

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	382.0	374.0	384.0
On Roll Special Ed Full-Time	76.0	70.0	63.0
On Roll Subtotal	458.0	444.0	447.0
In Private School Placements	6.0	6.0	9.0
Sent to Other Districts Regular	159.0	168.5	160.0
Sent to Other Districts Special Ed	26.0	29.0	28.0
Received	12.0	8.0	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	13,630,980	13,903,600	14,267,269
	Total Tuition	10-1300	237,669	24,000	20,000
	Unrestricted Miscellaneous Revenues	10-1XXX	203,029	3,000	8,000
	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		14,071,678	13,930,700	14,295,369
General Fund Revenues from State Sources	School Choice Aid	10-3116	53,132	54,284	41,544
	Categorical Transportation Aid	10-3121	542,672	542,672	542,672
	Extraordinary Aid	10-3131	153,425	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	891,872	663,769	390,857
	Other State Aids	10-3XXX	8,078	0	0
Total Revenues from State Sources		2,271,441	1,882,987	1,597,335	
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	850,503	780,591
	Withdrawal from Capital Reserve for Local Share	10-307	0	602,750	995,000
	Withdrawal from Maintenance Reserve	10-310	0	199,750	143,900
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	0	398,000
	Actual Revenues (Over)/Under Expenditures		-923,848	0	0
General Fund Revenues	Total Operating Budget		15,419,271	17,466,690	18,210,195
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	0	30,000
	Other Revenue from Local Sources	20-1XXX	3,962	0	0
	Total Revenues from Local Sources	20-1XXX	3,962	0	30,000
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	85,035	41,516	41,745
	Title II	20-4451-4455	12,047	9,055	9,679
	Title IV	20-4471-4474	15,785	8,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	160,957	121,113	126,288
	Total Revenues from Federal Sources		273,824	179,684	185,712

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		277,786	179,684	215,712
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	771,320	773,739	768,712
	Total Revenues from Local Sources		771,320	773,739	768,712
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	191,953	191,811	189,838
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		963,273	965,550	958,550
	Actual Revenues (Over)/Under Expenditures		4,002	0	0
Debt Service Fund Revenues	Total Repayment of Debt		967,275	965,550	958,550
All Fund Revenues	Total Revenues/Sources		16,664,332	18,611,924	19,384,457
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		16,664,332	18,611,924	19,384,457

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	2,218,894	2,484,465	2,664,332
	Special Education-Instruction	11-2XX-100-XXX	1,557,320	1,594,776	1,597,625
	Basic Skills/Remedial-Instruction	11-230-100-XXX	121,819	200,708	203,763
	Bilingual Education-Instruction	11-240-100-XXX	13,828	14,943	58,351
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	50,019	66,052	72,570
	School-Sponsored Athletics-Instruction	11-402-100-XXX	31,763	42,200	41,600
	Summer School	11-422-XXX-XXX	40,653	69,000	76,030
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	4,607,833	4,393,683	4,233,980
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	110,313	142,882	134,642
	Undistributed Expenditures-Health Services	11-000-213-XXX	147,242	172,531	206,065
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	165,667	187,196	199,802
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	232,408	232,073	193,879
	Undistributed Expenditures-Guidance	11-000-218-XXX	188,512	237,972	245,282
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	299,402	309,787	321,273
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	109,485	138,427	319,695
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	174,330	179,284	231,895
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	22,474	33,591	65,700
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	367,239	320,111	309,552
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	249,819	231,005	237,977
	Undistributed Expenditures-Central Services	11-000-251-XXX	206,567	198,540	212,251
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	183,687	116,563	98,540
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	946,241	1,774,776	1,829,738
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	939,388	1,241,499	1,388,465
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,634,244	1,893,918	2,126,387
	Undistributed Expenditures-Food Services	11-000-310-930	30,000	0	0
	Total Undistributed Expenditures			10,614,851	11,803,838
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		14,649,147	16,276,032	17,069,444

