

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	1,431.0	1,407.0	1,416.0
Pupils On Roll Special Ed Full-Time	284.0	281.0	265.0
Pupils On Roll SUBTOTAL	1,715.0	1,688.0	1,681.0
Pupils in Private School Placements	3.0	4.0	0.0
Pupils Sent to Other Districts Regular	1.0	3.0	3.0
Pupils Sent to Other Districts Special Ed	2.0	3.0	3.0
Pupils Received	6.0	8.0	8.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	15,039,801	15,340,597	15,647,409
Total Tuition	10-1300	210,694	100,000	120,000
Unrestricted Miscellaneous Revenues	10-1XXX	207,317	11,474	39,376
Interest Earned On Maintenance Reserve	10-1XXX	0	0	1
Interest Earned On Capital Reserve Funds	10-1XXX	145	1	1
Subtotal - Revenues From Local Sources		15,457,957	15,452,072	15,806,787
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	235,217	250,973	250,973
Extraordinary Aid	10-3131	28,131	0	0
Categorical Special Education Aid	10-3132	1,002,741	1,016,623	1,016,623
Equalization Aid	10-3176	4,503,553	4,556,502	4,556,502
Categorical Security Aid	10-3177	141,800	142,549	142,549
Supplemental Enrollment Growth Aid	10-3179	0	963,615	963,615
Under Adequacy Aid	10-3180	0	4,684	4,684
Parcc Readiness Aid	10-3181	0	17,670	17,670
Per Pupil Growth Aid	10-3182	0	17,670	17,670
Professional Learning Community Aid	10-3183	0	17,030	17,030
Host District Support Aid	10-3184	0	244	244
Other State Aids	10-3XXX	1,018,493	0	0
Subtotal - Revenues From State Sources		6,929,935	6,987,560	6,987,560
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	15,185	24,521	25,252
Subtotal - Revenues From Federal Sources		15,185	24,521	25,252
Budgeted Fund Balance - Operating Budget	10-303	1,547,844	1,256,914	912,050
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	85,000	60,000

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Withdrawal From Maint. Reserve	10-310	0	100,000	100,000
Transfers From Other Funds	10-5200	99,149	0	0
Adjustment For Prior Year Encumbrances		0	218,939	0
Actual Revenues (Over)/Under Expenditures		-1,571,431	0	0
Total Operating Budget		22,478,639	24,125,006	23,891,649
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	10,039	3,755	0
Total Revenues From Local Sources	20-1XXX	10,039	3,755	0
Revenues from Federal Sources:				
Title I	20-4411-4416	114,086	108,159	86,500
Title II	20-4451-4455	29,679	23,292	18,500
Title III	20-4491-4494	6,587	8,223	6,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	318,406	306,873	245,400
Total Revenues From Federal Sources		468,758	446,547	356,900
Total Grants And Entitlements		478,797	450,302	356,900
Repayment of Debt:				
Transfers From Other Funds	40-5200	3,981	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	2,761,433	3,096,102	2,821,060
Total Revenues From Local Sources		2,761,433	3,096,102	2,821,060
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	630,801	500,754	501,494
Budgeted Fund Balance	40-303	0	2,169	70,321
Total Local Repayment Of Debt		3,396,215	3,599,025	3,392,875
Actual Revenues (Over)/Under Expenditures		-13,879	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Repayment Of Debt		3,382,336	3,599,025	3,392,875
Total Revenues/Sources		26,339,772	28,174,333	27,641,424
Total Revenues/Sources Net of Transfers		26,339,772	28,174,333	27,641,424

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	6,419,895	6,239,976	7,600,854
Special Education - Instruction	11-2XX-100-XXX	2,703,048	2,806,212	2,399,854
Basic Skills/Remedial - Instruction	11-230-100-XXX	329,280	438,309	198,925
Bilingual Education - Instruction	11-240-100-XXX	29,541	53,933	60,400
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	38,180	32,000	35,000
Before/After School Programs	11-421-XXX-XXX	0	27,541	26,500
Other Instructional Programs - Instruction	11-4XX-100-XXX	4,395	0	0
Community Services Programs/Operations	11-800-330-XXX	3,500	3,500	3,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	102,500	322,699	351,618
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	448	0	0
Undist. Expenditures - Health Services	11-000-213-XXX	288,172	343,326	363,390
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	683,771	787,757	860,707
Undist. Expenditures - Guidance	11-000-218-XXX	230,126	241,774	241,727
Undist. Expenditures - Child Study Teams	11-000-219-XXX	488,555	520,610	527,764
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	331,165	398,238	373,699
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	100,709	101,635	147,693
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	53,173	65,643	42,710
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	578,954	636,460	592,516
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	781,466	933,762	838,553
Undist. Expend. - Central Services	11-000-251-XXX	205,775	212,102	214,889
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	443,897	513,559	445,432
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,835,431	2,092,601	2,002,028
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,578,937	1,568,726	1,584,461
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,896,780	5,374,747	4,773,598
Total Undistributed Expenditures		12,599,859	14,113,639	13,360,785
Interest Earned On Maintenance Reserve	10-606	0	0	1

