

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	382.0	382.0	387.0
On Roll Special Ed Full-Time	78.0	76.0	62.0
On Roll Subtotal	460.0	458.0	449.0
In Private School Placements	5.0	6.0	0.0
Sent to Other Districts Regular	169.0	159.0	160.0
Sent to Other Districts Special Ed	35.0	26.0	46.0
Received	1.0	12.0	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	13,363,706	13,630,980	13,903,600
	Total Tuition	10-1300	69,948	25,804	24,000
	Unrestricted Miscellaneous Revenues	10-1XXX	28,380	5,000	3,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	50	50
	Interest Earned on Capital Reserve Funds	10-1XXX	0	50	50
	Total Revenues from Local Sources		13,462,034	13,661,884	13,930,700
General Fund Revenues from State Sources	School Choice Aid	10-3116	56,284	53,132	54,284
	Categorical Transportation Aid	10-3121	542,672	542,672	542,672
	Extraordinary Aid	10-3131	113,832	0	0
	Categorical Special Education Aid	10-3132	532,625	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	1,037,295	891,872	663,769
	Other State Aids	10-3XXX	7,458	0	0
Total Revenues from State Sources		2,379,803	2,109,938	1,882,987	
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	389,888	850,503
	Withdrawal from Capital Reserve for Local Share	10-307	0	655,010	602,750
	Withdrawal from Maintenance Reserve	10-310	0	300,000	199,750
	Actual Revenues (Over)/Under Expenditures		-451,145	0	0
General Fund Revenues	Total Operating Budget		15,390,692	17,116,720	17,466,690
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	1,000	0	0
	Total Revenues from Local Sources	20-1XXX	1,000	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	13,061	44,162	41,516
	Title II	20-4451-4455	15,725	10,501	9,055
	Title IV	20-4471-4474	0	8,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	136,069	124,124	121,113
	Other	20-4XXX	6,800	0	0
	Total Revenues from Federal Sources		171,655	186,787	179,684
Special Revenue Fund Revenues	Total Grants and Entitlements		172,655	186,787	179,684

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	778,783	771,320	773,739
	Total Revenues from Local Sources		778,783	771,320	773,739
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	193,592	191,953	191,811
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	4,002	0
	Total Local Repayment of Debt		972,375	967,275	965,550
Debt Service Fund Revenues	Total Repayment of Debt		972,375	967,275	965,550
All Fund Revenues	Total Revenues/Sources		16,535,722	18,270,782	18,611,924
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		16,535,722	18,270,782	18,611,924

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	2,481,188	2,560,270	2,470,097
	Special Education-Instruction	11-2XX-100-XXX	1,149,454	1,373,072	1,594,937
	Basic Skills/Remedial-Instruction	11-230-100-XXX	57,802	140,968	200,339
	Bilingual Education-Instruction	11-240-100-XXX	8,746	15,118	15,151
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	70,657	70,000	66,052
	School-Sponsored Athletics-Instruction	11-402-100-XXX	22,761	33,300	42,200
	Summer School	11-422-XXX-XXX	43,815	95,537	69,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	4,976,000	4,647,509	4,393,683
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	93,602	124,445	142,882
	Undistributed Expenditures-Health Services	11-000-213-XXX	149,594	163,690	172,531
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	148,494	166,491	187,196
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	203,243	161,300	225,998
	Undistributed Expenditures-Guidance	11-000-218-XXX	129,010	191,620	237,972
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	340,475	290,276	305,211
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	121,115	177,010	138,427
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	135,008	158,231	179,284
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	28,626	67,752	34,400
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	385,665	385,327	309,994
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	299,290	253,475	236,454
	Undistributed Expenditures-Central Services	11-000-251-XXX	207,776	213,350	211,339
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	48,437	129,612	96,697
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	896,520	1,614,072	1,810,721
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,153,919	1,300,547	1,241,499
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,654,764	1,879,979	1,893,918
	Total Undistributed Expenditures		10,971,538	11,924,686	11,818,206
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	50	50
General Fund Current Expenses	Total General Current Expense		14,805,961	16,213,001	16,276,032

