

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	232.0	237.0	290.0
On Roll Special Ed Full-Time	36.0	38.0	44.0
On Roll Subtotal	268.0	275.0	334.0
Received	9.0	6.0	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	3,010,446	3,275,926	3,275,926
	Total Tuition	10-1300	29,175	102,910	61,000
	Unrestricted Miscellaneous Revenues	10-1XXX	17,509	50,000	50,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	100	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			3,057,130	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	1,012,647
	Categorical Security Aid	10-3177	25,761	25,761	25,761
	Adjustment Aid	10-3178	284,300	245,443	245,443
	Total Revenues from State Sources			1,351,621	1,312,764
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	250,000	300,444
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	40,000	0
	Transfers from Other Funds	10-5200	27,146	0	0
	Actual Revenues (Over)/Under Expenditures		21,874	0	0
General Fund Revenues	Total Operating Budget		4,457,771	5,032,325	5,156,264
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	38,924	33,085	28,122
	Title II	20-4451-4455	4,237	3,601	3,061
	Title IV	20-4471-4474	10,000	8,500	7,225
	I.D.E.A. Part B (Handicapped)	20-4420-4429	79,118	63,553	54,020
	CARES Act Education Stabilization Fund	20-4530	0	0	19,506
	CARES-Digital Divide Grant	20-4531	0	0	11,376
	Coronavirus Relief Fund (CRF)	20-4532	0	0	10,168
	Other	20-4XXX	0	3,698	3,144
Total Revenues from Federal Sources			132,279	112,437	136,622
Special Revenue Fund Revenues	Total Grants and Entitlements		132,279	112,437	136,622

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	229,000	224,100	228,200
	Total Revenues from Local Sources		229,000	224,100	228,200
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		229,000	224,100	228,200
Debt Service Fund Revenues	Total Repayment of Debt		229,000	224,100	228,200
All Fund Revenues	Total Revenues/Sources		4,819,050	5,368,862	5,521,086
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,819,050	5,368,862	5,521,086

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	1,558,084	1,669,694	1,733,016
	Special Education-Instruction	11-2XX-100-XXX	540,067	663,392	687,952
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	97,966	97,345	98,110
	School-Sponsored Athletics-Instruction	11-402-100-XXX	4,698	13,500	15,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	0	27,000	0
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	9,023	9,248	8,713
	Undistributed Expenditures-Health Services	11-000-213-XXX	70,399	72,555	73,767
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	71,333	93,859	100,663
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	181	200	200
	Undistributed Expenditures-Guidance	11-000-218-XXX	27,070	33,747	32,138
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	236,419	265,569	273,933
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	62,090	73,084	74,971
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	63,834	67,555	68,467
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	858	1,500	1,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	195,829	182,341	185,555
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	74,028	76,594	79,917
	Undistributed Expenditures-Central Services	11-000-251-XXX	135,628	145,160	149,617
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	304,892	403,708	375,161
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	49,964	72,000	87,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	924,815	977,956	1,059,266
		Total Undistributed Expenditures		2,226,363	2,502,076
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	100	100
General Fund Current Expenses	Total General Current Expense		4,427,178	4,946,482	5,105,421
Capital Outlay	Equipment	12-XXX-XXX-730	0	15,000	20,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	30,593	70,593	30,593
	Interest Deposit to Capital Reserve	10-604	0	250	250
	Total Capital Outlay		30,593	85,843	50,843
General Fund Expenses and Transfers	General Fund Grand Total		4,457,771	5,032,325	5,156,264

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	38,924	33,085	28,122
	Title II	20-XXX-XXX-XXX	4,237	3,601	3,061
	Title IV	20-XXX-XXX-XXX	10,000	8,500	7,225
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	79,118	63,553	54,020
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	0	19,506
	Other	20-XXX-XXX-XXX	0	3,698	3,144
	Bridging the Digital Divide Program	20-478-XXX-XXX	0	0	11,376
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	0	10,168
	Total Federal Projects	20-XXX-XXX-XXX	132,279	112,437	136,622
Special Revenue Fund Expenses	Total Special Revenue Funds		132,279	112,437	136,622
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	229,000	224,100	228,200
	Total Debt Service Funds		229,000	224,100	228,200
All Fund Expenses	Total Expenditures/Appropriations		4,819,050	5,368,862	5,521,086
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,819,050	5,368,862	5,521,086

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	231,001	231,001	191,251	191,501
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	150,267	150,267	150,642	151,017
	Legal Reserve	524,326	550,444	300,444	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	49,661	49,661	49,761	49,861
	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	297,992	250,000	250,000	250,000
	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	\$15,241	\$16,435	\$14,868	\$17,625	\$15,024
Total Classroom Instruction	\$9,445	\$10,276	\$9,172	\$10,873	\$9,377
Classroom-Salaries and Benefits	\$8,995	\$10,008	\$8,736	\$10,356	\$8,818
Classroom-General Supplies and Textbooks	\$251	\$252	\$230	\$272	\$328
Classroom-Purchased Services	\$199	\$16	\$206	\$244	\$231
Total Support Services	\$2,497	\$2,618	\$2,389	\$2,832	\$2,424
Support Services-Salaries and Benefits	\$2,212	\$2,441	\$2,148	\$2,547	\$2,174
Total Administrative Costs	\$1,576	\$1,768	\$1,516	\$1,797	\$1,536
Administration Salaries and Benefits	\$1,249	\$1,424	\$1,197	\$1,418	\$1,217
Total Operations and Maintenance of Plant	\$1,242	\$1,279	\$1,365	\$1,618	\$1,255
Operations and Maintenance-Salaries and Benefits	\$510	\$543	\$547	\$649	\$547
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$480	\$494	\$427	\$506	\$431
Total Equipment Costs	\$14	\$0	\$46	\$55	\$60
Legal Costs	\$0	\$0	\$12	\$15	\$12
Employee Benefits as a percentage of salaries*	32.84%	30.71%	29.98%	29.98%	31.82%

*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	Food services provided by Easter 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 LEA and Eastern Regional HSD	0

Estimated Tax Rates

Municipality	Category	Amount
Gibbsboro	(A) General Fund School Levy	3,275,926
	(D) Total School Levy	3,504,126
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	228,316,900
	(H) Estimated Equalized Valuation (as of 10/01/20)	254,761,102
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.4348
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.5348
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2859
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3755

Employee Contract List for District

Name	Category	Measure
BARRI VEYTSMAN	Job Title	Psychologist
	Job Title II	Supervisor of Spec Serv
	Base Annual Salary Amount	\$105,044
	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	240
	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	\$2,420
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$16,900
	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	\$157,834
	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	240
	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	\$2,420
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$16,900
	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	\$94,813
	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
JAMES CORDERY	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	240
	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	\$2,420
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$16,900
	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
SUSAN BACKAL	Job Title	Social Worker
	Job Title II	None Reported
	Base Annual Salary Amount	\$90,028
	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	200
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	10
	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	\$100
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$7,032
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$50
Contractual Post-Employment Benefit Description of Payout of Sick days	Up to a maximum of 180 days	

Employee Contract List for District

Name	Category	Measure
SUSAN BACKAL	Contractual Post-Employment Benefit Description of Payout of Vacation days	Accrue as sick days
	Contractual Post-Employment Benefit Description of Payout of Personal days	Accrue 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