

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	238.0	246.0	263.0
On Roll Special Ed Full-Time	25.0	29.0	30.0
On Roll Subtotal	263.0	275.0	293.0
Received	16.0	15.0	12.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,834,520	2,834,520	3,010,446
	Total Tuition	10-1300	131,336	101,684	39,750
	Unrestricted Miscellaneous Revenues	10-1XXX	3,355	48,000	50,000
	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		2,969,211	2,984,829	3,100,821
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	20,818	20,818	20,818
	Categorical Special Education Aid	10-3132	136,463	163,500	163,500
	Equalization Aid	10-3176	857,242	857,242	857,242
	Categorical Security Aid	10-3177	19,851	25,761	25,761
	Adjustment Aid	10-3178	345,683	301,342	284,300
	PARCC Readiness Aid	10-3181	2,630	0	0
	Per Pupil Growth Aid	10-3182	2,630	0	0
	Professional Learning Community Aid	10-3183	2,310	0	0
	Other State Aids	10-3XXX	870	0	0
	State Reimbursement for Lead Testing of Drinking Water	10-3300	1,326	0	0
	Total Revenues from State Sources		1,389,823	1,368,663	1,351,621
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	310,069	321,448
	Transfers from Other Funds	10-5200	71,977	0	0
	Actual Revenues (Over)/Under Expenditures		-291,965	0	0
General Fund Revenues	Total Operating Budget		4,139,046	4,663,561	4,773,890
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	24,385	24,570	20,885
	Title II	20-4451-4455	4,868	4,566	3,885
	Title IV	20-4471-4474	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	74,898	72,918	61,980
	Other	20-4XXX	0	4,304	3,660
	Total Revenues from Federal Sources		114,151	116,358	98,910
Special Revenue Fund Revenues	Total Grants and Entitlements		114,151	116,358	98,910

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	227,737	228,725	229,000
	Total Revenues from Local Sources		227,737	228,725	229,000
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		227,737	228,725	229,000
Debt Service Fund Revenues	Total Repayment of Debt		227,737	228,725	229,000
All Fund Revenues	Total Revenues/Sources		4,480,934	5,008,644	5,101,800
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,480,934	5,008,644	5,101,800

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,527,121	1,573,550	1,551,327
	Special Education-Instruction	11-2XX-100-XXX	402,859	465,848	569,071
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	86,132	92,000	95,490
	School-Sponsored Athletics-Instruction	11-402-100-XXX	3,702	14,200	14,200
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	15,160	21,000	27,000
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	8,506	8,760	9,023
	Undistributed Expenditures-Health Services	11-000-213-XXX	83,419	85,758	87,289
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	36,718	85,757	91,250
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	32,620	29,810	200
	Undistributed Expenditures-Guidance	11-000-218-XXX	32,989	41,370	33,070
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	223,328	231,091	241,969
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	43,771	55,742	64,070
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	12,281	54,225	65,844
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	529	3,000	500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	154,013	174,519	178,120
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	68,753	72,250	74,750
	Undistributed Expenditures-Central Services	11-000-251-XXX	95,272	113,585	133,705
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	319,919	437,037	426,288
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	82,189	73,000	74,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	873,209	994,841	1,000,506
		Total Undistributed Expenditures		2,082,676	2,481,745
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	375	375
General Fund Current Expenses	Total General Current Expense		4,102,490	4,627,718	4,738,047
Capital Outlay	Equipment	12-XXX-XXX-730	5,963	5,000	5,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	30,593	30,593	30,593
	Interest Deposit to Capital Reserve	10-604	0	250	250
		Total Capital Outlay		36,556	35,843
General Fund Expenses and Transfers	General Fund Grand Total		4,139,046	4,663,561	4,773,890

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	24,385	24,570	20,885
	Title II	20-XXX-XXX-XXX	4,868	4,566	3,885
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	74,898	72,918	61,980
	Other	20-XXX-XXX-XXX	0	4,304	3,660
	Total Federal Projects	20-XXX-XXX-XXX	114,151	116,358	98,910
Special Revenue Fund Expenses	Total Special Revenue Funds		114,151	116,358	98,910
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	227,737	228,725	229,000
	Total Debt Service Funds		227,737	228,725	229,000
All Fund Expenses	Total Expenditures/Appropriations		4,480,934	5,008,644	5,101,800
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,480,934	5,008,644	5,101,800

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	100,001	231,001	231,251	231,501
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	150,267	150,267	150,642	151,017
	Legal Reserve	393,371	466,176	229,985	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	280,929	369,089	341,463	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,748	\$15,086	\$15,578	\$16,485	\$15,825
Total Classroom Instruction	\$10,265	\$9,512	\$9,294	\$9,832	\$9,500
Classroom-Salaries and Benefits	\$9,288	\$8,917	\$8,816	\$9,327	\$9,168
Classroom-General Supplies and Textbooks	\$505	\$223	\$242	\$256	\$146
Classroom-Purchased Services	\$472	\$373	\$236	\$249	\$187
Total Support Services	\$2,327	\$2,287	\$2,603	\$2,755	\$2,601
Support Services-Salaries and Benefits	\$2,083	\$1,993	\$2,147	\$2,276	\$2,337
Total Administrative Costs	\$1,327	\$1,515	\$1,549	\$1,639	\$1,639
Administration Salaries and Benefits	\$946	\$1,259	\$1,200	\$1,269	\$1,293
Total Operations and Maintenance of Plant	\$1,401	\$1,334	\$1,656	\$1,755	\$1,605
Operations and Maintenance-Salaries and Benefits	\$515	\$512	\$596	\$638	\$606
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$429	\$438	\$476	\$503	\$480
Total Equipment Costs	\$33	\$22	\$17	\$18	\$17
Legal Costs	\$0	\$0	\$14	\$15	\$14
Employee Benefits as a percentage of salaries*	35.99%	33.60%	35.00%	34.97%	32.78%

*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 2018-19 revised appropriations and the 2019-20 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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
140	Parents	39,750	Parent paid tuition per tuition policy
300	Before/After Care Facility Use/Rent	50,000	Use of Facility/Rent for Before/After/Summer Care
825	Federal IDEA Grant PSD	3,660	IDEA PSD Funds
88700	IDEA PSD Funds	3,660	IDEA PSD Funds

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	2,922,483
	(D) Total School Levy	3,151,483
	(B) Estimated Net Taxable Valuation (as of 03/01/19)	229,901,100
	(H) Estimated Equalized Valuation (as of 10/01/18)	217,419,885
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.2712
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3708
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3442
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.4495

Employee Contract List for District

Name	Category	Measure
Jack Marcellus	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$142,500
	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	07/01/16
	End Date of Contract	06/30/19
	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