the 2018-19 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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Shared service with Lebanon Twp	0
Staffing - Other	Shared art teacher with Lebanon Boro	0
Superintendent and Assistant Sup.	Shared service with Lebanon Twp	0
Transportation Services, including Fuel	Jointures with Lebanon Twp, field trip buses with Tewksbury	0



ID=Califon

Category	Amount
(A) General Fund School Levy	2,194,523
(D) Total School Levy	2,323,320
(B) Estimated Net Taxable Valuation (as of 10/01/17)	145,329,308
(H) Estimated Equalized Valuation (as of 10/01/17)	144,606,277
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.5100
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.5987
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.5176
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.6067

Name=Daniel Patton

Category	Measure
Job Title	Principal
Job Title II	None Reported
Base Annual Salary Amount	\$116,030
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	07/01/17
End Date of Contract	06/30/18
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	\$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	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
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Daniel Patton

Category	Measure
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

Name=Shared Services Agreement

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.4
Shared with Another District?	Y
Shared County	19
Shared District	2600
Job Title Other District	Superintendent
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	104
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
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Shared Services Agreement

Category	Measure
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	Shared service agreement
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Thomas Johnston

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$62,450
Full-Time Equivalent (FTE)	0.8
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	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	12
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	10
Description of Other Contracted Non-Working Days	Holidays
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
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Thomas Johnston

Category	Measure
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