

□

04/15/2010

CAMDEN - GIBBSBORO BORO

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2008 Actual	October 15, 2009 Actual	October 15, 2010 Estimated
Pupils on Roll Regular Full-Time	221	223	213
Pupils on Roll - Special Full-Time	33	30	32
Private School Placements		1	
Pupils Sent to Other Dists-Spec Ed Prog			1
Pupils Received	3	2	2

□

CAMDEN - GIBBSBORO BORO

Advertised Revenues

Budget Category	Account	2008-09 Actual	2009-10 Revised	2010-11 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		263,216	239,884
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,480,161	2,480,161	2,480,161
Tuition	10-1300	39,580	33,580	29,290
Unrestricted Miscellaneous Revenues	10-1XXX	59,461	45,851	30,000
SUBTOTAL		2,579,202	2,559,592	2,539,451
Revenues from State Sources:				
Other State Aids	10-3XXX	2,064		
Categorical Special Education Aid	10-3132	120,183	124,334	120,782
Equalization Aid	10-3176	963,084	755,833	729,246
Categorical Security Aid	10-3177	19,397	20,576	18,710
Adjustment Aid	10-3178	367,603	403,393	385,647
Categorical Transportation Aid	10-3121	10,830	17,456	19,412
SUBTOTAL		1,483,161	1,321,592	1,273,797
Revenues from Federal Sources:				
Equalization Aid - ARRA ESF	16-4520		161,299	
Equalization Aid - ARRA GSF	17-4521		6,244	
SUBTOTAL			167,543	40,000
Adjustment for Prior Year Encumbrances				
Actual Revenues (Over)/Under Expenditures		-141,284		
TOTAL OPERATING BUDGET		3,921,079	4,351,943	4,053,132
GRANTS AND ENTITLEMENTS				
Revenues from Federal Sources:				
Title I	20-4411-4416	18,577	15,790	13,498
Title II	20-4451-4455			7,854
Title IV	20-4471-4474			432
I.D.E.A. Part B (Handicapped)	20-4420-4429	68,639	62,000	57,666
Other	20-4XXX	14,873	9,086	
TOTAL REVENUES FROM FEDERAL SOURCES		102,089	86,876	79,450
TOTAL GRANTS AND ENTITLEMENTS		102,089	86,876	79,450
REPAYMENT OF DEBT				
Revenues from Local Sources:				
Local Tax Levy	40-1210	238,131	238,876	239,391
TOTAL REVENUES FROM LOCAL SOURCES		238,131	238,876	239,391
TOTAL LOCAL REPAYMENT OF DEBT		238,131	238,876	239,391
TOTAL REPAYMENT OF DEBT		238,131	238,876	239,391
TOTAL REVENUES/SOURCES		4,261,299	4,677,695	4,371,973

CAMDEN - GIBBSBORO BORO

Advertised Appropriations

Budget Category	Account	2008-09 Expenditures	2009-10 Rev. Approp.	2010-11 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	1,524,394	1,586,107	1,398,932
Special Education	11-2XX-100-XXX	410,513	461,748	395,747
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	71,839	81,024	77,588
School Sponsored Athletics	11-402-100-XXX	20,891	25,500	25,000
Support Services:				
Tuition	11-000-100-XXX	10,723	100,139	48,309
Attendance and Social Work Services	11-000-211-XXX	6,202	6,506	6,783
Health Services	11-000-213-XXX	61,960	66,703	69,338
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	90,046	97,027	97,466
Guidance	11-000-218-XXX	18,689	21,912	29,347
Child Study Teams	11-000-219-XXX	163,240	189,003	182,555
Improvement of Instructional Services	11-000-221-XXX	777	5,000	5,000
Educational Media Services - School Library	11-000-222-XXX	41,711	41,274	42,783
Instructional Staff Training Services	11-000-223-XXX	3,049	7,750	7,750
General Administration	11-000-230-XXX	126,133	190,966	148,618
School Administration	11-000-240-XXX	40,867	36,566	50,680
Central Svcs & Admin Info Technology	11-000-25X-XXX	66,214	68,485	71,663
Operation and Maintenance of Plant Services	11-000-26X-XXX	452,919	434,112	416,679

Student Transportation Services	11-000-270-XXX	68,926	78,900	84,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	707,756	809,584	845,106
Food Services	11-000-310-XXX	31,330	43,637	24,929
Total Support Services Expenditures		1,890,542	2,197,564	2,131,006
TOTAL GENERAL CURRENT EXPENSE		3,918,179	4,351,943	4,028,273
CAPITAL EXPENDITURES				
Equipment	12-XXX-XXX-73X	2,900		
Facilities Acquisition and Construction Services	12-000-4XX-XXX			24,859
TOTAL CAPITAL EXPENDITURES		2,900		24,859
OPERATING BUDGET GRAND TOTAL		3,921,079	4,351,943	4,053,132
SPECIAL GRANTS AND ENTITLEMENTS				
Title I	20-XXX-XXX-XXX	18,577	15,790	13,498
Federal Projects:				
Title II	20-XXX-XXX-XXX			7,854
Title IV	20-XXX-XXX-XXX			432
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	68,639	62,000	57,666
Other Special Projects	20-XXX-XXX-XXX	14,873	9,086	
Total Federal Projects		102,089	86,876	79,450
TOTAL GRANTS AND ENTITLEMENTS		102,089	86,876	79,450
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	238,131	238,876	239,391
TOTAL REPAYMENT OF DEBT		238,131	238,876	239,391
Total Expenditures		4,261,299	4,677,695	4,371,973
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
Local Contrib-Transfer to Grants & Entitlements	11-1XX-100-930			
Capital Reserve - Transfer to Repayment of Debt	12-000-400-933			
Transfer Property Sale Proceeds to Debt Svc Res	11-000-520-934			
TOTAL EXPENDITURES NET OF TRANSFERS		4,261,299	4,677,695	4,371,973

