

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	424.0	449.0	448.0
On Roll Special Ed Full-Time	54.0	46.0	45.0
On Roll Subtotal	478.0	495.0	493.0
In Private School Placements	3.0	4.0	5.0
Sent to Other Districts Special Ed		1.0	0.0
Received	3.0		0.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	12,545,871	12,796,788	13,052,724
	Total Tuition	10-1300	46,671	0	37,500
	Transportation Fees from Other Local Education Authorities	10-1420-1440	0	10,000	10,000
	Unrestricted Miscellaneous Revenues	10-1XXX	65,956	35,000	85,200
	Interest Earned on Maintenance Reserve	10-1XXX	0	150	150
	Interest Earned on Capital Reserve Funds	10-1XXX	1,219	400	400
	Total Revenues from Local Sources			12,659,717	12,842,338
General Fund Revenues from State Sources	School Choice Aid	10-3116	324,254	344,006	351,156
	Categorical Transportation Aid	10-3121	173,355	174,192	294,335
	Extraordinary Aid	10-3131	203,927	0	0
	Categorical Special Education Aid	10-3132	406,843	459,363	505,325
	Categorical Security Aid	10-3177	56,555	56,555	56,555
	Other State Aids	10-3XXX	19,694	0	0
	Total Revenues from State Sources			1,184,628	1,034,116
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	766,804	507,860
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	1,200,000	651,674
	Actual Revenues (Over)/Under Expenditures		-35,851	0	0
General Fund Revenues	Total Operating Budget		13,808,494	15,843,258	15,552,879
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	18,131	0	0
	Scholarship Fund Revenue	20-1770	20	0	0
	Other Revenue from Local Sources	20-1XXX	8,549	0	0
	Total Revenues from Local Sources	20-1XXX	26,700	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	9,460	9,940	9,000
	Title II	20-4451-4455	6,707	7,031	4,500
	Title IV	20-4471-4474	0	10,000	10,000
	Arp-Idea Preschool	20-4409	0	1,746	0
	Arp-Idea Basic	20-4419	0	20,444	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	121,303	117,112	92,945
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	0	50,000

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	0	40,000
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	0	40,000
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	0	45,000
	CARES Act Education Stabilization Fund	20-4530	13,230	0	0
	Coronavirus Relief Fund (CRF)	20-4532	13,874	0	0
	CRRSA Act-ESSER II	20-4534	15,061	6,798	8,202
	CRRSA Act-Learning Acceleration Grant	20-4535	7,374	17,625	0
	Other	20-4XXX	85,368	0	0
	CRRSA Act-Mental Health Grant	20-4536	6,408	34,224	5,368
		Total Revenues from Federal Sources		278,785	224,920
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		2,701	0	0
	Actual Revenues (Over)/Under Expenditures-Scholarship Fund		480	500	0
Special Revenue Fund Revenues	Total Grants and Entitlements		308,666	225,420	305,015
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	732,256	742,031	741,174
	Total Revenues from Local Sources		732,256	742,031	741,174
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	32
	Total Local Repayment of Debt		732,256	742,031	741,206
	Actual Revenues (Over)/Under Expenditures		-32	0	0
Debt Service Fund Revenues	Total Repayment of Debt		732,224	742,031	741,206
All Fund Revenues	Total Revenues/Sources		14,849,384	16,810,709	16,599,100
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		14,849,384	16,810,709	16,599,100

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,828,344	3,773,575	3,772,993	
	Special Education-Instruction	11-2XX-100-XXX	1,292,589	1,233,031	1,335,403	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	16,569	180,334	193,822	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	35,275	41,038	42,593	
	School-Sponsored Athletics-Instruction	11-402-100-XXX	6,749	96,871	102,000	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	185,589	373,162	445,084	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	137,757	135,848	135,101	
	Undistributed Expenditures-Health Services	11-000-213-XXX	202,275	210,124	207,199	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	255,337	269,438	280,678	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	1,114	12,560	15,200	
	Undistributed Expenditures-Guidance	11-000-218-XXX	186,809	193,554	193,484	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	320,928	395,827	430,558	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	184,062	220,353	147,250	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	504,324	522,008	556,630	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,025	57,600	49,800	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	282,948	318,988	327,100	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	280,744	278,537	253,138	
	Undistributed Expenditures-Central Services	11-000-251-XXX	194,286	223,695	210,575	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,222,468	1,394,478	1,436,953	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	570,137	713,117	742,543	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,080,138	3,624,575	3,829,594	
	Undistributed Expenditures-Food Services	11-000-310-930	24,000	31,165	10,000	
	Total Undistributed Expenditures			7,637,941	8,975,029	9,270,887
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	150	150
Increase In Maintenance Reserve		10-606	0	110,550	0	
General Fund Current Expenses	Total General Current Expense		12,817,467	14,410,578	14,717,848	

