

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	492.0	474.0	465.0
On Roll Special Ed Full-Time	66.0	60.0	63.0
On Roll Subtotal	558.0	534.0	528.0
In Private School Placements	5.0	7.0	4.0
Sent to Other Districts Regular	1.0	1.0	1.0
Sent to Other Districts Special Ed	1.0		0.0
Received	10.0	8.0	6.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	12,336,797	12,545,871	12,545,871
Total Tuition	10-1300	40,345	42,000	42,000
Transportation Fees From Other LEAs	10-1420-1440	0	8,000	8,000
Unrestricted Miscellaneous Revenues	10-1XXX	45,498	4,000	4,000
Interest Earned On Current Expense Emergency Res	10-1XXX	0	150	150
Interest Earned On Maintenance Reserve	10-1XXX	0	150	150
Interest Earned On Capital Reserve Funds	10-1XXX	1,821	250	250
Subtotal - Revenues From Local Sources		12,424,461	12,600,421	12,600,421
Revenues from State Sources:				
School Choice Aid	10-3116	335,270	347,178	330,361
Categorical Transportation Aid	10-3121	101,537	173,355	173,355
Extraordinary Aid	10-3131	61,935	0	0
Categorical Special Education Aid	10-3132	356,903	356,903	390,528
Categorical Security Aid	10-3177	56,555	56,555	56,555
Adjustment Aid	10-3178	38,685	0	0
PARCC Readiness Aid	10-3181	6,530	0	0
Per Pupil Growth Aid	10-3182	6,530	0	0
Professional Learning Community Aid	10-3183	5,760	0	0
Other State Aids	10-3XXX	25,281	0	0
Subtotal - Revenues From State Sources		994,986	933,991	950,799
Budgeted Fund Balance - Operating Budget	10-303	0	565,095	693,245
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	835,000	700,000
Withdrawal From Maint. Reserve	10-310	0	75,000	0
Transfers From Other Funds	10-5200	618,210	0	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Adjustment For Prior Year Encumbrances		0	339,183	0
Actual Revenues (Over)/Under Expenditures		-1,108,695	0	0
Total Operating Budget		12,928,962	15,348,690	14,944,465
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	27,915	0	0
Title II	20-4451-4455	3,125	6,430	6,430
Title III	20-4491-4494	0	170	170
Title IV	20-4471-4474	10,000	0	0
Title VI	20-4417-4418	0	7,400	7,400
I.D.E.A. Part B (Handicapped)	20-4420-4429	114,421	103,500	103,500
Other	20-4XXX	52,314	0	0
Total Revenues From Federal Sources		207,775	117,500	117,500
Total Grants And Entitlements		207,775	117,500	117,500
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	770,552	726,055	731,421
Total Revenues From Local Sources		770,552	726,055	731,421
Budgeted Fund Balance	40-303	0	0	646
Total Local Repayment Of Debt		770,552	726,055	732,067
Actual Revenues (Over)/Under Expenditures		-646	0	0
Total Repayment Of Debt		769,906	726,055	732,067
Total Revenues/Sources		13,906,643	16,192,245	15,794,032
Total Revenues/Sources Net of Transfers		13,906,643	16,192,245	15,794,032

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,816,334	3,860,986	4,057,804
Special Education - Instruction	11-2XX-100-XXX	1,236,671	1,300,633	1,327,435
Basic Skills/Remedial - Instruction	11-230-100-XXX	283,855	335,045	343,158
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	74,794	119,400	119,400
School-Sponsored Athletics - Instruction	11-402-100-XXX	122,155	108,338	107,400
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	404,160	588,644	332,982
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	25,000	35,931	36,829
Undist. Expenditures - Health Services	11-000-213-XXX	189,467	206,867	207,828
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	213,036	402,808	339,040
Undist. Expenditures - Guidance	11-000-218-XXX	147,841	178,667	179,460
Undist. Expenditures - Child Study Teams	11-000-219-XXX	273,819	293,789	299,943
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	224,491	278,827	229,487
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	408,561	465,362	417,562
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	11,564	16,443	16,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	303,679	374,131	354,949
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	340,653	374,975	326,292
Undist. Expend. - Central Services	11-000-251-XXX	229,082	242,941	238,248
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,034,761	1,194,716	1,087,033
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	560,414	684,441	688,165
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,655,500	3,204,821	3,482,054
Total Undistributed Expenditures		7,022,028	8,543,363	8,235,872
Interest Earned On Maintenance Reserve	10-606	0	150	150
Interest Earned On Current Expense Emergency Res	10-607	0	150	150
Total General Current Expense		12,555,837	14,268,065	14,191,369

