

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	246.0	232.0	290.0
On Roll Special Ed Full-Time	29.0	36.0	36.0
On Roll Subtotal	275.0	268.0	326.0
Received	15.0	9.0	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	2,834,520	3,010,446	3,275,926
	Total Tuition	10-1300	111,253	39,750	102,910
	Unrestricted Miscellaneous Revenues	10-1XXX	24,961	50,000	50,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	0	100
	Interest Earned on Maintenance Reserve	10-1XXX	0	375	375
	Interest Earned on Capital Reserve Funds	10-1XXX	0	250	250
	Total Revenues from Local Sources		2,970,734	3,100,821	3,429,561
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	20,818	20,818	20,818
	Categorical Special Education Aid	10-3132	163,500	163,500	163,500
	Equalization Aid	10-3176	857,242	857,242	857,242
	Categorical Security Aid	10-3177	25,761	25,761	25,761
	Adjustment Aid	10-3178	301,342	284,300	245,443
	Other State Aids	10-3XXX	870	0	0
	Total Revenues from State Sources		1,369,533	1,351,621	1,312,764
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	265,728	365,789	250,000
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	40,000
	Transfers from Other Funds	10-5200	60,829	0	0
	Actual Revenues (Over)/Under Expenditures		-302,442	0	0
General Fund Revenues	Total Operating Budget		4,364,382	4,818,231	5,032,325
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	26,870	38,924	33,085
	Title II	20-4451-4455	4,566	4,237	3,601
	Title IV	20-4471-4474	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	77,222	74,768	63,553
	Other	20-4XXX	0	4,350	3,698
	Total Revenues from Federal Sources		118,658	132,279	112,437
Special Revenue Fund Revenues	Total Grants and Entitlements		118,658	132,279	112,437

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	228,725	229,000	224,100
	Total Revenues from Local Sources		228,725	229,000	224,100
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		228,725	229,000	224,100
Debt Service Fund Revenues	Total Repayment of Debt		228,725	229,000	224,100
All Fund Revenues	Total Revenues/Sources		4,711,765	5,179,510	5,368,862
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,711,765	5,179,510	5,368,862

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	1,550,943	1,587,210	1,669,694
	Special Education-Instruction	11-2XX-100-XXX	434,987	569,070	663,392
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	92,434	95,490	97,345
	School-Sponsored Athletics-Instruction	11-402-100-XXX	11,028	14,200	13,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	20,416	27,000	27,000
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	8,760	9,024	9,248
	Undistributed Expenditures-Health Services	11-000-213-XXX	83,829	87,288	72,555
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	70,086	91,250	93,859
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	28,754	200	200
	Undistributed Expenditures-Guidance	11-000-218-XXX	26,282	33,070	33,747
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	225,469	241,969	265,569
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	39,236	64,070	73,084
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	52,378	65,845	67,555
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,612	500	1,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	166,266	195,932	182,341
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	71,479	74,750	76,594
	Undistributed Expenditures-Central Services	11-000-251-XXX	110,809	136,881	145,160
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	306,921	413,700	403,708
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	118,095	74,000	72,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	910,020	1,000,564	977,956
		Total Undistributed Expenditures		2,240,412	2,516,043
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	375	375
	Interest Earned on Current Expense Emergency Res	10-607	0	0	100
General Fund Current Expenses	Total General Current Expense		4,329,804	4,782,388	4,946,482
Capital Outlay	Equipment	12-XXX-XXX-730	3,985	5,000	15,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	30,593	30,593	30,593
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	0	40,000
	Interest Deposit to Capital Reserve	10-604	0	250	250
		Total Capital Outlay		34,578	35,843

