

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	389.0	382.0	388.0
On Roll Special Ed Full-Time	79.0	78.0	72.0
On Roll Subtotal	468.0	460.0	460.0
In Private School Placements	4.0	5.0	0.0
Sent to Other Districts Regular	186.0	169.0	166.0
Sent to Other Districts Special Ed	39.0	35.0	40.0
Received	1.0	1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	13,101,673	13,363,706	13,630,980
	Total Tuition	10-1300	13,890	0	24,000
	Unrestricted Miscellaneous Revenues	10-1XXX	0	2,115	5,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	10	50
	Interest Earned on Capital Reserve Funds	10-1XXX	0	10	50
	Other Restricted Miscellaneous Revenues	10-1XXX	8,349	0	0
	Total Revenues from Local Sources		13,123,912	13,365,841	13,660,080
General Fund Revenues from State Sources	School Choice Aid	10-3116	52,632	56,284	53,132
	Categorical Transportation Aid	10-3121	542,672	542,672	542,672
	Extraordinary Aid	10-3131	108,341	107,922	0
	Categorical Special Education Aid	10-3132	468,866	532,625	532,625
	Equalization Aid	10-3176	28,208	28,208	28,208
	Categorical Security Aid	10-3177	61,429	61,429	61,429
	Adjustment Aid	10-3178	1,135,253	1,037,295	891,872
	PARCC Readiness Aid	10-3181	8,160	0	0
	Per Pupil Growth Aid	10-3182	8,160	0	0
	Professional Learning Community Aid	10-3183	7,160	0	0
	Other State Aids	10-3XXX	54,221	7,026	0
Total Revenues from State Sources		2,475,102	2,373,461	2,109,938	
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	150,000	389,888
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	655,010
	Withdrawal from Maintenance Reserve	10-310	0	0	300,000
	Adjustment for Prior Year Encumbrances		0	659,262	0
	Actual Revenues (Over)/Under Expenditures		-981,060	0	0
General Fund Revenues	Total Operating Budget		14,617,954	16,548,564	17,114,916

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	46,183	17,500	44,162
	Title II	20-4451-4455	3,158	5,000	10,501
	Title IV	20-4471-4474	6,000	0	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	150,752	125,500	124,124
	Other	20-4XXX	6,791	0	0
	Total Revenues from Federal Sources			212,884	148,000
Special Revenue Fund Revenues	Total Grants and Entitlements		212,884	148,000	186,787
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	773,491	778,783	771,320
	Total Revenues from Local Sources		773,491	778,783	771,320
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	191,984	193,592	191,953
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	4,002
	Total Local Repayment of Debt		965,475	972,375	967,275
	Actual Revenues (Over)/Under Expenditures		-4,000	0	0
Debt Service Fund Revenues	Total Repayment of Debt		961,475	972,375	967,275
All Fund Revenues	Total Revenues/Sources		15,792,313	17,668,939	18,268,978
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		15,792,313	17,668,939	18,268,978

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,943,822	2,793,272	2,560,270
	Special Education-Instruction	11-2XX-100-XXX	1,219,368	1,344,269	1,370,767
	Basic Skills/Remedial-Instruction	11-230-100-XXX	78,949	84,095	143,275
	Bilingual Education-Instruction	11-240-100-XXX	5,000	11,511	15,118
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	56,791	65,730	70,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	32,642	42,010	33,300
	Summer School	11-422-XXX-XXX	48,244	64,368	98,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	4,461,200	5,267,826	4,569,105
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	106,275	133,947	124,445
	Undistributed Expenditures-Health Services	11-000-213-XXX	130,701	152,621	163,690
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	164,894	162,544	166,491
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	189,366	290,807	161,300
	Undistributed Expenditures-Guidance	11-000-218-XXX	99,055	159,757	192,314
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	309,697	390,543	289,581
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	107,390	138,860	177,010
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	138,837	129,576	158,231
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,642	31,435	68,850
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	495,373	424,715	382,425
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	252,828	285,701	253,475
	Undistributed Expenditures-Central Services	11-000-251-XXX	186,530	206,545	213,350
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	51,374	50,451	129,612
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	818,724	1,012,282	1,708,743
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	926,838	1,056,488	1,300,547
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,562,615	2,047,255	1,879,978
	Total Undistributed Expenditures		10,007,339	11,941,353	11,939,147
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	10	50
General Fund Current Expenses	Total General Current Expense		14,392,155	16,346,618	16,229,927

