

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	291.0	310.0	311.0
On Roll Special Ed Full-Time	40.0	41.0	42.0
On Roll Subtotal	331.0	351.0	353.0
Sent to Other Districts Regular	2.0	2.0	0.0
Sent to Other Districts Special Ed	1.0	3.0	0.0
Received	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	2,807,242	2,863,387	2,920,655
	Total Tuition	10-1300	3,657	6,000	6,000
	Transportation Fees from Individuals	10-1410	1,800	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	27,985	23,964	20,000
	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			2,840,684	2,893,551
General Fund Revenues from State Sources	School Choice Aid	10-3116	387,252	420,680	421,840
	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	1,450,933
	Categorical Security Aid	10-3177	51,045	51,045	51,045
	Adjustment Aid	10-3178	255,174	227,965	227,965
	Total Revenues from State Sources			2,180,353	2,186,572
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	120,054	169,480
	Withdrawal from Maintenance Reserve	10-310	0	0	105,000
	Transfers from Other Funds	10-5200	0	0	98,339
	Adjustment for Prior Year Encumbrances		0	189,464	0
	Actual Revenues (Over)/Under Expenditures		-95,627	0	0
General Fund Revenues	Total Operating Budget		4,925,410	5,389,641	5,713,870
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	0	23,790
	Preschool Education Aid	20-3218	703,120	715,904	713,934
	Total Revenues from State Sources		703,120	715,904	737,724
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	72,402	72,615	70,000
	Title II	20-4451-4455	9,164	10,598	10,000
	Title IV	20-4471-4474	10,000	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	70,637	75,572	70,000
	CARES Act Education Stabilization Fund	20-4530	0	22,332	0
	CARES-Digital Divide Grant	20-4531	0	44,457	0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Coronavirus Relief Fund (CRF)	20-4532	0	58,171	0
	Total Revenues from Federal Sources		162,203	293,745	160,000
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	16,838	26,442
Special Revenue Fund Revenues	Total Grants and Entitlements		865,323	1,026,487	924,166
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	25	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	320,831	313,516	308,083
	Local Tax Levy-Repayment of Community Disaster Loan	40-1210	0	13,904	13,552
	Total Revenues from Local Sources		320,831	327,420	321,635
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	86,373	84,879	85,202
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	59
	Total Local Repayment of Debt		407,229	412,299	406,896
	Actual Revenues (Over)/Under Expenditures		1,166	0	0
Debt Service Fund Revenues	Total Repayment of Debt		408,395	412,299	406,896
All Fund Revenues	Total Revenues/Sources		6,199,128	6,828,427	7,044,932
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	16,838	26,442
	Total Revenues/Sources Net of Transfers		6,199,128	6,811,589	7,018,490

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	1,218,909	1,370,685	1,509,208
	Special Education-Instruction	11-2XX-100-XXX	739,973	653,593	727,651
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	196,473	183,073
	Bilingual Education-Instruction	11-240-100-XXX	95,002	0	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	35,225	38,000	45,000
	Summer School	11-422-XXX-XXX	25,379	62,149	46,600
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	28,572	150,713	152,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	66,826	64,971	62,089
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	100,922	95,395	97,987
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	177,609	197,600	197,041
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	35,000	35,103	35,335
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	172,473	264,682	260,845
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	33,688	35,363	36,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	115,580	153,828	156,397
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	88,977	95,552	89,450
	Undistributed Expenditures-Central Services	11-000-251-XXX	87,344	80,753	74,032
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	585,388	597,534	699,829
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	130,062	135,828	137,765
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	917,421	1,091,930	1,086,058
	Total Undistributed Expenditures			2,539,862	2,999,252
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		4,654,350	5,320,252	5,596,460
Capital Outlay	Equipment	12-XXX-XXX-730	192,588	50,318	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	78,472	18,971	18,971
	Increase In Capital Reserve	10-604	0	0	98,339
	Interest Deposit to Capital Reserve	10-604	0	100	100
	Total Capital Outlay			271,060	69,389
General Fund Expenses and Transfers	General Fund Grand Total		4,925,410	5,389,641	5,713,870

