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06/14/2010

HUNTERDON - CALIFON BORO

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2008 Actual	October 15, 2009 Actual	October 15, 2010 Estimated
Pupils on Roll Regular Full-Time	137	145	148
Pupils on Roll - Special Full-Time	13	13	16
Private School Placements	1	1	1
Pupils Sent to Other Dists-Spec Ed Prog Pupils Received	2 2	3 2	2 3

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HUNTERDON - CALIFON BORO

Advertised Revenues

Budget Category	Account	2008-09 Actual	2009-10 Revised	2010-11 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303			39,849
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,861,084	1,878,376	1,928,764
Tuition	10-1300	7,200	14,400	23,400
Unrestricted Miscellaneous Revenues	10-1XXX	5,582	7,174	2,000
SUBTOTAL		1,873,866	1,899,950	1,954,164
Revenues from State Sources:				
Extraordinary Aid	10-3131	24,174		
Other State Aids	10-3XXX	696		
Categorical Special Education Aid	10-3132	76,957	83,876	6,615
Equalization Aid	10-3176	202,173	189,747	179,935
Categorical Security Aid	10-3177	10,102	11,298	
Categorical Transportation Aid	10-3121	2,668	10,382	
SUBTOTAL		316,770	295,303	186,550
Adjustment for Prior Year Encumbrances			33,829	
Actual Revenues (Over)/Under Expenditures		41,113		
TOTAL OPERATING BUDGET		2,231,749	2,229,082	2,180,563
GRANTS AND ENTITLEMENTS				
Revenues from Local Sources				
	20-1XXX	499		
Revenues from Federal Sources:				
I.D.E.A. Part B (Handicapped)	20-4420-4429	35,766	30,902	26,267
Other	20-4XXX	28,199	24,519	20,701
TOTAL REVENUES FROM FEDERAL SOURCES		63,965	55,421	46,968
TOTAL GRANTS AND ENTITLEMENTS		64,464	55,421	46,968
REPAYMENT OF DEBT				
Revenues from Local Sources:				
Local Tax Levy	40-1210	120,266	120,894	129,243
TOTAL REVENUES FROM LOCAL SOURCES		120,266	120,894	129,243
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	51,920	52,191	44,542
TOTAL LOCAL REPAYMENT OF DEBT		172,186	173,085	173,785
TOTAL REPAYMENT OF DEBT		172,186	173,085	173,785
TOTAL REVENUES/SOURCES		2,468,399	2,457,588	2,401,316

HUNTERDON - CALIFON BORO

Advertised Appropriations

Budget Category	Account	2008-09 Expenditures	2009-10 Rev. Approp.	2010-11 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	819,267	856,521	803,139
Special Education	11-2XX-100-XXX	234,802	241,195	265,881
Basic Skills/Remedial	11-230-100-XXX	25,681	26,146	13,367
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	14,376	15,887	15,153
School Sponsored Athletics	11-402-100-XXX	11,793	12,287	8,600
Support Services:				
Tuition	11-000-100-XXX	67,707	49,275	69,396
Health Services	11-000-213-XXX	27,983	28,254	29,492
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	66,416	68,259	57,114
Guidance	11-000-218-XXX	130		
Child Study Teams	11-000-219-XXX	65,258	69,081	115,877
Improvement of Instructional Services	11-000-221-XXX		800	
Educational Media Services - School Library	11-000-222-XXX	60,418	58,081	46,635
Instructional Staff Training Services	11-000-223-XXX	2,021	3,500	748
General Administration	11-000-230-XXX	159,181	166,311	66,805
School Administration	11-000-240-XXX	5,604	4,713	50,018
Central Svcs & Admin Info Technology	11-000-25X-XXX	70,316	65,755	57,164
Operation and Maintenance of Plant Services	11-000-26X-XXX	181,248	191,416	200,612
Student Transportation Services	11-000-270-XXX	62,993	60,273	56,099
Personal Services - Employee Benefits	11-XXX-XXX-2XX	300,574	311,328	324,463
Total Support Services Expenditures		1,069,849	1,077,046	1,074,423
TOTAL GENERAL CURRENT EXPENSE		2,175,768	2,229,082	2,180,563

CAPITAL EXPENDITURES				
Facilities Acquisition and Construction Services	12-000-4XX-XXX	55,981		
TOTAL CAPITAL EXPENDITURES		55,981		
OPERATING BUDGET GRAND TOTAL		2,231,749	2,229,082	2,180,563
SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX	499		
Federal Projects:				
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	35,766	30,902	26,267
Other Special Projects	20-XXX-XXX-XXX	28,199	24,519	20,701
Total Federal Projects		63,965	55,421	46,968
TOTAL GRANTS AND ENTITLEMENTS		64,464	55,421	46,968
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	172,186	173,085	173,785
TOTAL REPAYMENT OF DEBT		172,186	173,085	173,785
Total Expenditures		2,468,399	2,457,588	2,401,316
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
Local Contrib-Transfer to Grants & Entitlements	11-1XX-100-930			
Capital Reserve - Transfer to Repayment of Debt	12-000-400-933			
Transfer Property Sale Proceeds to Debt Svc Res	11-000-520-934			
TOTAL EXPENDITURES NET OF TRANSFERS		2,468,399	2,457,588	2,401,316

