

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	241.0	257.0	261.0
On Roll Special Ed Full-Time	32.0	37.0	39.0
On Roll Subtotal	273.0	294.0	300.0
In Private School Placements	1.0		0.0
Sent to Other Districts Regular	0.0	1.0	0.0
Sent to Other Districts Special Ed	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	2,698,233	2,752,198	2,807,242
	Total Tuition	10-1300	6,645	5,500	6,000
	Transportation Fees from Other Local Education Authorities	10-1420-1440	43,864	34,000	34,000
	Unrestricted Miscellaneous Revenues	10-1XXX	113,395	10,000	15,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	100	100
	Interest Earned on Capital Reserve Funds	10-1XXX	0	100	100
	Total Revenues from Local Sources		2,862,137	2,801,898	2,862,442
General Fund Revenues from State Sources	School Choice Aid	10-3116	396,920	412,000	387,252
	Categorical Transportation Aid	10-3121	9,443	35,403	35,403
	Categorical Special Education Aid	10-3132	166,602	207,010	207,010
	Equalization Aid	10-3176	1,244,469	1,244,469	1,244,469
	Categorical Security Aid	10-3177	51,045	51,045	51,045
	Adjustment Aid	10-3178	0	300,489	255,174
	Supplemental Enrollment Growth Aid	10-3179	390,411	0	0
	Under Adequacy Aid	10-3180	10,056	0	0
	PARCC Readiness Aid	10-3181	3,380	0	0
	Per Pupil Growth Aid	10-3182	3,380	0	0
	Professional Learning Community Aid	10-3183	3,010	0	0
	Total Revenues from State Sources		2,278,716	2,250,416	2,180,353
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	29,111	8,632
	Actual Revenues (Over)/Under Expenditures		278,245	0	0
General Fund Revenues	Total Operating Budget		5,419,098	5,081,425	5,051,427
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	5,106	32,963	47,770
	Total Revenues from State Sources		5,106	32,963	47,770
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	76,825	77,323	50,000
	Title II	20-4451-4455	9,123	9,881	5,000
	Title IV	20-4471-4474	10,000	10,000	5,000
	Title Vi	20-4417-4418	68,763	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	0	67,087	50,000

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Federal Sources	Total Revenues from Federal Sources		164,711	164,291	110,000
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten/Kindergarten	20-5200	22,728	36,570	23,317
Special Revenue Fund Revenues	Total Grants and Entitlements		192,545	233,824	181,087
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	6,012	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	275,510	304,352	320,831
	Total Revenues from Local Sources		275,510	304,352	320,831
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	0	128,572	86,373
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1,522	1,191
	Total Local Repayment of Debt		281,522	434,446	408,395
	Actual Revenues (Over)/Under Expenditures		-1,191	0	0
Debt Service Fund Revenues	Total Repayment of Debt		280,331	434,446	408,395
All Fund Revenues	Total Revenues/Sources		5,891,974	5,749,695	5,640,909
Revenues Net of Transfers	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergarten/Kindergarten	20-5200	22,728	36,570	23,317
	Total Revenues/Sources Net of Transfers		5,869,246	5,713,125	5,617,592

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	1,196,915	1,330,188	1,275,588
	Special Education-Instruction	11-2XX-100-XXX	588,044	684,250	723,038
	Basic Skills/Remedial-Instruction	11-230-100-XXX	123,203	101,013	134,458
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	35,919	35,000	36,050
	Summer School	11-422-XXX-XXX	12,286	31,575	29,040
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	64,708	16,160	0
	Undistributed Expenditures-Health Services	11-000-213-XXX	62,087	62,773	63,033
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	82,652	86,812	84,911
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	151,334	193,235	194,750
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	29,236	27,439	27,395
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	291,812	195,337	172,994
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	42,388	32,379	32,806
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	117,087	134,522	138,566
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	76,178	84,567	87,240
	Undistributed Expenditures-Central Services	11-000-251-XXX	86,632	90,909	93,468
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	495,899	543,699	553,086
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	236,698	181,300	177,426
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,115,209	1,211,096	1,208,407
	Total Undistributed Expenditures		2,851,920	2,860,228	2,834,082
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	100	100
General Fund Current Expenses	Total General Current Expense		4,808,287	5,042,354	5,032,356
Capital Outlay	Equipment	12-XXX-XXX-730	79,369	20,000	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	31,442	18,971	18,971
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	500,000	0	0
	Interest Deposit to Capital Reserve	10-604	0	100	100
	Total Capital Outlay		610,811	39,071	19,071
General Fund Expenses and Transfers	General Fund Grand Total		5,419,098	5,081,425	5,051,427

