

## Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	1,797.0	1,825.0	1,872.0
On Roll Special Ed Full-Time	424.0	424.0	462.0
On Roll Subtotal	2,221.0	2,249.0	2,334.0
In Private School Placements	28.0	26.0	26.0
Sent to Other Districts Regular	15.0	7.0	7.0
Sent to Other Districts Special Ed	16.0	12.0	23.0
Received	56.0	63.0	63.0
In State Facilities	7.0	4.0	4.0

## 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	5,786,365	5,902,092	6,020,134
	Total Tuition	10-1300	983,374	938,722	937,124
	Unrestricted Miscellaneous Revenues	10-1XXX	608,131	26,000	26,000
	Interest Earned on Maintenance Reserve	10-1XXX	100	200	200
	Interest Earned on Capital Reserve Funds	10-1XXX	200	200	200
	Other Restricted Miscellaneous Revenues	10-1XXX	0	585,000	959,466
	Total Revenues from Local Sources		7,378,170	7,452,214	7,943,124
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	233,679	233,679	233,679
	Extraordinary Aid	10-3131	502,793	250,000	200,000
	Categorical Special Education Aid	10-3132	1,108,064	1,108,064	1,108,064
	Equalization Aid	10-3176	19,016,980	19,340,047	19,616,866
	Categorical Security Aid	10-3177	759,837	759,837	759,837
	Adjustment Aid	10-3178	8,476,977	8,476,977	8,476,977
	Other State Aids	10-3XXX	1,450	0	0
Total Revenues from State Sources		30,099,780	30,168,604	30,395,423	
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	128,902	137,663	134,182
	Total Revenues from Federal Sources		128,902	137,663	134,182
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,500,000	4,238,368
	Withdrawal from Capital Reserve for Local Share	10-307	0	1,263,097	0
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	690,626	0
	Withdrawal from Maintenance Reserve	10-310	0	1,193,000	1,000,000
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	90,000	90,000
	Other Financing Sources	10-5XXX	702,815	0	0
	Adjustment for Prior Year Encumbrances		0	1,367,837	0
Actual Revenues (Over)/Under Expenditures		-3,378,091	0	0	
General Fund Revenues	Total Operating Budget		34,931,576	43,863,041	43,801,097

## Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	3,702,268	3,767,092	3,767,082
	Other Restricted Entitlements	20-32XX	390,009	435,257	336,502
	Total Revenues from State Sources		4,092,277	4,202,349	4,103,584
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	953,227	1,033,229	753,076
	Title II	20-4451-4455	95,253	100,743	73,213
	Title IV	20-4471-4474	55,002	54,684	40,216
	I.D.E.A. Part B (Handicapped)	20-4420-4429	724,926	738,308	590,646
	Other	20-4XXX	0	43,328	0
	Total Revenues from Federal Sources		1,828,408	1,970,292	1,457,151
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	99,920	101,432	64,250
Special Revenue Fund Revenues	Total Grants and Entitlements		6,020,605	6,274,073	5,624,985
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	510,089	501,660	475,669
	Total Revenues from Local Sources		510,089	501,660	475,669
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	530,799	522,028	494,981
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		1,040,888	1,023,688	970,650
Debt Service Fund Revenues	Total Repayment of Debt		1,040,888	1,023,688	970,650
All Fund Revenues	Total Revenues/Sources		41,993,069	51,160,802	50,396,732
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	99,920	101,432	64,250
	Total Revenues/Sources Net of Transfers		41,893,149	51,059,370	50,332,482

## 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	267,741	238,532	224,250	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,489,944	2,529,618	2,822,772	
	Undistributed Expenditures-Health Services	11-000-213-XXX	19,156	39,000	39,000	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	7,600	10,582	524,766	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	885,612	1,294,243	1,098,435	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	262,309	860,617	810,439	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	34,251	44,220	67,400	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	7,400	23,000	31,000	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	574,326	717,371	681,533	
	Undistributed Expenditures-Central Services	11-000-251-XXX	399,700	444,885	444,262	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	63,066	175,850	245,550	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	3,721,687	5,026,480	5,217,176	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,282,922	1,465,965	1,773,305	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,775,319	2,889,438	2,019,082	
	Total Undistributed Expenditures			11,523,292	15,521,269	15,774,720
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	200	200
General Fund Current Expenses	Total General Current Expense		11,791,033	15,760,001	15,999,170	
Capital Outlay	Equipment	12-XXX-XXX-730	776,371	762,308	166,600	
	Facilities Acquisition and Construction Services	12-000-400-XXX	801,712	3,208,496	2,290,000	
	Interest Deposit to Capital Reserve	10-604	0	200	200	
	Total Capital Outlay		1,578,083	3,971,004	2,456,800	
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	209,879	204,951	257,711	
	General Fund Contribution to School Based Budgeting	10-000-520-930	21,352,581	23,927,085	25,087,416	
	General Fund Grand Total		34,931,576	43,863,041	43,801,097	
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	1,907,062	1,937,659	2,224,992	
	Support Services	20-218-200-XXX	1,895,126	1,926,608	1,606,340	
	Facility Acquisition and Construction Services	20-218-400-XXX	0	4,257	0	
	Total Preschool Education Aid	20-218-XXX-XXX	3,802,188	3,868,524	3,831,332	

## Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	25,730	23,983	20,386
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	0	137,762	117,098
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	223,935	102,347	85,368
	Nonpublic Nursing Services	20-XXX-XXX-XXX	48,387	46,075	39,164
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	17,263	16,380	13,923
	Nonpublic Security Aid	20-XXX-XXX-XXX	74,694	71,250	60,563
	Other	20-XXX-XXX-XXX	0	37,460	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	4,192,197	4,303,781	4,167,834
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	953,230	1,033,229	753,076
	Title II	20-XXX-XXX-XXX	95,248	100,743	73,213
	Title IV	20-XXX-XXX-XXX	55,002	54,684	40,216
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	724,928	738,308	590,646
	Other	20-XXX-XXX-XXX	0	43,328	0
	Total Federal Projects	20-XXX-XXX-XXX	1,828,408	1,970,292	1,457,151
Special Revenue Fund Expenses	Total Special Revenue Funds		6,020,605	6,274,073	5,624,985
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,040,888	1,023,688	970,650
	Total Debt Service Funds		1,040,888	1,023,688	970,650
All Fund Expenses	Total Expenditures/Appropriations		41,993,069	51,160,802	50,396,732
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	99,920	101,432	64,250
	Total Expenditures Net of Transfers		41,893,149	51,059,370	50,332,482

## 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	2,511,500	2,463,000	509,477	509,677
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	2,950,699	3,282,049	2,089,249	1,089,449
	Legal Reserve	0	3,401,725	3,401,725	0
	Tuition Reserve	180,000	180,000	90,000	0
	Current Expense Emergency Reserve	350,000	351,000	351,000	351,000
	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	3,535,210	2,686,547	1,686,547	849,904
	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	\$16,340	\$13,544	\$17,808	\$17,706	\$17,438
Total Classroom Instruction	\$10,000	\$8,237	\$10,280	\$10,188	\$10,061
Classroom-Salaries and Benefits	\$9,417	\$7,613	\$9,299	\$9,063	\$9,036
Classroom-General Supplies and Textbooks	\$116	\$137	\$202	\$256	\$202
Classroom-Purchased Services	\$467	\$486	\$779	\$869	\$822
Total Support Services	\$2,426	\$1,978	\$2,651	\$2,904	\$2,802
Support Services-Salaries and Benefits	\$2,160	\$1,704	\$2,220	\$2,295	\$2,190
Total Administrative Costs	\$1,595	\$1,276	\$1,518	\$1,568	\$1,559
Administration Salaries and Benefits	\$1,321	\$1,059	\$1,232	\$1,156	\$1,138
Total Operations and Maintenance of Plant	\$1,979	\$1,773	\$2,982	\$2,655	\$2,615
Operations and Maintenance-Salaries and Benefits	\$1,013	\$803	\$1,045	\$1,056	\$979
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$334	\$278	\$371	\$376	\$385
Total Equipment Costs	\$41	\$356	\$18	\$479	\$77
Legal Costs	\$56	\$89	\$67	\$89	\$87
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$0	\$0	\$0	\$0	\$0
Employee Benefits as a percentage of salaries*	38.72%	29.96%	39.48%	40.08%	37.64%

\*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.

### Advertised Blended Resource SBB Statement

Source	Budget Category	2018-19	2019-20	2020-21
Resources	Adjustment for Prior Year Encumbrances	91,116	272,490	0
	General Fund Contribution (15-5200)	21,261,465	23,927,085	25,087,416
	Restricted State Entitlements (15-3200)	0	0	0
	Restricted Federal Entitlements (15-44XX)	0	0	0
	Total SBB Resources	21,352,581	24,199,575	25,087,416
Appropriations	Instruction (15-XXX-100-XXX)	14,296,109	15,496,102	15,879,900
	Support Services (15-XXX-2XX-XXX)	6,965,619	8,406,241	9,195,516
	Equipment (15-XXX-XXX-73X)	90,853	297,232	12,000
	Total SBB Appropriations	21,352,581	24,199,575	25,087,416



**Unusual Revenues and Appropriations**

Line Number	Source	Amount	Explanation
150	Tuition from Brooklawn	934,124	Students send to HS program from Brooklawn
300	Refunds, Building Use, Interest	26,000	Refunds, Building use, Interest
350	Transfer from Unemployment Fund	585,000	Withdraw from Reserve

## Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Purchasing	Paper and office through Camden County	0
Special Education Services	Internant Services	0
Transportation Services, including Fuel	Camden County Education Services Commission	0

## Estimated Tax Rates

Municipality	Category	Amount
Gloucester City	(A) General Fund School Levy	6,336,113
	(D) Total School Levy	6,829,722
	(B) Estimated Net Taxable Valuation (as of 01/01/20)	518,138,650
	(H) Estimated Equalized Valuation (as of 10/01/19)	537,809,333
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.2229
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.3181
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.1781
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.2699

Employee Contract List for District

Name	Category	Measure
Dennis Vespe	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$163,863
	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	07/01/19
	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	Bereavement
	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 Reported
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None Reported
	Contractual Post-Employment Benefit Description of Payout of Personal days	None Reported
	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
Dennis Vespe	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
Elizabeth Currey	Job Title	Assistant Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$148,252
	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	07/01/19
	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	15
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	5
Description of Other Contracted Non-Working Days	Bereavement	

Employee Contract List for District

Name	Category	Measure
Elizabeth Currey	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 Reported
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None Reported
	Contractual Post-Employment Benefit Description of Payout of Personal days	None Reported
	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	
Teri Weeks	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$140,000
	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
Teri Weeks	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	01/01/20
	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	5
	Description of Other Contracted Non-Working Days	Bereavement