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Expenses and Transfers	General Fund Grand Total		4,364,382	4,818,231	5,032,325
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	26,870	38,924	33,085
	Title II	20-XXX-XXX-XXX	4,566	4,237	3,601
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	77,222	74,768	63,553
	Other	20-XXX-XXX-XXX	0	4,350	3,698
	Total Federal Projects	20-XXX-XXX-XXX	118,658	132,279	112,437
Special Revenue Fund Expenses	Total Special Revenue Funds		118,658	132,279	112,437
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	228,725	229,000	224,100
	Total Debt Service Funds		228,725	229,000	224,100
All Fund Expenses	Total Expenditures/Appropriations		4,711,765	5,179,510	5,368,862
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,711,765	5,179,510	5,368,862

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	231,001	231,001	231,251	191,501
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	150,267	150,267	150,642	151,017
	Legal Reserve	510,517	524,326	250,000	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	49,661	49,661	49,761
	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	324,748	297,992	206,529	206,529
	Repayment of Debt	0	0	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	\$15,086	\$15,241	\$15,825	\$17,369	\$14,868
Total Classroom Instruction	\$9,512	\$9,445	\$9,500	\$10,518	\$9,172
Classroom-Salaries and Benefits	\$8,917	\$8,995	\$9,168	\$10,039	\$8,736
Classroom-General Supplies and Textbooks	\$223	\$251	\$146	\$275	\$230
Classroom-Purchased Services	\$373	\$199	\$187	\$204	\$206
Total Support Services	\$2,287	\$2,497	\$2,601	\$2,845	\$2,389
Support Services-Salaries and Benefits	\$1,993	\$2,212	\$2,337	\$2,564	\$2,148
Total Administrative Costs	\$1,515	\$1,576	\$1,639	\$1,775	\$1,516
Administration Salaries and Benefits	\$1,259	\$1,249	\$1,293	\$1,428	\$1,197
Total Operations and Maintenance of Plant	\$1,334	\$1,242	\$1,605	\$1,707	\$1,365
Operations and Maintenance-Salaries and Benefits	\$512	\$510	\$606	\$662	\$547
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$438	\$480	\$480	\$525	\$427
Total Equipment Costs	\$22	\$14	\$17	\$19	\$46
Legal Costs	\$0	\$0	\$14	\$0	\$12
Employee Benefits as a percentage of salaries*	33.60%	32.84%	32.78%	32.67%	29.98%

*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 provided by Eastern Regional HSd	0
Insurance Coverages and Benefits	Member of NJSIG	0
Purchasing	Use of cooperative purchasing with ESC's	0
Transportation Services, including Fuel	Services provided by other LEA and ESC	0

Estimated Tax Rates

Municipality	Category	Amount
Gibbsboro	(A) General Fund School Levy	3,143,186
	(D) Total School Levy	3,367,286
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	229,901,100
	(H) Estimated Equalized Valuation (as of 10/01/19)	261,251,250
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3672
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.4647
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2031
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2889

Employee Contract List for District

Name	Category	Measure
Barri Veytsman	Job Title	Psychologist
	Job Title II	Supervisor of Special Ed
	Base Annual Salary Amount	\$102,482
	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	\$2,339
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,400
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$8,100
	Contractual Post-Employment Benefit Description of Payout of Sick days	up to a maximum of 180 days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	accrues as sick days
	Contractual Post-Employment Benefit Description of Payout of Personal days	accrues as sick 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
Barri Veytsman	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
Jack Marcellus	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$147,500
	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	05/08/17
	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
Jack Marcellus	Total Allowances Amount	\$2,339
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,400
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$8,100
	Contractual Post-Employment Benefit Description of Payout of Sick days	up to a maximum of 180 days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	accrues as sick days
	Contractual Post-Employment Benefit Description of Payout of Personal days	accrues as sick 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	
James Cordery	Job Title	Business Administrator
	Job Title II	Curriculum Coordinator
	Base Annual Salary Amount	\$92,500
	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
	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	\$1,700
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
James Cordery	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,400
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$8,100
	Contractual Post-Employment Benefit Description of Payout of Sick days	up to a maximum of 180 days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	accrues as sick days
	Contractual Post-Employment Benefit Description of Payout of Personal days	accrues as sick 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
James Cordery	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