

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	1,295.0	1,294.0	1,353.0
Pupils On Roll Special Ed Full-Time	224.0	230.0	227.0
Pupils On Roll SUBTOTAL	1,519.0	1,524.0	1,580.0
Pupils in Private School Placements	10.0	10.0	11.0
Pupils Sent to Other Districts Regular	5.0	8.0	0.0
Pupils Sent to Other Districts Special Ed	17.0	20.0	19.0
Pupils Received	48.0	32.0	10.0
Pupils in State Facilities	1.0	1.0	1.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	12,150,731	12,388,746	12,636,521
Total Tuition	10-1300	348,697	66,000	66,000
Unrestricted Miscellaneous Revenues	10-1XXX	149,588	50,000	75,657
Interest Earned On Capital Reserve Funds	10-1XXX	4,098	500	500
Subtotal - Revenues From Local Sources		12,653,114	12,505,246	12,778,678
Revenues from State Sources:				
School Choice Aid	10-3116	125,388	125,388	125,388
Categorical Transportation Aid	10-3121	47,242	50,380	50,380
Extraordinary Aid	10-3131	112,016	60,000	60,000
Categorical Special Education Aid	10-3132	854,097	864,312	864,312
Equalization Aid	10-3176	10,856,760	10,913,034	10,913,034
Categorical Security Aid	10-3177	93,162	107,702	107,702
Parcc Readiness Aid	10-3181	0	14,380	14,380
Per Pupil Growth Aid	10-3182	0	14,380	14,380
Professional Learning Community Aid	10-3183	0	13,950	13,950
Other State Aids	10-3XXX	134,606	0	0
Subtotal - Revenues From State Sources		12,223,271	12,163,526	12,163,526
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	106,304	58,570	52,913
Subtotal - Revenues From Federal Sources		106,304	58,570	52,913
Budgeted Fund Balance - Operating Budget	10-303	0	652,930	1,012,718
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	1,000,000	1,097,000
Adjustment For Prior Year Encumbrances		0	295,520	0
Actual Revenues (Over)/Under Expenditures		-184,718	0	0
Total Operating Budget		24,797,971	26,675,792	27,104,835

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	58,482	0	0
Total Revenues From Local Sources	20-1XXX	58,482	0	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	14,782	48,628
Preschool Education Aid	20-3218	713,454	885,411	1,158,686
Total Revenues From State Sources		713,454	900,193	1,207,314
Revenues from Federal Sources:				
Title I	20-4411-4416	741,923	737,472	626,851
Title II	20-4451-4455	105,208	96,694	82,190
Title III	20-4491-4494	14,409	16,685	14,182
I.D.E.A. Part B (Handicapped)	20-4420-4429	504,184	490,523	390,501
Other	20-4XXX	1,022	0	0
Total Revenues From Federal Sources		1,366,746	1,341,374	1,113,724
Total Grants And Entitlements		2,138,682	2,241,567	2,321,038
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,267,220	1,176,317	1,116,609
Other Miscellaneous	40-1xxx	11,815	0	0
Miscellaneous	40-1XXX	11,815	0	0
Total Revenues From Local Sources		1,279,035	1,176,317	1,116,609
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	192,492	193,081	193,265
Budgeted Fund Balance	40-303	0	11,815	1

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Local Repayment Of Debt		1,471,527	1,381,213	1,309,875
Actual Revenues (Over)/Under Expenditures		-11,815	0	0
Total Repayment Of Debt		1,459,712	1,381,213	1,309,875
Total Revenues/Sources		28,396,365	30,298,572	30,735,748
Total Revenues/Sources Net of Transfers		28,396,365	30,298,572	30,735,748