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	27,834	69,533	71,087
	Total Preschool Education Aid	20-218-XXX-XXX	27,834	69,533	71,087
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	27,834	69,533	71,087
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	76,825	77,323	50,000
	Title II	20-XXX-XXX-XXX	9,123	9,881	5,000
	Title IV	20-XXX-XXX-XXX	10,000	10,000	5,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	68,763	67,087	50,000
	Total Federal Projects	20-XXX-XXX-XXX	164,711	164,291	110,000
Special Revenue Fund Expenses	Total Special Revenue Funds		192,545	233,824	181,087
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	280,331	434,446	408,395
	Total Debt Service Funds		280,331	434,446	408,395
All Fund Expenses	Total Expenditures/Appropriations		5,891,974	5,749,695	5,640,909
Expenses Net of Transfers	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	22,728	36,570	23,317
	Total Expenditures Net of Transfers		5,869,246	5,713,125	5,617,592

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	929,660	729,660	729,760	729,860
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	560,550	560,550	560,650	560,750
	Legal Reserve	28,937	37,569	8,632	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	245,353	250,174	250,000	250,000
	Repayment of Debt	1,522	2,713	1,191	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	\$15,435	\$15,257	\$16,619	\$16,583	\$16,334
Total Classroom Instruction	\$9,293	\$9,017	\$10,034	\$10,162	\$10,084
Classroom-Salaries and Benefits	\$8,600	\$8,780	\$9,633	\$9,615	\$9,816
Classroom-General Supplies and Textbooks	\$612	\$166	\$322	\$489	\$223
Classroom-Purchased Services	\$81	\$71	\$79	\$58	\$45
Total Support Services	\$2,485	\$2,773	\$2,603	\$2,605	\$2,471
Support Services-Salaries and Benefits	\$1,936	\$1,904	\$2,007	\$1,999	\$1,993
Total Administrative Costs	\$1,175	\$1,266	\$1,384	\$1,385	\$1,384
Administration Salaries and Benefits	\$1,011	\$1,120	\$1,215	\$1,188	\$1,185
Total Operations and Maintenance of Plant	\$2,155	\$1,967	\$2,244	\$2,137	\$2,122
Operations and Maintenance-Salaries and Benefits	\$960	\$1,015	\$885	\$1,008	\$1,005
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$190	\$170	\$177	\$167	\$166
Total Equipment Costs	\$197	\$268	\$68	\$68	\$0
Legal Costs	\$22	\$32	\$34	\$35	\$37
Employee Benefits as a percentage of salaries*	39.49%	39.95%	40.30%	40.00%	38.29%

*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)
Professional Staff Development	Professional Development for Teachers/Aides	5,000
Special Education Services	Occupational Therapist	16,000
	Physical Therapist	9,000
Transportation Services, including Fuel	Transportation, Fuel, Driver	10,000

Estimated Tax Rates

Municipality	Category	Amount
Tuckerton Boro	(A) General Fund School Levy	2,807,242
	(D) Total School Levy	3,128,073
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	407,199,800
	(H) Estimated Equalized Valuation (as of 10/01/18)	418,886,740
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6894
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7682
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6702
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7468

Employee Contract List for District

Name	Category	Measure
Brian Mathis	Job Title	Other
	Job Title II	Facilities Coordinator
	Base Annual Salary Amount	\$77,034
	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	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
	Total Allowances Amount	\$500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$23,190
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$17,960
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout per state limitations
	Contractual Post-Employment Benefit Description of Payout of Vacation days	10 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	No personal time
	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
Brian Mathis	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
Janet Gangemi	Job Title	Superintendent
	Job Title II	Business Administrator
	Base Annual Salary Amount	\$129,540
	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	06/30/20
	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
Janet Gangemi	Total Allowances Amount	\$4,700
	Total Bonuses Amount	\$15,000
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$11,730
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$17,250
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout as per state limitations
	Contractual Post-Employment Benefit Description of Payout of Vacation days	5 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	No personal days
	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	
Stephanie Wroniuk	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$90,000
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Stephanie Wroniuk	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	10/16/18
	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	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
	Total Allowances Amount	\$2,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$4,564
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$16,750
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout per state limitations
	Contractual Post-Employment Benefit Description of Payout of Vacation days	5 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	no personal days
	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	

Employee Contract List for District

Name	Category	Measure
Stephanie Wroniuk	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