

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	257.0	291.0	302.0
On Roll Special Ed Full-Time	37.0	40.0	37.0
On Roll Subtotal	294.0	331.0	339.0
Sent to Other Districts Regular	1.0	2.0	0.0
Sent to Other Districts Special Ed		1.0	0.0
Received		1.0	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	2,752,198	2,807,242	2,863,387
	Total Tuition	10-1300	15,030	6,000	6,000
	Transportation Fees from Other Local Education Authorities	10-1420-1440	38,145	34,000	0
	Unrestricted Miscellaneous Revenues	10-1XXX	193,853	15,000	24,000
	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			2,999,226	2,862,442
General Fund Revenues from State Sources	School Choice Aid	10-3116	412,000	387,252	420,680
	Categorical Transportation Aid	10-3121	35,403	35,403	35,403
	Categorical Special Education Aid	10-3132	207,010	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	300,489	255,174	227,965
	Other State Aids	10-3XXX	41,314	0	0
Total Revenues from State Sources			2,291,730	2,180,353	2,186,572
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	8,632	120,054
	Adjustment for Prior Year Encumbrances		0	254,685	0
	Actual Revenues (Over)/Under Expenditures		-231,782	0	0
General Fund Revenues	Total Operating Budget		5,059,174	5,306,112	5,200,213
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	32,963	703,120	715,904
	Total Revenues from State Sources		32,963	703,120	715,904
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	77,323	72,402	50,000
	Title II	20-4451-4455	9,881	9,164	5,000
	Title IV	20-4471-4474	0	10,000	5,000
	Title VI	20-4417-4418	10,000	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	67,087	70,637	50,000
	Total Revenues from Federal Sources		164,291	162,203	110,000
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	0	0	16,838
Special Revenue Fund Revenues	Total Grants and Entitlements		197,254	865,323	842,742

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	34	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	304,352	320,831	313,516
	Local Tax Levy-Repayment of Community Disaster Loan	40-1210	0	0	13,904
	Total Revenues from Local Sources		304,352	320,831	327,420
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	128,572	86,373	84,879
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1,191	0
	Total Local Repayment of Debt		432,958	408,395	412,299
	Actual Revenues (Over)/Under Expenditures		1,488	0	0
Debt Service Fund Revenues	Total Repayment of Debt		434,446	408,395	412,299
All Fund Revenues	Total Revenues/Sources		5,690,874	6,579,830	6,455,254
Revenues Net of Transfers	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	0	0	16,838
	Total Revenues/Sources Net of Transfers		5,690,874	6,579,830	6,438,416

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	1,332,140	1,277,872	1,329,279
	Special Education-Instruction	11-2XX-100-XXX	692,186	787,800	739,486
	Basic Skills/Remedial-Instruction	11-230-100-XXX	101,013	133,305	196,473
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	48,379	36,050	38,000
	Summer School	11-422-XXX-XXX	23,974	29,040	29,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	8,483	28,571	0
	Undistributed Expenditures-Health Services	11-000-213-XXX	63,206	67,063	64,971
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	83,533	90,062	95,395
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	186,576	194,382	197,600
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	32,456	35,000	35,465
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	204,950	195,199	205,682
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	31,701	34,168	35,363
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	137,492	144,267	147,139
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	83,029	91,875	95,417
	Undistributed Expenditures-Central Services	11-000-251-XXX	91,817	95,042	94,017
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	523,211	582,337	622,093
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	149,670	154,048	152,162
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,188,644	1,088,876	1,103,500
	Total Undistributed Expenditures		2,784,768	2,800,890	2,848,804
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		4,982,460	5,065,057	5,181,142
Capital Outlay	Equipment	12-XXX-XXX-730	7,743	221,984	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	18,971	18,971	18,971
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	50,000	0	0
	Interest Deposit to Capital Reserve	10-604	0	100	100
	Total Capital Outlay		76,714	241,055	19,071
General Fund Expenses and Transfers	General Fund Grand Total		5,059,174	5,306,112	5,200,213

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	32,963	329,231	347,992
	Support Services	20-218-200-XXX	0	249,389	272,750
	Facility Acquisition and Construction Services	20-218-400-XXX	0	124,500	112,000
	Total Preschool Education Aid	20-218-XXX-XXX	32,963	703,120	732,742
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	32,963	703,120	732,742
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	77,323	72,402	50,000
	Title II	20-XXX-XXX-XXX	9,881	9,164	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	67,087	70,637	50,000
	Total Federal Projects	20-XXX-XXX-XXX	164,291	162,203	110,000
Special Revenue Fund Expenses	Total Special Revenue Funds		197,254	865,323	842,742
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	434,446	408,395	412,299
	Total Debt Service Funds		434,446	408,395	412,299
All Fund Expenses	Total Expenditures/Appropriations		5,690,874	6,579,830	6,455,254
Expenses Net of Transfers	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	16,838
	Total Expenditures Net of Transfers		5,690,874	6,579,830	6,438,416

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	729,660	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	37,569	128,396	119,764	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	296,917	250,290	250,290	250,000
	Repayment of Debt	2,713	1,225	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	\$15,257	\$15,691	\$16,334	\$16,476	\$16,610
Total Classroom Instruction	\$9,017	\$9,627	\$10,084	\$10,234	\$10,218
Classroom-Salaries and Benefits	\$8,780	\$9,124	\$9,816	\$9,848	\$9,855
Classroom-General Supplies and Textbooks	\$166	\$448	\$223	\$320	\$301
Classroom-Purchased Services	\$71	\$54	\$45	\$66	\$62
Total Support Services	\$2,773	\$2,483	\$2,471	\$2,794	\$2,872
Support Services-Salaries and Benefits	\$1,904	\$1,903	\$1,993	\$2,010	\$2,032
Total Administrative Costs	\$1,266	\$1,348	\$1,384	\$1,254	\$1,254
Administration Salaries and Benefits	\$1,120	\$1,201	\$1,185	\$1,026	\$1,063
Total Operations and Maintenance of Plant	\$1,967	\$1,951	\$2,122	\$1,986	\$2,062
Operations and Maintenance-Salaries and Benefits	\$1,015	\$925	\$1,005	\$890	\$906
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$170	\$218	\$166	\$146	\$150
Total Equipment Costs	\$268	\$25	\$0	\$1,047	\$330
Legal Costs	\$32	\$16	\$37	\$42	\$29
Employee Benefits as a percentage of salaries*	39.95%	39.36%	38.29%	34.16%	33.51%

*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)
Food Services	Food Services shared between 5 districts	0
Special Education Services	OT, PT, School Psychologist, Behaviorist	0

Estimated Tax Rates

Municipality	Category	Amount
Tuckerton Boro	(A) General Fund School Levy	2,863,387
	(D) Total School Levy	3,190,807
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	414,731,900
	(H) Estimated Equalized Valuation (as of 10/01/19)	422,333,910
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.6904
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.7694
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.6780
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.7555

Employee Contract List for District

Name	Category	Measure
Brian Mathis	Job Title	Other
	Job Title II	Facilities Coordinator
	Base Annual Salary Amount	\$82,720
	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	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	\$1,000
	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	\$18,154
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout as per state law
	Contractual Post-Employment Benefit Description of Payout of Vacation days	10 days at per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for personnel days
	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	\$145,150
	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	06/30/21
	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	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	\$4,200
	Total Bonuses Amount	\$15,000
	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	\$20,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max permitted by law
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max 10 days at per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for personnel 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	\$100,845
	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	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	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	\$1,500
	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	\$17,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum per state regulations
	Contractual Post-Employment Benefit Description of Payout of Vacation days	5 at per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for personnel 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