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	178,288	132,700	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	194,837	947,675	752,846
Interest Deposit To Capital Reserve	10-604	0	250	250
Total Capital Outlay		373,125	1,080,625	753,096
General Fund Grand Total		12,928,962	15,348,690	14,944,465
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	27,915	0	0
Title II	20-XXX-XXX-XXX	3,125	6,430	6,430
Title III	20-XXX-XXX-XXX	0	170	170
Title IV	20-XXX-XXX-XXX	10,000	0	0
Title Vi	20-XXX-XXX-XXX	0	7,400	7,400
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	114,421	103,500	103,500
Other	20-XXX-XXX-XXX	52,314	0	0
Total Federal Projects	20-XXX-XXX-XXX	207,775	117,500	117,500
Total Special Revenue Funds		207,775	117,500	117,500
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	769,906	726,055	732,067
Total Debt Service Funds		769,906	726,055	732,067
Total Expenditures/Appropriations		13,906,643	16,192,245	15,794,032
Total Expenditures Net of Transfers		13,906,643	16,192,245	15,794,032

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Unrestricted	General Operating Budget	360,331	415,586	258,579	258,579
Unrestricted	Repayment of Debt	0	646	646	0
Restricted for General Operating Budget	Capital Reserve	1,143,235	2,000,051	1,352,517	652,767
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	260,252	425,252	450,402	450,552
Restricted for General Operating Budget	Legal Reserve	1,022,538	1,188,549	693,245	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	250,000	160,100	160,250	160,400
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	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,998	\$20,489	\$22,503	\$23,953	\$24,504
Total Classroom Instruction	\$11,952	\$12,357	\$13,281	\$13,765	\$14,846
Classroom-Salaries and Benefits	\$11,292	\$11,792	\$12,524	\$13,009	\$13,880
Classroom-General Supplies and Textbooks	\$621	\$540	\$696	\$684	\$899
Classroom-Purchased Services	\$39	\$26	\$61	\$71	\$67
Total Support Services	\$3,222	\$3,403	\$4,074	\$4,440	\$4,058
Support Services-Salaries and Benefits	\$2,457	\$2,498	\$2,721	\$2,970	\$2,784
Total Administrative Costs	\$1,793	\$1,846	\$2,071	\$2,238	\$2,142
Administration Salaries and Benefits	\$1,561	\$1,556	\$1,716	\$1,809	\$1,755
Total Operations and Maintenance of Plant	\$2,515	\$2,343	\$2,413	\$2,816	\$2,722
Operations and Maintenance-Salaries and Benefits	\$1,036	\$1,182	\$1,275	\$1,355	\$1,466
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$414	\$424	\$505	\$532	\$548
Total Equipment Costs	\$112	\$320	\$0	\$249	\$0
Legal Costs	\$40	\$60	\$44	\$119	\$57
Employee Benefits as a percentage of salaries*	32.26%	34.98%	41.59%	40.55%	43.76%

*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 2018-19 revised appropriations and the 2019-20 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)
Transportation Services, including Fuel	Joint Agreements for Transportation with other districts including HCESC.	0
Purchasing	Supplies and other materials purchased through HCESC, ESCNJ, and state contracts	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
Technology Services	Agreement with Readington Township BOE for IT Services	0
Insurance Coverages and Benefits	Coverage for property and casualty through SAIF	0

ID=Tewksbury Twp

Category	Amount
(A) General Fund School Levy	12,545,871
(D) Total School Levy	13,277,292
(B) Estimated Net Taxable Valuation (as of 10/01/18)	1,357,658,965
(H) Estimated Equalized Valuation (as of 10/01/18)	1,666,657,212
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9241
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9780
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7528
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7966

Name=Dr. Roseann Humphrey

Category	Measure
Job Title	Superintendent
Job Title II	none
Base Annual Salary Amount	\$147,680
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	07/01/18
End Date of Contract	05/31/19
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	12
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	\$1,955
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	\$6,816
Contractual Post-Employment Benefit Description of Payout of Sick days	12 x daily rate
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

Name=Dr. Roseann Humphrey

Category	Measure
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

Name=Joanne Black

Category	Measure
Job Title	Business Administrator
Job Title II	none
Base Annual Salary Amount	\$122,534
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	07/01/18
End Date of Contract	06/30/19
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	5
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	\$2,990
Total Bonuses Amount	\$13,802
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	\$20,033
Contractual Post-Employment Benefit Description of Payout of Sick days	max upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	daily rate x days earned
Contractual Post-Employment Benefit Description of Payout of Personal days	none
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Joanne Black

Category	Measure
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	\$8,922
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	health waiver
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=Pasquale Orsini

Category	Measure
Job Title	Principal
Job Title II	none
Base Annual Salary Amount	\$120,000
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	07/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	12
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	\$1,000
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	\$6,000
Contractual Post-Employment Benefit Description of Payout of Sick days	12 x daily rate
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

Name=Pasquale Orsini

Category	Measure
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