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total General Current Expense		22,127,698	23,715,110	23,685,819
Capital Expenditures:				
Equipment	12-XXX-XXX-730	39,850	207,707	32,450
Facilities Acquisition And Const. Serv.	12-000-400-XXX	87,129	193,379	173,379
Increase In Capital Reserve	10-604	215,000	0	0
Interest Deposit To Capital Reserve	10-604	145	1	1
Total Capital Outlay		342,124	401,087	205,830
Transfer Of Funds To Charter Schools	10-000-100-56X	8,817	8,809	0
General Fund Grand Total		22,478,639	24,125,006	23,891,649
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	10,039	3,755	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	114,086	108,159	86,500
Title II	20-XXX-XXX-XXX	29,679	23,292	18,500
Title III	20-XXX-XXX-XXX	6,587	8,223	6,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	318,406	306,873	245,400
Total Federal Projects	20-XXX-XXX-XXX	468,758	446,547	356,900
Total Special Revenue Funds		478,797	450,302	356,900
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	3,382,336	3,599,025	3,392,875
Total Debt Service Funds		3,382,336	3,599,025	3,392,875
Total Expenditures/Appropriations		26,339,772	28,174,333	27,641,424
Total Expenditures Net of Transfers		26,339,772	28,174,333	27,641,424

Budget Category	Audited Balance 6-30-2015	Audited Balance 6-30-2016	Estimated Balance 6-30-2017	Estimated Balance 6-30-2018
Unrestricted:				
--General Operating Budget	1,014,978	977,756	488,255	478,121
--Repayment of Debt	56,442	72,490	70,321	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	179,146	394,146	309,147	249,148
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	850,000	850,000	750,000	650,001
--Legal Reserve	1,761,546	1,669,329	901,916	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
Repayment of Debt:				
--Restricted for Repayment of Debt	2,169	0	0	0

Per Pupil Cost Calculations	2014-15 Actual Costs	2015-16 Actual Costs	2016-17 Original Budget	2016-17 Revised Budget	2017-18 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$11,544	\$11,899	\$12,724	\$12,929	\$12,939
Total Classroom Instruction	\$7,256	\$7,577	\$7,959	\$7,893	\$8,067
Classroom-Salaries and Benefits	\$6,807	\$7,278	\$7,734	\$7,533	\$7,041
Classroom-General Supplies and Textbooks	\$429	\$282	\$210	\$212	\$280
Classroom-Purchased Services	\$19	\$17	\$15	\$149	\$747
Total Support Services	\$1,605	\$1,610	\$1,800	\$1,893	\$1,931
Support Services-Salaries and Benefits	\$1,155	\$1,215	\$1,321	\$1,476	\$1,478
Total Administrative Costs	\$1,408	\$1,487	\$1,580	\$1,727	\$1,581
Administration Salaries and Benefits	\$1,016	\$1,121	\$1,219	\$1,243	\$1,219
Total Operations and Maintenance of Plant	\$1,252	\$1,188	\$1,352	\$1,381	\$1,324
Operations and Maintenance-Salaries and Benefits	\$421	\$424	\$471	\$478	\$480
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$22	\$31	\$26	\$26	\$29
Total Equipment Costs	\$0	\$23	\$19	\$123	\$19
Legal Costs	\$30	\$30	\$29	\$29	\$27
Employee Benefits as a percentage of salaries*	41.49%	39.38%	41.20%	41.96%	38.25%

*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 (formerly the Comparative Spending Guide) 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 2016-17 revised appropriations and the 2017-18 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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Gloucester County Special Services School District	0
Transportation Services, including Fuel	Kingsway Regional School District	0
Purchasing	Ed-Data Coop	0
Purchasing	The Educational Services Commission of NJ	0
Purchasing	Hunterdon County Educational Services Commission	0
Insurance Coverages and Benefits	ERIC South Group	0
Insurance Coverages and Benefits	SHIF - Health Insurance Fund	0

SWEDESBORO BOROUGH	
A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,065,163
(B) Estimated Net Taxable Valuation (as of 10/01/16)	172,331,900
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.1984
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,437,490
(E) Estimated Net Taxable Valuation (as of 10/01/16)	172,331,900
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.4144

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,065,163
(H) Estimated Equalized Valuation (as of 10/01/16)	174,492,614
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1835
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,437,490
(K) Estimated Equalized Valuation (as of 10/01/16)	174,492,614
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.3969

WOOLWICH TOWNSHIP	
A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	13,582,246
(B) Estimated Net Taxable Valuation (as of 10/01/16)	1,133,399,244
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.1984
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	16,030,979
(E) Estimated Net Taxable Valuation (as of 10/01/16)	1,133,399,244

(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.4144

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	13,582,246
(H) Estimated Equalized Valuation (as of 10/01/16)	1,221,728,601
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1117
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	16,030,979
(K) Estimated Equalized Valuation (as of 10/01/16)	1,221,728,601
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.3122

NAME=Christopher DeStratis

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$107,170
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	17
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	
Total Allowances Amount	\$9,400
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,531
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$25,717
Contractual Post-Employment Benefit Description of Payout of Sick days	upon retirement-must have enough days to reach max payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	upon retirement-must have enough days to reach max payout
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Christopher DeStratis

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Joel Brown

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	
Base Annual Salary Amount	\$97,850
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/16
End Date of Contract	06/30/17
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	
Total Allowances Amount	\$6,800
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	\$22,527
Contractual Post-Employment Benefit Description of Payout of Sick days	upon retirement-must have enough days to reach max payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	upon retirement-must have enough days to reach max payout
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Joel Brown

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Kristin O'Neil

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Superintendent
Base Annual Salary Amount	\$150,960
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/13/15
End Date of Contract	06/30/18
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	
Total Allowances Amount	\$9,625
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	\$26,612
Contractual Post-Employment Benefit Description of Payout of Sick days	upon retirement-must have enough days to reach max payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	upon retirement-must have enough days to reach max payout
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Kristin O'Neil

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	