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	329,231	331,154	335,350
	Support Services	20-218-200-XXX	216,810	302,372	428,816
	Facility Acquisition and Construction Services	20-218-400-XXX	157,079	99,216	0
	Total Preschool Education Aid	20-218-XXX-XXX	703,120	732,742	764,166
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	703,120	732,742	764,166
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	72,402	72,615	70,000
	Title II	20-XXX-XXX-XXX	9,164	10,598	10,000
	Title IV	20-XXX-XXX-XXX	10,000	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	70,637	75,572	70,000
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	22,332	0
	Bridging the Digital Divide Program	20-478-XXX-XXX	0	44,457	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	58,171	0
	Total Federal Projects	20-XXX-XXX-XXX	162,203	293,745	160,000
Special Revenue Fund Expenses	Total Special Revenue Funds		865,323	1,026,487	924,166
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	408,395	412,299	406,896
	Total Debt Service Funds		408,395	412,299	406,896
All Fund Expenses	Total Expenditures/Appropriations		6,199,128	6,828,427	7,044,932
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	16,838	26,442
	Total Expenditures Net of Transfers		6,199,128	6,811,589	7,018,490

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	729,660	729,660	729,760	828,199
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	560,550	560,550	560,650	455,750
	Legal Reserve	128,396	289,244	169,480	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	250,290	250,290	250,000	250,000
	Repayment of Debt	1,225	59	59	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	\$15,691	\$15,033	\$16,610	\$16,092	\$17,117
Total Classroom Instruction	\$9,627	\$9,275	\$10,218	\$9,753	\$10,340
Classroom-Salaries and Benefits	\$9,124	\$8,764	\$9,855	\$9,284	\$9,910
Classroom-General Supplies and Textbooks	\$448	\$136	\$301	\$389	\$348
Classroom-Purchased Services	\$54	\$374	\$62	\$80	\$82
Total Support Services	\$2,483	\$2,547	\$2,872	\$3,036	\$3,237
Support Services-Salaries and Benefits	\$1,903	\$1,944	\$2,032	\$2,222	\$2,222
Total Administrative Costs	\$1,348	\$1,110	\$1,254	\$1,189	\$1,136
Administration Salaries and Benefits	\$1,201	\$1,002	\$1,063	\$1,003	\$942
Total Operations and Maintenance of Plant	\$1,951	\$1,951	\$2,062	\$1,920	\$2,186
Operations and Maintenance-Salaries and Benefits	\$925	\$860	\$906	\$859	\$812
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$218	\$138	\$150	\$145	\$170
Total Equipment Costs	\$25	\$1,043	\$330	\$426	\$0
Legal Costs	\$16	\$3	\$29	\$28	\$28
Employee Benefits as a percentage of salaries*	39.36%	31.38%	33.51%	33.95%	33.34%

*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)
Food Services	Shared jointure for food services	0
Professional Staff Development	Professional development opportunities to reduce costs	0
Special Education Services	Related Services: Physical Therapy, Occupational Therapy, Psychologist, LDTC	0
Transportation Services, including Fuel	Transportation for out of district placements	0

Estimated Tax Rates

Municipality	Category	Amount
Tuckerton Boro	(A) General Fund School Levy	2,920,655
	(D) Total School Levy	3,242,290
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	418,682,900
	(H) Estimated Equalized Valuation (as of 10/01/20)	435,991,773
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.6976
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.7744
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.6699
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.7437

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	07/01/20
	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	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)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$25,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	as per state maximum
	Contractual Post-Employment Benefit Description of Payout of Vacation days	district policy
	Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
	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
Brianna Gibaldi	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Supervisor Special Servic
	Base Annual Salary Amount	\$83,137
	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	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
Brianna Gibaldi	Total Allowances Amount	\$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	\$25,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	as per state maximum
	Contractual Post-Employment Benefit Description of Payout of Vacation days	district policy
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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	
Janet Gangemi	Job Title	Superintendent
	Job Title II	Business Administrator
	Base Annual Salary Amount	\$148,895
	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
Janet Gangemi	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/22
	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
	Total Allowances Amount	\$3,700
	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	\$30,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	state maximum
	Contractual Post-Employment Benefit Description of Payout of Vacation days	based on days at retirement
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
Janet Gangemi	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
Siobhan Grayson	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$105,000
	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	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	\$15,000	
Contractual Post-Employment Benefit Description of Payout of Sick days	as per state maximum	

Employee Contract List for District

Name	Category	Measure
Siobhan Grayson	Contractual Post-Employment Benefit Description of Payout of Vacation days	none accrued
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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