

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	453.0	424.0	406.0
On Roll Special Ed Full-Time	61.0	54.0	51.0
On Roll Subtotal	514.0	478.0	457.0
In Private School Placements	3.0	3.0	4.0
Received	3.0	3.0	0.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	12,545,871	12,545,871	12,796,788
	Total Tuition	10-1300	14,250	42,000	0
	Transportation Fees from Other Local Education Authorities	10-1420-1440	0	8,000	10,000
	Unrestricted Miscellaneous Revenues	10-1XXX	38,300	3,450	35,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	300	150
	Interest Earned on Capital Reserve Funds	10-1XXX	6,344	250	400
	Total Revenues from Local Sources		12,604,765	12,599,871	12,842,338
General Fund Revenues from State Sources	School Choice Aid	10-3116	330,361	324,254	344,006
	Categorical Transportation Aid	10-3121	173,355	173,355	174,192
	Extraordinary Aid	10-3131	43,164	0	0
	Categorical Special Education Aid	10-3132	390,528	406,834	459,363
	Categorical Security Aid	10-3177	56,555	56,555	56,555
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	0	28,557	0
	Total Revenues from State Sources		993,963	989,555	1,034,116
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	350,000	592,970
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	589,600	1,200,000
	Withdrawal from Maintenance Reserve	10-310	0	35,032	0
	Adjustment for Prior Year Encumbrances		0	552,365	0
	Actual Revenues (Over)/Under Expenditures		115,643	0	0
General Fund Revenues	Total Operating Budget		13,714,371	15,116,423	15,669,424
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	5,759	500	0
	Total Revenues from Local Sources	20-1XXX	5,759	500	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	0	9,460	10,000
	Title II	20-4451-4455	7,214	6,707	10,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	120,255	121,303	105,000
	CARES Act Education Stabilization Fund	20-4530	0	13,874	0
	Total Revenues from Federal Sources		127,469	151,344	125,000
Special Revenue Fund Revenues	Total Grants and Entitlements		133,228	151,844	125,000

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	731,421	732,256	742,031
	Total Revenues from Local Sources		731,421	732,256	742,031
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		731,421	732,256	742,031
	Actual Revenues (Over)/Under Expenditures		646	0	0
Debt Service Fund Revenues	Total Repayment of Debt		732,067	732,256	742,031
All Fund Revenues	Total Revenues/Sources		14,579,666	16,000,523	16,536,455
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		14,579,666	16,000,523	16,536,455

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	3,680,668	4,039,802	3,772,407
	Special Education-Instruction	11-2XX-100-XXX	1,307,680	1,316,251	1,237,622
	Basic Skills/Remedial-Instruction	11-230-100-XXX	312,626	64,377	187,534
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	40,087	40,163	40,663
	School-Sponsored Athletics-Instruction	11-402-100-XXX	95,414	97,285	96,535
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	174,936	250,220	373,162
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	21,000	146,142	120,248
	Undistributed Expenditures-Health Services	11-000-213-XXX	197,334	205,366	210,534
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	241,863	254,149	269,438
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	0	8,000	15,200
	Undistributed Expenditures-Guidance	11-000-218-XXX	177,893	192,608	193,554
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	294,718	334,372	405,827
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	126,312	216,825	247,411
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	442,804	562,871	509,203
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	9,732	58,420	57,600
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	328,980	300,590	293,428
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	341,613	300,167	257,587
	Undistributed Expenditures-Central Services	11-000-251-XXX	222,052	213,141	206,249
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,172,478	1,284,725	1,432,238
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	564,402	720,299	730,790
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,718,859	3,485,825	3,648,398
	Total Undistributed Expenditures			7,034,976	8,533,720
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	300	150
	Increase In Maintenance Reserve	10-606	0	0	110,400
General Fund Current Expenses	Total General Current Expense		12,471,451	14,091,898	14,416,178