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	23,393	179,434	130,111
	Facilities Acquisition and Construction Services	12-000-400-XXX	967,634	1,252,846	704,520
	Interest Deposit to Capital Reserve	10-604	0	400	400
	Total Capital Outlay		991,027	1,432,680	835,031
General Fund Expenses and Transfers	General Fund Grand Total		13,808,494	15,843,258	15,552,879
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	8,549	0	0
	Student Activity Fund	20-475-XXX-XXX	20,832	0	0
	Scholarship Fund	20-476-XXX-XXX	500	500	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	9,460	9,940	9,000
	Title II	20-XXX-XXX-XXX	6,707	7,031	4,500
	Title IV	20-XXX-XXX-XXX	0	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	121,303	117,112	92,945
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	20,444	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	1,746	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	13,230	0	0
	Other	20-XXX-XXX-XXX	85,368	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	13,874	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	15,061	6,798	8,202
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	7,374	17,625	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	6,408	34,224	5,368
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	0	50,000
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	0	40,000
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	0	40,000
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	278,785	224,920	305,015
Special Revenue Fund Expenses	Total Special Revenue Funds		308,666	225,420	305,015

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	732,224	742,031	741,206
	Total Debt Service Funds		732,224	742,031	741,206
All Fund Expenses	Total Expenditures/Appropriations		14,849,384	16,810,709	16,599,100
Expenses Net of Transfers	Total Expenditures Net of Transfers		14,849,384	16,810,709	16,599,100

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	317,451	797,807	597,803	497,803
	Repayment of Debt	0	32	32	0
Restricted for General Operating Budget	Capital Reserve	2,146,243	2,196,243	996,643	345,369
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	350,402	350,402	461,102	461,252
	Legal Reserve	916,800	974,660	407,860	0
	Unemployment Fund	93,864	93,864	93,864	93,864
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	250,000	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 Special Revenue Fund	Student Activity Fund	61,188	58,487	58,487	58,487
	Scholarship Fund	18,253	17,773	17,273	17,273
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$22,605	\$24,838	\$28,840	\$26,650	\$27,422
Total Classroom Instruction	\$13,437	\$14,670	\$16,433	\$15,094	\$15,589
Classroom-Salaries and Benefits	\$12,908	\$14,235	\$15,740	\$14,457	\$14,935
Classroom-General Supplies and Textbooks	\$501	\$322	\$409	\$374	\$392
Classroom-Purchased Services	\$28	\$113	\$284	\$263	\$262
Total Support Services	\$3,794	\$4,721	\$5,724	\$5,260	\$5,416
Support Services-Salaries and Benefits	\$2,795	\$3,514	\$3,995	\$3,710	\$4,098
Total Administrative Costs	\$2,070	\$2,008	\$2,215	\$2,193	\$2,170
Administration Salaries and Benefits	\$1,747	\$1,719	\$1,887	\$1,812	\$1,817
Total Operations and Maintenance of Plant	\$2,844	\$3,049	\$3,700	\$3,334	\$3,502
Operations and Maintenance-Salaries and Benefits	\$1,399	\$1,606	\$1,760	\$1,620	\$1,815
Board Contribution to Food Services	\$0	\$50	\$0	\$63	\$20
Total Extracurricular Costs	\$321	\$120	\$425	\$393	\$415
Total Equipment Costs	\$401	\$48	\$0	\$362	\$264
Legal Costs	\$40	\$52	\$33	\$66	\$51
Employee Benefits as a percentage of salaries*	35.73%	40.69%	47.38%	46.90%	47.86%

\*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 2021-22 revised appropriations and the 2022-23 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	Coerage 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 to provide Special Services	0
Technology Services	Agreement with Readington Township for IT Services	0
Transportation Services, including Fuel	Jointure agreements for transportation with Califon, Lebanon Twp and HCESC	0

**Estimated Tax Rates**

Municipality	Category	Amount
Tewksbury Twp	(A) General Fund School Levy	13,052,724
	(D) Total School Levy	13,793,898
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	1,572,565,600
	(H) Estimated Equalized Valuation (as of 10/01/21)	1,642,709,287
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8300
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.8772
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7946
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8397

Employee Contract List for District

Name	Category	Measure
Dr. Jennifer Shouffler	Job Title	Superintendent
	Job Title II	Supervisor of Curriculum
	Base Annual Salary Amount	\$152,794
	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	07/01/21
	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)	\$0
	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	Maximum of paid upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum 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
Heather Goguen	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$118,000
	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	07/01/21
	End Date of Contract	06/30/22
	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
Heather Goguen	Total Allowances Amount	\$10,280
	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	\$16,338
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum 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