CAMDEN - GIBBSBORO BORO

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2008	Audited Balance 6/30/2009	Estimated Balance 6/30/2010	Estimated Balance 6/30/2011
Unassigned:				
General Operating Budget	251,569	252,064	252,064	250,000
Repayment of Debt	1	1	0	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	1	1	1	1
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	50,000	50,000	50,000
Legal Reserve	410,247	501,036	237,820	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	0
Restricted for Repayment of Debt	0	0	0	0

CAMDEN - GIBBSBORO BORO

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations:	2010 - 2011				
	2007-08 Actual	2008-09 Actual	2009-10 Original Budget	2009-10 Revised Budget	2010-2011 Proposed Budget
	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	14384	14922	15896	16494	15902
Total Classroom Instruction	9299	9461	10162	10443	9694
Classroom-Salaries and Benefits	8109	8587	9365	9625	8755
Classroom-General Supplies and Textbooks	953	597	542	557	517
Classroom-Purchased Services and Other	238	277	254	261	422
Total Support Services	1755	1846	2078	2136	2320
Support Services-Salaries and Benefits	1396	1536	1658	1704	1921
Total Administrative Costs	1190	1098	1193	1384	1384
Administration-Salaries and Benefits	876	847	852	876	1028
Legal Costs	0	0	58	217	61
Total Operations and Maintenance of Plant	1573	1865	1781	1830	1864
Operations & Maintenance of Plant-Salary & Ben.	463	460	456	469	602
Total Food Services Costs	153	122	168	172	102
Total Extracurricular Costs	348	446	514	528	539
Total Equipment Costs	45	11	0	0	0
Employee Benefits as a % of Salaries	28.3	29.2	32.3	32.3	37.1

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2010 Comparative Spending Guide and can be found on the Department of Education's Internet address: <http://www.state.nj.us/education> under Finance, when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2009-10 revised appropriations and 2010-11 budgeted appropriations presented in this advertised budget. Total 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.

CAMDEN - GIBBSBORO BORO

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	10-11 Amount	Description of circumstances
-------------	----------------------------------	--------------	------------------------------

Total Unusual Revenues: 0 Total Unusual Appropriations: 0

CAMDEN - GIBBSBORO BORO

Shared Services -- Description of Shared Services

Gibbsboro Elementary School District will maintain multiple shared service agreements in order to provide enhanced services/programming to our students and/or to realize cost savings. This budget introduces the shared services of our Child Study Team Supervisor with another local district. The three year estimated cost savings as a result of shared services through June 30, 2011 is \$605,271.
 Shared Service/Position (Gibbsboro/Other District)
 Superintendent of Schools (40/60)
 Network Technology Coordinator (35/65)
 CST Supervisor (35/65)
 Music Teacher (50/50)

The following Shared Service Agreements are in place:
 Trash, Recycling, Snow Removal, Athletic Fields - Borough of Gibbsboro
 Technology School and Services - E-Rate
 Transportation - Camden Cnty Educational Services Commission
 Utilities - Gas: Woodruff Energy, Electric: Aces
 Non Public Nursing - Camden County
 County wide Purchasing Consortium
 Community Education & Recreation Program
 Insurance Consortiums - NJSBAIG/BACCEIC & SAIF

CAMDEN - GIBBSBORO BORO

22a. Estimated Tax Rate Information

A. Estimated 10-11 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS
 General Fund School Levy 2,480,161 (A)
 Estimated Net Taxable Valuation (as of 10/01/2010) 176,314,741 (B)
 Estimated 10-11 General Fund School Tax Rate=(A)/(B)X100 1.4067 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS
 Total School Levy 2,719,552 (D)
 Estimated Net Taxable Valuation (as of 10/01/2010) 176,314,741 (E)
 Estimated 10-11 Total School Tax Rate=(D)/(E)X100 1.5424 (F)

B. Estimated 10-11 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS
 General Fund School Levy 2,480,161 (G)
 Estimated Equalized Valuation (as of 10/01/2010) 278,229,676 (H)
 Estimated 10-11 Equalized General Fund School Tax Rate=(G)/(H)X100 0.8914 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS
 Total School Levy 2,719,552 (J)
 Estimated Equalized Valuation (as of 10/01/2010) 278,229,676 (K)
 Estimated 10-11 Equalized Total School Tax Rate=(J)/(K)X100 0.9774 (L)

CAMDEN - GIBBSBORO BORO

17. Salaries and Benefits of Certain District Employees

Name	Dr James Lavender
Job Title	Superintendent
	Business Administrator
Base Annual Salary	60,200
FTE	0.4
Shared with Another District?	Y
District Name	BERLIN BORO
Job Description in other district	Superintendent
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	09/01/2008
Ending Date of Contract	06/30/2011
Annual Work Days	240
Annual Vacation Days	8
Annual Sick Days	5
Annual Personal Days	1
Annual Consulting Days	0

Other Non-working days	0
Description-Other Non-working Days	
Benefits:	
Allowances	3,200
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	15,905
Dental Insurance	1,874
Life Insurance	0
Other Insurances	6,804
Retirement Plans	0
Post-Employment Benefits	125
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
In-Kind and Other Remuneration	6,000
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

Additional Comments