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	0	0	5,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	641,778	1,074,489	1,031,039
	Interest Deposit to Capital Reserve	10-604	0	50	50
	Total Capital Outlay		641,778	1,074,539	1,036,089
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	128,346	116,119	104,662
	General Fund Grand Total		15,419,271	17,466,690	18,210,195
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,962	0	0
	Student Activity Fund	20-475-XXX-XXX	0	0	30,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	85,035	41,516	41,745
	Title II	20-XXX-XXX-XXX	12,047	9,055	9,679
	Title IV	20-XXX-XXX-XXX	15,785	8,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	160,957	121,113	126,288
	Total Federal Projects	20-XXX-XXX-XXX	273,824	179,684	185,712
Special Revenue Fund Expenses	Total Special Revenue Funds		277,786	179,684	215,712
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	967,275	965,550	958,550
	Total Debt Service Funds		967,275	965,550	958,550
All Fund Expenses	Total Expenditures/Appropriations		16,664,332	18,611,924	19,384,457
Expenses Net of Transfers	Total Expenditures Net of Transfers		16,664,332	18,611,924	19,384,457

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	1,052,160	1,146,471	1,043,771	48,821
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	412,366	412,416	212,716	68,866
	Legal Reserve	1,240,391	1,631,094	780,591	0
	Tuition Reserve	0	398,000	398,000	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	429,104	469,888	349,334	349,334
	Repayment of Debt	4,002	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	\$18,796	\$20,430	\$24,074	\$24,406	\$25,898
Total Classroom Instruction	\$10,670	\$11,852	\$12,468	\$12,672	\$13,348
Classroom-Salaries and Benefits	\$9,715	\$11,266	\$11,538	\$11,697	\$12,467
Classroom-General Supplies and Textbooks	\$756	\$457	\$792	\$835	\$754
Classroom-Purchased Services	\$199	\$129	\$139	\$140	\$128
Total Support Services	\$3,359	\$3,573	\$4,506	\$4,590	\$5,292
Support Services-Salaries and Benefits	\$2,507	\$2,803	\$3,652	\$3,703	\$4,036
Total Administrative Costs	\$2,366	\$2,441	\$2,360	\$2,419	\$2,419
Administration Salaries and Benefits	\$1,881	\$1,584	\$1,874	\$1,900	\$2,024
Total Operations and Maintenance of Plant	\$2,132	\$2,241	\$4,390	\$4,368	\$4,458
Operations and Maintenance-Salaries and Benefits	\$1,092	\$1,034	\$1,289	\$1,308	\$1,348
Board Contribution to Food Services	\$0	\$67	\$0	\$0	\$0
Total Extracurricular Costs	\$243	\$206	\$306	\$310	\$323
Total Equipment Costs	\$142	\$0	\$0	\$0	\$11
Legal Costs	\$76	\$160	\$23	\$52	\$23
Employee Benefits as a percentage of salaries*	29.88%	27.13%	29.48%	29.48%	30.87%

*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)
Municipal/Public Works	Assist in salting the grounds during snow storms	0
	Town informally assists district with use of trucks and equipment for grounds when needed. Helping with small paving project in summer.	0
Nursing Services	Nursing Services contracted by private providers (Bayada, etc.) for multiple students as per their I.E.P	0
Purchasing	Ed-Data	0
	Middlesex Regional Educational Services Commission, Hunterdon County Regional Cooperative, Morris County Cooperative	0
	ACT, ACES	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	1,148,339
	(D) Total School Levy	1,211,272
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	67,327,800
	(H) Estimated Equalized Valuation (as of 10/01/20)	63,480,860
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.7056
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.7991
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.8090
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.9081
Andover Township	(A) General Fund School Levy	12,937,096
	(D) Total School Levy	13,645,388
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	653,452,913
	(H) Estimated Equalized Valuation (as of 10/01/20)	761,688,474
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.9798
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.0882
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.6985
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.7915

Employee Contract List for District

Name	Category	Measure
Dennis Tobin	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$169,000
	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	07/01/20
	End Date of Contract	06/30/21
	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	\$1,600
	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	\$110,136
	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	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	\$5,500
	Total Bonuses Amount	\$2,202
	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	\$23,684
	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 yea
	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