HUNTERDON - CALIFON BORO
Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2008	Audited Balance 6/30/2009	Estimated Balance 6/30/2010	Estimated Balance 6/30/2011
Unassigned:				
General Operating Budget	216,472	157,872	157,872	118,023
Repayment of Debt	0	0	0	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	103	103	103	103
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	0	0	0	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	0
Restricted for Repayment of Debt	0	0	0	0

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HUNTERDON - CALIFON BORO
Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations:	2010 - 2011				
	2007-08 Actual	2008-09 Actual	2009-10 Original Budget	2009-10 Revised Budget	2010-2011 Proposed Budget
	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	13705	13610	13820	13415	12531
Total Classroom Instruction	8970	8561	9282	8996	8506
Classroom-Salaries and Benefits	8605	8224	8891	8536	8150
Classroom-General Supplies and Textbooks	246	209	320	391	281
Classroom-Purchased Services and Other	119	127	70	69	75
Total Support Services	1455	1674	1482	1443	1524
Support Services-Salaries and Benefits	962	1167	1079	1024	1250
Total Administrative Costs	1738	1967	1654	1586	1133
Administration-Salaries and Benefits	1572	1620	1007	1030	701
Legal Costs	0	0	16	16	15
Total Operations and Maintenance of Plant	1380	1206	1215	1211	1223
Operations & Maintenance of Plant-Salary & Ben.	571	0	562	533	532
Total Food Services Costs	0	0	0	0	0
Total Extracurricular Costs	163	202	188	178	145
Total Equipment Costs	32	0	0	0	0
Employee Benefits as a % of Salaries	22.9	21.8	21.6	21.2	22.5

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2010 Comparative Spending Guide and can be found on the Department of Education's Internet address: http://www.state.nj.us/education/under_finance, when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2009-10 revised appropriations and 2010-11 budgeted appropriations presented in this advertised budget. Total 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.

HUNTERDON - CALIFON BORO

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	10-11 Amount	Description of circumstances
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Total Unusual Revenues: 0 Total Unusual Appropriations: 0

HUNTERDON - CALIFON BORO

Shared Services -- Description of Shared Services

Shared Business Administrator with Frenchtown and Milford BOE's
 Cooperative Purchasing ACT, ACES, HCESC
 Transportation - HCESC, Sussex County Cooperative, Tewksbury BOE
 Insurance - School Alliance Insurance Fund
 Gasoline Purchase - Tewksbury BOE

HUNTERDON - CALIFON BORO

22a. Estimated Tax Rate Information

A. Estimated 10-11 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS
 General Fund School Levy 1,903,570 (A)
 Estimated Net Taxable Valuation (as of 10/01/2009) 165,545,200 (B)
 Estimated 10-11 General Fund School Tax Rate=(A)/(B)X100 1.1499 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS
 Total School Levy 2,028,639 (D)
 Estimated Net Taxable Valuation (as of 10/01/2009) 165,545,200 (E)
 Estimated 10-11 Total School Tax Rate=(D)/(E)X100 1.2254 (F)

B. Estimated 10-11 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS
 General Fund School Levy 1,903,570 (G)
 Estimated Equalized Valuation (as of 10/01/2009) 155,970,338 (H)
 Estimated 10-11 Equalized General Fund School Tax Rate=(G)/(H)X100 1.2205 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS
 Total School Levy 2,028,639 (J)
 Estimated Equalized Valuation (as of 10/01/2009) 155,970,338 (K)
 Estimated 10-11 Equalized Total School Tax Rate=(J)/(K)X100 1.3007 (L)

HUNTERDON - CALIFON BORO

17. Salaries and Benefits of Certain District Employees

Name Dr. Kathleen Prystash
 Job Title Superintendent
 principal & CST Director
 Base Annual Salary 128,551
 FTE 1.0
 Shared with Another District? N
 Member of Collective Bargaining ? N
 Contract Terms:
 Beginning Date of Contract 04/18/2008
 Ending Date of Contract 07/01/2014
 Annual Work Days 240
 Annual Vacation Days 20
 Annual Sick Days 12
 Annual Personal Days 3
 Annual Consulting Days 0
 Other Non-working days 0
 Description-Other Non-working Days

Benefits:
 Allowances 2,250
 Bonuses 0
 Stipends 0
 District Contributions above Teacher amount for:
 Health Insurance 11,350
 Dental Insurance 879
 Life Insurance 0
 Other Insurances 3,510
 Retirement Plans 0

Post-Employment Benefits 15,000
 Description of:
 Buyback of Sick Days
 Buyback of Vac. Days
 Buyback of Personal Days
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits

In-Kind and Other Remuneration 0
 Description of:
 Annual Buyback of Sick Days

Annual Buyback of Vac. Days
Annual Buyback of Personal Days
All Other In-Kind/Remuneration

Additional Comments