

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	762.0	721.0	968.0
On Roll Special Ed Full-Time	103.0	91.0	144.0
On Roll Subtotal	865.0	812.0	1,112.0
In Private School Placements	5.0	4.0	0.0
Sent to Other Districts Regular	278.5	268.0	0.0
Sent to Other Districts Special Ed	56.0	56.0	0.0
Received	95.0	9.0	0.0
In State Facilities	1.0		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	19,437,775	20,076,775	20,775,354
	Total Tuition	10-1300	19,490	30,000	20,000
	Rents and Royalties	10-1910	45,165	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	45,182	44,165	0
	Interest Earned on Capital Reserve Funds	10-1XXX	79	50	50
	Total Revenues from Local Sources		19,547,691	20,150,990	20,795,404
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	299,736	299,736	299,736
	Extraordinary Aid	10-3131	287,928	264,136	200,000
	Categorical Special Education Aid	10-3132	1,040,076	1,040,076	1,040,076
	Equalization Aid	10-3176	2,901,349	2,834,063	2,899,167
	Categorical Security Aid	10-3177	319,475	319,475	319,475
	Other State Aids	10-3XXX	6,090	0	0
	Total Revenues from State Sources		4,854,654	4,757,486	4,758,454
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	0	20,613
	Total Revenues from Federal Sources		0	0	20,613
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	210,005	331,026
	Withdrawal from Capital Reserve for Local Share	10-307	68,122	0	0
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	200,000
	Transfers from Other Funds	10-5200	34,288	0	0
	Adjustment for Prior Year Encumbrances		0	473,101	0
	Actual Revenues (Over)/Under Expenditures		-238,406	0	0
General Fund Revenues	Total Operating Budget		24,266,349	25,591,582	26,105,497
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	3,030	0	0
	Total Revenues from Local Sources	20-1XXX	3,030	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	92,400	92,400	92,400
	Total Revenues from State Sources		92,400	92,400	92,400

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	234,839	250,127	212,608
	Title II	20-4451-4455	40,874	46,326	39,377
	Title III	20-4491-4494	6,739	11,024	9,370
	Title IV	20-4471-4474	14,655	17,345	14,743
	I.D.E.A. Part B (Handicapped)	20-4420-4429	253,309	258,664	219,864
	CARES Act Education Stabilization Fund	20-4530	60,206	201,974	0
	Coronavirus Relief Fund (CRF)	20-4532	0	75,969	0
	Total Revenues from Federal Sources		610,622	861,429	495,962
Special Revenue Fund Revenues	Total Grants and Entitlements		706,052	953,829	588,362
All Fund Revenues	Total Revenues/Sources		24,972,401	26,545,411	26,693,859
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		24,972,401	26,545,411	26,693,859

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	5,150,238	5,242,527	4,995,076
	Special Education-Instruction	11-2XX-100-XXX	761,415	967,583	1,340,090
	Basic Skills/Remedial-Instruction	11-230-100-XXX	92,960	93,416	347,670
	Bilingual Education-Instruction	11-240-100-XXX	224,654	202,413	292,209
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	19,176	21,720	22,382
	School-Sponsored Athletics-Instruction	11-402-100-XXX	17,323	21,001	22,419
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	8,186,217	9,345,193	8,084,759
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	59,490	73,850	74,682
	Undistributed Expenditures-Health Services	11-000-213-XXX	134,949	143,130	125,029
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	159,970	233,651	346,651
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	486,246	550,526	415,242
	Undistributed Expenditures-Guidance	11-000-218-XXX	108,554	113,854	134,617
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	674,023	749,412	840,323
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	113,497	89,517	187,341
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	157,390	31,882	61,370
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,409	23,900	35,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	375,536	483,296	468,337
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	664,051	653,421	667,419
	Undistributed Expenditures-Central Services	11-000-251-XXX	248,609	379,605	365,727
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	140,415	142,652	145,506
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,686,439	1,504,217	1,608,291
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	649,897	698,221	679,620
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,412,520	2,782,023	2,674,171
	Total Undistributed Expenditures			16,261,212	17,998,350
General Fund Current Expenses for Increased Reserves	Increase In Maintenance Reserve	10-606	200,000	0	0
General Fund Current Expenses	Total General Current Expense		22,726,978	24,547,010	23,933,931