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	65,386	75,000	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	443,834	709,779	1,074,489
	Interest Deposit to Capital Reserve	10-604	0	50	50
	Total Capital Outlay		509,220	784,829	1,074,539
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	75,511	118,890	116,119
	General Fund Grand Total		15,390,692	17,116,720	17,466,690
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	1,000	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	13,061	44,162	41,516
	Title II	20-XXX-XXX-XXX	15,725	10,501	9,055
	Title IV	20-XXX-XXX-XXX	0	8,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	136,069	124,124	121,113
	Other	20-XXX-XXX-XXX	6,800	0	0
	Total Federal Projects	20-XXX-XXX-XXX	171,655	186,787	179,684
Special Revenue Fund Expenses	Total Special Revenue Funds		172,655	186,787	179,684
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	972,375	967,275	965,550
	Total Debt Service Funds		972,375	967,275	965,550
All Fund Expenses	Total Expenditures/Appropriations		16,535,722	18,270,782	18,611,924
Expenses Net of Transfers	Total Expenditures Net of Transfers		16,535,722	18,270,782	18,611,924

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	655,000	1,052,160	984,006	381,306
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	421,000	412,366	362,416	162,716
	Legal Reserve	389,888	1,240,391	850,503	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	557,726	429,104	342,334	342,334
	Repayment of Debt	4,002	4,002	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	\$19,216	\$18,796	\$22,720	\$22,760	\$24,074
Total Classroom Instruction	\$11,747	\$10,670	\$12,738	\$12,777	\$12,468
Classroom-Salaries and Benefits	\$10,525	\$9,715	\$11,909	\$11,938	\$11,538
Classroom-General Supplies and Textbooks	\$965	\$756	\$639	\$636	\$792
Classroom-Purchased Services	\$257	\$199	\$189	\$203	\$139
Total Support Services	\$3,014	\$3,359	\$3,559	\$3,639	\$4,506
Support Services-Salaries and Benefits	\$2,355	\$2,507	\$2,631	\$2,686	\$3,652
Total Administrative Costs	\$2,344	\$2,366	\$2,302	\$2,360	\$2,360
Administration Salaries and Benefits	\$1,649	\$1,881	\$1,539	\$1,582	\$1,874
Total Operations and Maintenance of Plant	\$1,868	\$2,132	\$3,856	\$3,708	\$4,390
Operations and Maintenance-Salaries and Benefits	\$830	\$1,092	\$1,075	\$1,111	\$1,289
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$220	\$243	\$250	\$257	\$306
Total Equipment Costs	\$59	\$142	\$164	\$166	\$0
Legal Costs	\$172	\$76	\$88	\$110	\$23
Employee Benefits as a percentage of salaries*	26.94%	29.88%	30.71%	30.75%	29.48%

*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)
Municipal/Public Works	Town informally assists district with use of trucks and equipment for grounds when needed. Helping with small paving project.	0
	Assist in salting the grounds during snow storms	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 Therapists, Occupational Therapists and Speech services are provided through private providers and/or the Sussex County Regional Cooperative, J&B Therapy	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	1,194,361
	(D) Total School Levy	1,261,385
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	67,283,600
	(H) Estimated Equalized Valuation (as of 10/01/19)	68,045,712
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.7751
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.8747
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.7552
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.8537
Andover Township	(A) General Fund School Levy	12,572,929
	(D) Total School Levy	13,278,435
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	656,366,612
	(H) Estimated Equalized Valuation (as of 10/01/19)	720,955,608
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.9155
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.0230
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.7439
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.8418

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	07/01/19
	End Date of Contract	06/30/20
	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	\$2,050
	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	\$107,450
	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	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	16
	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	

Employee Contract List for District

Name	Category	Measure
Nicole Sylvester	Total Allowances Amount	\$5,200
	Total Bonuses Amount	\$2,148
	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	\$16,324
	Contractual Post-Employment Benefit Description of Payout of Sick days	Eligible for pay out
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Eligible for pay out
	Contractual Post-Employment Benefit Description of Payout of Personal days	Turn into sick days at end of year
	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