

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	221.0	238.0	257.0
On Roll Special Ed Full-Time	24.0	25.0	34.0
On Roll Subtotal	245.0	263.0	291.0
Received	13.0	16.0	14.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,834,520	2,834,520	2,834,520
Total Tuition	10-1300	87,463	95,470	101,684
Unrestricted Miscellaneous Revenues	10-1XXX	13,942	38,608	48,000
Interest Earned On Maintenance Reserve	10-1XXX	0	0	375
Interest Earned On Capital Reserve Funds	10-1XXX	0	0	250
Subtotal - Revenues From Local Sources		2,935,925	2,968,598	2,984,829
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	20,818	20,818	20,818
Categorical Special Education Aid	10-3132	136,463	136,463	163,500
Equalization Aid	10-3176	857,242	857,242	857,242
Categorical Security Aid	10-3177	19,851	19,851	25,761
Adjustment Aid	10-3178	374,002	345,683	345,683
Parcc Readiness Aid	10-3181	2,630	2,630	0
Per Pupil Growth Aid	10-3182	2,630	2,630	0
Professional Learning Community Aid	10-3183	2,310	2,310	0
Other State Aids	10-3XXX	1,218	0	0
Subtotal - Revenues From State Sources		1,417,164	1,387,627	1,413,004
Budgeted Fund Balance - Operating Budget	10-303	0	186,891	265,728
Transfers From Other Funds	10-5200	54,053	0	0
Actual Revenues (Over)/Under Expenditures		-269,861	0	0
Total Operating Budget		4,137,281	4,543,116	4,663,561
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	24,350	24,385	20,727

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Title II	20-4451-4455	7,315	4,868	4,138
Title IV	20-4471-4474	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	76,092	74,898	63,663
Total Revenues From Federal Sources		107,757	114,151	97,028
Total Grants And Entitlements		107,757	114,151	97,028
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	225,875	227,737	228,725
Total Revenues From Local Sources		225,875	227,737	228,725
Total Local Repayment Of Debt		225,875	227,737	228,725
Total Repayment Of Debt		225,875	227,737	228,725
Total Revenues/Sources		4,470,913	4,885,004	4,989,314
Total Revenues/Sources Net of Transfers		4,470,913	4,885,004	4,989,314

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,607,412	1,655,674	1,573,550
Special Education - Instruction	11-2XX-100-XXX	397,133	530,407	465,848
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	77,775	88,586	92,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	6,320	14,200	14,200
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,540	19,000	21,000
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	8,328	8,506	8,585
Undist. Expenditures - Health Services	11-000-213-XXX	79,616	82,829	85,933
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	32,071	36,718	85,757
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	34,867	45,200	68,837
Undist. Expenditures - Guidance	11-000-218-XXX	34,784	41,603	41,370
Undist. Expenditures - Child Study Teams	11-000-219-XXX	199,327	217,773	231,091
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	62,793	56,190	55,742
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	3,256	23,895	15,198
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	858	4,000	3,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	125,983	160,384	174,519
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	50,420	69,250	72,250
Undist. Expend. - Central Services	11-000-251-XXX	99,935	101,648	113,585
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	324,667	408,231	437,037
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	53,248	82,000	73,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	897,949	846,619	994,841
Total Undistributed Expenditures		2,009,642	2,203,846	2,481,745
Interest Earned On Maintenance Reserve	10-606	0	0	375
Total General Current Expense		4,098,282	4,492,713	4,627,718
Capital Expenditures:				
Equipment	12-XXX-XXX-730	8,406	19,810	5,000

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Facilities Acquisition And Const. Serv.	12-000-400-XXX	30,593	30,593	30,593
Interest Deposit To Capital Reserve	10-604	0	0	250
Total Capital Outlay		38,999	50,403	35,843
General Fund Grand Total		4,137,281	4,543,116	4,663,561
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	24,350	24,385	20,727
Title II	20-XXX-XXX-XXX	7,315	4,868	4,138
Title IV	20-XXX-XXX-XXX	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	76,092	74,898	63,663
Total Federal Projects	20-XXX-XXX-XXX	107,757	114,151	97,028
Total Special Revenue Funds		107,757	114,151	97,028
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	225,875	227,737	228,725
Total Debt Service Funds		225,875	227,737	228,725
Total Expenditures/Appropriations		4,470,913	4,885,004	4,989,314
Total Expenditures Net of Transfers		4,470,913	4,885,004	4,989,314

