

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	474.0	453.0	433.0
On Roll Special Ed Full-Time	60.0	61.0	50.0
On Roll Subtotal	534.0	514.0	483.0
In Private School Placements	7.0	3.0	3.0
Sent to Other Districts Regular	1.0		0.0
Received	8.0	3.0	0.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	12,545,871	12,545,871	12,545,871
	Total Tuition	10-1300	28,850	42,000	42,000
	Transportation Fees from Other Local Education Authorities	10-1420-1440	0	8,000	8,000
	Unrestricted Miscellaneous Revenues	10-1XXX	95,603	4,000	3,450
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	150	150
	Interest Earned on Maintenance Reserve	10-1XXX	0	150	150
	Interest Earned on Capital Reserve Funds	10-1XXX	8,927	250	250
	Total Revenues from Local Sources		12,679,251	12,600,421	12,599,871
General Fund Revenues from State Sources	School Choice Aid	10-3116	347,178	330,361	324,254
	Categorical Transportation Aid	10-3121	173,355	173,355	173,355
	Extraordinary Aid	10-3131	91,766	0	0
	Categorical Special Education Aid	10-3132	356,903	390,528	441,866
	Categorical Security Aid	10-3177	56,555	56,555	56,555
	Other State Aids	10-3XXX	21,119	0	0
	Total Revenues from State Sources		1,046,876	950,799	996,030
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	693,245	350,000
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	700,000	700,000
	Adjustment for Prior Year Encumbrances		0	893,698	0
	Actual Revenues (Over)/Under Expenditures		-120,183	0	0
General Fund Revenues	Total Operating Budget		13,605,944	15,838,163	14,645,901
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	27,870	0	0
	Title II	20-4451-4455	12,822	7,214	0
	Title IV	20-4471-4474	10,000	0	10,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	114,138	120,255	100,000
	Other	20-4XXX	51,762	0	0
	Total Revenues from Federal Sources		216,592	127,469	110,000
Special Revenue Fund Revenues	Total Grants and Entitlements		216,592	127,469	110,000

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	726,055	731,421	732,256
	Total Revenues from Local Sources		726,055	731,421	732,256
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	646	0
	Total Local Repayment of Debt		726,055	732,067	732,256
Debt Service Fund Revenues	Total Repayment of Debt		726,055	732,067	732,256
All Fund Revenues	Total Revenues/Sources		14,548,591	16,697,699	15,488,157
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		14,548,591	16,697,699	15,488,157

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,544,072	4,045,377	3,729,406
	Special Education-Instruction	11-2XX-100-XXX	1,271,301	1,340,708	1,314,349
	Basic Skills/Remedial-Instruction	11-230-100-XXX	316,385	344,139	330,981
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	69,310	119,400	40,163
	School-Sponsored Athletics-Instruction	11-402-100-XXX	89,350	107,400	97,285
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	506,058	332,982	250,220
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	20,287	21,000	120,681
	Undistributed Expenditures-Health Services	11-000-213-XXX	204,110	207,828	201,026
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	244,769	345,804	248,799
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	0	0	8,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	177,104	182,059	192,608
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	274,873	303,322	333,043
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	178,303	212,124	240,418
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	446,240	455,730	556,744
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	10,333	16,037	57,600
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	386,220	370,319	299,862
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	358,783	348,956	300,167
	Undistributed Expenditures-Central Services	11-000-251-XXX	248,961	223,256	212,663
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,185,942	1,279,498	1,234,039
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	640,519	690,204	680,452
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,809,066	3,400,556	3,443,999
	Total Undistributed Expenditures		7,691,568	8,389,675	8,380,321
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	150
Interest Earned on Current Expense Emergency Res		10-607	0	150	150
General Fund Current Expenses	Total General Current Expense		12,981,986	14,346,999	13,892,805