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	27,866	65,386	75,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	167,999	61,039	691,049
	Interest Deposit to Capital Reserve	10-604	0	10	50
	Total Capital Outlay		195,865	126,435	766,099
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	29,934	0	118,890
	Transfer of Funds to Resident Renaissance Schools	10-000-100-571	0	75,511	0
	General Fund Grand Total		14,617,954	16,548,564	17,114,916
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	46,183	17,500	44,162
	Title II	20-XXX-XXX-XXX	3,158	5,000	10,501
	Title IV	20-XXX-XXX-XXX	6,000	0	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	150,752	125,500	124,124
	Other	20-XXX-XXX-XXX	6,791	0	0
	Total Federal Projects	20-XXX-XXX-XXX	212,884	148,000	186,787
Special Revenue Fund Expenses	Total Special Revenue Funds		212,884	148,000	186,787
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	961,475	972,375	967,275
	Total Debt Service Funds		961,475	972,375	967,275
All Fund Expenses	Total Expenditures/Appropriations		15,792,313	17,668,939	18,268,978
Expenses Net of Transfers	Total Expenditures Net of Transfers		15,792,313	17,668,939	18,268,978

Advertised Recapitulation of Balances

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
Restricted for General Operating Budget	Capital Reserve	155,000	655,000	744,950	89,990
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	421,000	421,000	421,010	121,060
	Legal Reserve	0	389,888	389,888	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	0	0	0
	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	618,779	557,726	317,786	317,786
	Repayment of Debt	2	4,002	4,002	0

Advertised Per Pupil Cost Calculations

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	\$17,712	\$12,506	\$20,146	\$21,979	\$22,720
Total Classroom Instruction	\$10,849	\$7,645	\$11,889	\$12,943	\$12,738
Classroom-Salaries and Benefits	\$10,287	\$6,850	\$10,976	\$11,397	\$11,909
Classroom-General Supplies and Textbooks	\$349	\$628	\$525	\$1,038	\$639
Classroom-Purchased Services	\$213	\$167	\$388	\$508	\$189
Total Support Services	\$2,988	\$1,961	\$3,664	\$3,917	\$3,559
Support Services-Salaries and Benefits	\$2,433	\$1,533	\$2,593	\$2,788	\$2,631
Total Administrative Costs	\$2,081	\$1,526	\$2,244	\$2,407	\$2,302
Administration Salaries and Benefits	\$1,633	\$1,073	\$1,754	\$1,848	\$1,539
Total Operations and Maintenance of Plant	\$1,527	\$1,216	\$2,073	\$2,404	\$3,856
Operations and Maintenance-Salaries and Benefits	\$810	\$540	\$1,038	\$1,194	\$1,075
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$246	\$143	\$247	\$274	\$250
Total Equipment Costs	\$33	\$39	\$106	\$143	\$164
Legal Costs	\$74	\$112	\$25	\$69	\$88
Employee Benefits as a percentage of salaries*	24.70%	26.94%	35.00%	34.02%	30.71%

*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 Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Municipal/Public Works	Town informally assists district with use of trucks and equipment for grounds when needed	0
Nursing Services	Nursing Services contracted by private providers (Bayada, etc.) for multiple students as per their I.E.P	0
Purchasing	ACT, ACES	0
	Middlesex Regional Educational Services Commission, Hunterdon County Regional Cooperative, Morris County Cooperative	0
	Ed-Data	0
Recycling	Andover Township assists with both garbage and recycling pickup	0
Special Education Services	Some Physical Therapist, Occupational Therapist and Speech services are provided through private providers and/or the Sussex County Regional Cooperative	0
Transportation Services, including Fuel	Sussex County Regional Cooperative provides various Special Education route for the district	0

Estimated Tax Rates

Municipality	Category	Amount
Andover Borough	(A) General Fund School Levy	1,231,692
	(D) Total School Levy	1,302,464
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	68,032,200
	(H) Estimated Equalized Valuation (as of 10/01/18)	66,392,310
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.8105
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.9145
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.8552
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.9618
Andover Township	(A) General Fund School Levy	12,265,650
	(D) Total School Levy	12,969,929
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	643,580,502
	(H) Estimated Equalized Valuation (as of 10/01/18)	694,338,186
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.9058
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.0153
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.7665
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.8680

Employee Contract List for District

Name	Category	Measure
Dennis Tobin	Job Title	Superintendent
	Job Title II	None Reported
	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	08/31/18
	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	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	\$2,000
	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	Not Eligible
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Not Eligible
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not Eligible
	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
Dennis Tobin	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
Nicole Sylvester	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$100,000
	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	08/27/18
	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	15
	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
Nicole Sylvester	Total Allowances Amount	\$5,200
	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	\$11,539
	Contractual Post-Employment Benefit Description of Payout of Sick days	Only Eligible for accumulated days in 2018-19
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Only Eligible for accumulated days in 2018-19
	Contractual Post-Employment Benefit Description of Payout of Personal days	Turn into Sick Days at year end
	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	