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	252,784	280,929	279,537	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1	100,001	100,001	100,251
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	103,520	150,267	150,267	150,642
Restricted for General Operating Budget	Legal Reserve	298,402	393,371	236,191	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,258	\$15,748	\$16,206	\$16,699	\$15,578
Total Classroom Instruction	\$10,713	\$10,265	\$10,234	\$10,536	\$9,294
Classroom-Salaries and Benefits	\$10,036	\$9,288	\$9,207	\$9,480	\$8,816
Classroom-General Supplies and Textbooks	\$242	\$505	\$420	\$432	\$242
Classroom-Purchased Services	\$435	\$472	\$606	\$624	\$236
Total Support Services	\$2,573	\$2,327	\$2,386	\$2,418	\$2,603
Support Services-Salaries and Benefits	\$2,320	\$2,083	\$1,875	\$1,932	\$2,147
Total Administrative Costs	\$1,313	\$1,327	\$1,442	\$1,551	\$1,549
Administration Salaries and Benefits	\$844	\$946	\$1,155	\$1,243	\$1,200
Total Operations and Maintenance of Plant	\$1,231	\$1,401	\$1,665	\$1,699	\$1,656
Operations and Maintenance-Salaries and Benefits	\$545	\$515	\$609	\$627	\$596
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$428	\$429	\$480	\$494	\$476
Total Equipment Costs	\$0	\$33	\$73	\$75	\$17
Legal Costs	\$0	\$0	\$15	\$15	\$14
Employee Benefits as a percentage of salaries*	40.82%	35.99%	30.78%	30.65%	35.00%

*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 2017-18 revised appropriations and the 2018-19 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.

Item	Line Number	Source	Amount	Explanation
1	300	Miscellaneous Revenues	48,000	Increase in summer pals program

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Shared Social Worker	0
Custodial and Maintenance Services	ACES for electrical supply purchase	0
Transportation Services, including Fuel	Educational Services Commission for nonpublic and special education transportation	0
Purchasing	Various cooperative purchasing agreements where applicable	0
Municipal/Public Works	Snow Removal	0

ID=Gibbsboro

Category	Amount
(A) General Fund School Levy	2,834,520
(D) Total School Levy	3,063,245
(B) Estimated Net Taxable Valuation (as of 10/01/17)	162,695,300
(H) Estimated Equalized Valuation (as of 10/01/17)	217,321,718
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.7422
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.8828
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3043
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.4095

Name=Barri Veytsman

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	0
Base Annual Salary Amount	\$96,000
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	07/01/18
End Date of Contract	06/30/19
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	\$1,820
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	\$4,413
Contractual Post-Employment Benefit Description of Payout of Sick days	\$45 per day maximum 180days
Contractual Post-Employment Benefit Description of Payout of Vacation days	unused vacation is not applicable
Contractual Post-Employment Benefit Description of Payout of Personal days	included in unused 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

Name=Barri Veytsman

Category	Measure
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

Name=John Marcellus

Category	Measure
Job Title	Superintendent
Job Title II	Principal
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	07/01/18
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
Total Allowances Amount	\$2,639
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$831
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$4,250
Contractual Post-Employment Benefit Description of Payout of Sick days	30% of accumulated days after 10 years
Contractual Post-Employment Benefit Description of Payout of Vacation days	8 unused as of 1/1/18 at daily rate
Contractual Post-Employment Benefit Description of Payout of Personal days	added to sick days if unused
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

Name=John Marcellus

Category	Measure
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

Name=Valerie Carmody

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$19,055
Full-Time Equivalent (FTE)	0.2
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	07/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	52
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
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	\$0
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	None
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
Contractual Post-Employment Benefit Description of Payout of Personal days	None
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

Name=Valerie Carmody

Category	Measure
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