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	141,952	209,701	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	482,006	1,281,213	52,846
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	0	700,000
	Interest Deposit to Capital Reserve	10-604	0	250	250
	Total Capital Outlay		623,958	1,491,164	753,096
General Fund Expenses and Transfers	General Fund Grand Total		13,605,944	15,838,163	14,645,901
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	27,870	0	0
	Title II	20-XXX-XXX-XXX	12,822	7,214	0
	Title IV	20-XXX-XXX-XXX	10,000	0	10,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	114,138	120,255	100,000
	Other	20-XXX-XXX-XXX	51,762	0	0
	Total Federal Projects	20-XXX-XXX-XXX	216,592	127,469	110,000
Special Revenue Fund Expenses	Total Special Revenue Funds		216,592	127,469	110,000
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	726,055	732,067	732,256
	Total Debt Service Funds		726,055	732,067	732,256
All Fund Expenses	Total Expenditures/Appropriations		14,548,591	16,697,699	15,488,157
Expenses Net of Transfers	Total Expenditures Net of Transfers		14,548,591	16,697,699	15,488,157

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	2,000,051	1,846,243	1,346,493	646,743
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	425,252	350,402	350,552	350,702
	Legal Reserve	1,188,549	1,043,245	350,000	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	160,100	160,250	160,400	160,550
	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	415,586	359,335	159,335	159,335
	Repayment of Debt	646	646	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,489	\$21,851	\$24,504	\$25,510	\$26,791
Total Classroom Instruction	\$12,357	\$12,647	\$14,846	\$14,887	\$15,704
Classroom-Salaries and Benefits	\$11,792	\$12,186	\$13,880	\$13,887	\$15,134
Classroom-General Supplies and Textbooks	\$540	\$424	\$899	\$919	\$365
Classroom-Purchased Services	\$26	\$37	\$67	\$80	\$205
Total Support Services	\$3,403	\$3,755	\$4,058	\$4,408	\$5,189
Support Services-Salaries and Benefits	\$2,498	\$2,810	\$2,784	\$3,061	\$3,748
Total Administrative Costs	\$1,846	\$2,178	\$2,142	\$2,233	\$2,186
Administration Salaries and Benefits	\$1,556	\$1,680	\$1,755	\$1,835	\$1,817
Total Operations and Maintenance of Plant	\$2,343	\$2,783	\$2,722	\$3,245	\$3,028
Operations and Maintenance-Salaries and Benefits	\$1,182	\$1,381	\$1,466	\$1,748	\$1,564
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$424	\$359	\$548	\$556	\$393
Total Equipment Costs	\$320	\$267	\$0	\$408	\$0
Legal Costs	\$60	\$182	\$57	\$57	\$37
Employee Benefits as a percentage of salaries*	34.98%	37.19%	43.76%	42.18%	43.34%

*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 2019-20 revised appropriations and the 2020-21 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)
Insurance Coverages and Benefits	Coverage for Property and casualty trough SAIF	0
Municipal/Public Works	Interlocal Agreement with Tewksbury Township for snow removal, parking lot repairs, use of facility and grounds, Maintenance of fields and fuel depot	0
Purchasing	Supplies and other materials purchased through Morris County COOP, HCESC, ESCNJ, and state contracts	0
Technology Services	Agreement with Readington Township BOE for IT Services	0
Transportation Services, including Fuel	Jointure agreements for transportation with other districts and HCESC.	0

Estimated Tax Rates

Municipality	Category	Amount
Tewksbury Twp	(A) General Fund School Levy	12,545,871
	(D) Total School Levy	13,278,127
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	1,356,706,165
	(H) Estimated Equalized Valuation (as of 10/01/19)	1,625,576,522
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9247
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9787
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7718
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8168

Employee Contract List for District

Name	Category	Measure
Dr. Jennifer Shouffler	Job Title	Superintendent
	Job Title II	Supervisor of Curriculum
	Base Annual Salary Amount	\$152,794
	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	25
	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$9,780
	Total Bonuses Amount	\$8,908
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$9,445
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$23,507
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max paid upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max paid upon retirement
	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
Dr. Jennifer Shouffler	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
Lori A. Tirone	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$97,370
	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	08/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	18
	Contracted Number of Annual Sick Days	22
	Contracted Number of Annual Personal Days	3
	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
Lori A. Tirone	Total Allowances Amount	\$8,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$4,964
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$11,935
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max pay upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max payment upon retirement
	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	