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	206,215	22,397	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,036,705	1,001,878	1,252,846
	Interest Deposit to Capital Reserve	10-604	0	250	400
	Total Capital Outlay		1,242,920	1,024,525	1,253,246
General Fund Expenses and Transfers	General Fund Grand Total		13,714,371	15,116,423	15,669,424
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	5,759	500	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	0	9,460	10,000
	Title II	20-XXX-XXX-XXX	7,214	6,707	10,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	120,255	121,303	105,000
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	13,874	0
	Total Federal Projects	20-XXX-XXX-XXX	127,469	151,344	125,000
Special Revenue Fund Expenses	Total Special Revenue Funds		133,228	151,844	125,000
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	732,067	732,256	742,031
	Total Debt Service Funds		732,067	732,256	742,031
All Fund Expenses	Total Expenditures/Appropriations		14,579,666	16,000,523	16,536,455
Expenses Net of Transfers	Total Expenditures Net of Transfers		14,579,666	16,000,523	16,536,455

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	1,846,243	2,146,243	1,556,893	357,293
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	350,402	350,402	315,670	426,220
	Legal Reserve	1,043,245	916,800	566,800	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	160,250	250,000	250,000	250,000
	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	359,335	317,451	317,451	291,281
	Repayment of Debt	646	0	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	\$21,851	\$22,605	\$26,791	\$27,404	\$28,840
Total Classroom Instruction	\$12,647	\$13,437	\$15,704	\$16,018	\$16,433
Classroom-Salaries and Benefits	\$12,186	\$12,908	\$15,134	\$15,347	\$15,740
Classroom-General Supplies and Textbooks	\$424	\$501	\$365	\$466	\$409
Classroom-Purchased Services	\$37	\$28	\$205	\$205	\$284
Total Support Services	\$3,755	\$3,794	\$5,189	\$5,298	\$5,724
Support Services-Salaries and Benefits	\$2,810	\$2,795	\$3,748	\$3,801	\$3,995
Total Administrative Costs	\$2,178	\$2,070	\$2,186	\$2,218	\$2,215
Administration Salaries and Benefits	\$1,680	\$1,747	\$1,817	\$1,842	\$1,887
Total Operations and Maintenance of Plant	\$2,783	\$2,844	\$3,028	\$3,174	\$3,700
Operations and Maintenance-Salaries and Benefits	\$1,381	\$1,399	\$1,564	\$1,594	\$1,760
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$359	\$321	\$393	\$398	\$425
Total Equipment Costs	\$267	\$401	\$0	\$47	\$0
Legal Costs	\$182	\$40	\$37	\$38	\$33
Employee Benefits as a percentage of salaries*	37.19%	35.73%	43.34%	43.85%	47.38%

*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)
Insurance Coverages and Benefits	Coverage for property and casualty through 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 contract.	0
Special Education Services	Agreement with Califon BOE to provide Special Services	0
Technology Services	Agreement with Readington Township BOE for IT Services	0
Transportation Services, including Fuel	Jointure agreements for transportation with Califon, Lebanon and HCESC.	0

Estimated Tax Rates

Municipality	Category	Amount
Tewksbury Twp	(A) General Fund School Levy	12,796,788
	(D) Total School Levy	13,538,819
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	1,577,942,900
	(H) Estimated Equalized Valuation (as of 10/01/20)	1,595,170,744
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8110
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.8580
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8022
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8487

Employee Contract List for District

Name	Category	Measure
Dr. Jennifer Shouffler	Job Title	Superintendent
	Job Title II	Supervisor of Curriculum
	Base Annual Salary Amount	\$147,794
	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	07/01/20
	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	\$7,280
	Total Bonuses Amount	\$22,904
	Total Stipends Amount	\$5,000
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,200
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$32,630
	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	\$109,675
	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	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	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	0
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
Lori A. Tirone	Total Allowances Amount	\$9,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,200
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$13,498
	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
	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	