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	158,660	253,426	409,808
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,140,765	747,101	1,745,311
	Increase In Capital Reserve	10-604	213,686	0	0
	Interest Deposit to Capital Reserve	10-604	79	50	50
	Total Capital Outlay		1,513,190	1,000,577	2,155,169
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	26,181	43,995	16,397
	General Fund Grand Total		24,266,349	25,591,582	26,105,497
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,030	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	92,400	92,400	92,400
	Total Preschool Education Aid	20-218-XXX-XXX	92,400	92,400	92,400
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	92,400	92,400	92,400
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	234,839	250,127	212,608
	Title II	20-XXX-XXX-XXX	40,874	46,326	39,377
	Title III	20-XXX-XXX-XXX	6,739	11,024	9,370
	Title IV	20-XXX-XXX-XXX	14,655	17,345	14,743
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	253,309	258,664	219,864
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	60,206	201,974	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	75,969	0
	Total Federal Projects	20-XXX-XXX-XXX	610,622	861,429	495,962
Special Revenue Fund Expenses	Total Special Revenue Funds		706,052	953,829	588,362
All Fund Expenses	Total Expenditures/Appropriations		24,972,401	26,545,411	26,693,859
Expenses Net of Transfers	Total Expenditures Net of Transfers		24,972,401	26,545,411	26,693,859

**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	254,357	400,000	400,050	200,100
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	200,000	200,000	200,000
	Legal Reserve	182,448	212,326	212,326	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	752,556	831,075	621,070	502,370
	Repayment of Debt	0	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	\$15,511	\$15,874	\$13,323	\$17,918	\$13,662
Total Classroom Instruction	\$9,476	\$9,153	\$7,795	\$10,401	\$7,967
Classroom-Salaries and Benefits	\$8,958	\$8,736	\$7,330	\$9,829	\$7,499
Classroom-General Supplies and Textbooks	\$289	\$255	\$225	\$263	\$231
Classroom-Purchased Services	\$229	\$163	\$240	\$309	\$238
Total Support Services	\$2,050	\$2,599	\$2,163	\$2,943	\$2,282
Support Services-Salaries and Benefits	\$1,430	\$1,915	\$1,503	\$2,015	\$1,325
Total Administrative Costs	\$1,882	\$1,893	\$1,717	\$2,373	\$1,711
Administration Salaries and Benefits	\$1,540	\$1,598	\$1,386	\$1,858	\$1,361
Total Operations and Maintenance of Plant	\$2,040	\$2,160	\$1,579	\$2,108	\$1,635
Operations and Maintenance-Salaries and Benefits	\$957	\$984	\$817	\$1,096	\$878
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$46	\$53	\$50	\$68	\$51
Total Equipment Costs	\$106	\$184	\$180	\$313	\$369
Legal Costs	\$33	\$58	\$51	\$68	\$54
Employee Benefits as a percentage of salaries*	27.07%	26.47%	29.40%	29.77%	27.38%

\*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.

**Estimated Tax Rates**

Municipality	Category	Amount
Little Ferry Borough	(A) General Fund School Levy	20,775,354
	(D) Total School Levy	20,775,354
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	1,090,294,300
	(H) Estimated Equalized Valuation (as of 10/01/20)	1,252,189,468
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.9055
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.9055
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.6591
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.6591

Employee Contract List for District

Name	Category	Measure
Frank R. Scarafile	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$187,347
	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	07/01/17
	End Date of Contract	07/01/22
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	30
	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	16
	Description of Other Contracted Non-Working Days	Holiday
	Total Allowances Amount	\$15,000
	Total Bonuses Amount	\$28,102
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,500
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$45,220
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 Per Day - 35 days carried forward
	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
Frank R. Scarafile	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
Lou Albanese	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Bldgs & Grounds
	Base Annual Salary Amount	\$92,004
	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	14
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	16
	Description of Other Contracted Non-Working Days	Holiday

Employee Contract List for District

Name	Category	Measure
Lou Albanese	Total Allowances Amount	\$1,700
	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	None
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None
	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	
Mark Horst	Job Title	Information Technology
	Job Title II	None Reported
	Base Annual Salary Amount	\$86,700
	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
Mark Horst	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	14
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	16
	Description of Other Contracted Non-Working Days	Holiday
	Total Allowances Amount	\$1,200
	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	None
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None
	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

Employee Contract List for District

Name	Category	Measure
Mark Horst	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
Tina L. Trueba	Job Title	Business Administrator
	Job Title II	Board Secretary/HR
	Base Annual Salary Amount	\$138,210
	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	14
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	16
	Description of Other Contracted Non-Working Days	Holiday
	Total Allowances Amount	\$2,700
	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	\$28,289
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement - Max Allowed	

Employee Contract List for District

Name	Category	Measure
Tina L. Trueba	Contractual Post-Employment Benefit Description of Payout of Vacation days	25 days carried forward
	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