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	7,427,651	7,594,116	7,701,476
Special Education - Instruction	11-2XX-100-XXX	1,859,966	1,988,816	1,968,946
Basic Skills/Remedial - Instruction	11-230-100-XXX	371,087	449,297	447,963
Bilingual Education - Instruction	11-240-100-XXX	114,768	122,529	125,138
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	149,649	169,584	169,033
School-Sponsored Athletics - Instruction	11-402-100-XXX	357,005	351,649	362,691
Before/After School Programs	11-421-XXX-XXX	11,616	32,688	13,597
Summer School	11-422-XXX-XXX	0	42,755	41,800
Instructional Alternative Ed Program	11-423-XXX-XXX	185,108	197,894	190,411
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	299	1,400	23,087
Other Alternative Education Program	11-425-XXX-XXX	47,412	60,749	75,970
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,309,273	1,587,217	1,674,880
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	29,824	29,747	34,350
Undist. Expenditures - Health Services	11-000-213-XXX	291,770	271,058	262,814
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	335,739	368,147	373,806
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	179,347	214,687	239,484
Undist. Expenditures - Guidance	11-000-218-XXX	700,421	697,230	672,808
Undist. Expenditures - Child Study Teams	11-000-219-XXX	545,736	557,072	564,200
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	526,617	528,472	471,645
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	197,661	140,369	153,897
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	112,766	331,773	320,602
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	484,247	611,667	509,615
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	883,823	970,238	903,282
Undist. Expend. - Central Services	11-000-251-XXX	351,032	400,104	378,323
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	174,160	168,151	138,442
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,699,225	2,037,467	1,896,880

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	637,879	706,744	709,811
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,666,294	4,310,674	4,539,787
Total Undistributed Expenditures		12,125,814	13,930,817	13,844,626
Total General Current Expense		22,650,375	24,942,294	24,964,738
Capital Expenditures:				
Equipment	12-XXX-XXX-730	162,473	115,795	21,400
Facilities Acquisition And Const. Serv.	12-000-400-XXX	1,646,470	1,510,828	2,037,828
Capital Reserve - Transfer To Capital Projects	12-000-400-931	260,156	0	0
Interest Deposit To Capital Reserve	10-604	0	500	500
Total Capital Outlay		2,069,099	1,627,123	2,059,728
Transfer Of Funds To Charter Schools	10-000-100-56X	78,497	106,375	80,369
General Fund Grand Total		24,797,971	26,675,792	27,104,835
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	58,482	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	384,508	465,784	637,600
Support Services	20-218-200-XXX	322,873	434,409	557,714
Fac Acquisition And Constr. Services	20-218-400-XXX	6,073	0	12,000
Total Preschool Education Aid	20-218-XXX-XXX	713,454	900,193	1,207,314
Total State Projects	20-XXX-XXX-XXX	713,454	900,193	1,207,314
Federal Projects:				
Title I	20-XXX-XXX-XXX	741,923	737,472	626,851
Title II	20-XXX-XXX-XXX	105,208	96,694	82,190
Title III	20-XXX-XXX-XXX	14,409	16,685	14,182
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	504,184	490,523	390,501
Other	20-XXX-XXX-XXX	1,022	0	0
Total Federal Projects	20-XXX-XXX-XXX	1,366,746	1,341,374	1,113,724
Total Special Revenue Funds		2,138,682	2,241,567	2,321,038

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,459,712	1,381,213	1,309,875
Total Debt Service Funds		1,459,712	1,381,213	1,309,875
Total Expenditures/Appropriations		28,396,365	30,298,572	30,735,748
Total Expenditures Net of Transfers		28,396,365	30,298,572	30,735,748

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	1,063,705	716,250	1,040,323	527,605
--Repayment of Debt	1	11,816	1	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	1,946,450	2,663,549	1,664,049	567,549
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	1,182,448	1,050,000	500,000	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	0	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	\$13,813	\$14,243	\$15,553	\$15,523	\$15,115
Total Classroom Instruction	\$8,214	\$8,478	\$9,200	\$9,075	\$9,018
Classroom-Salaries and Benefits	\$7,508	\$7,746	\$8,445	\$8,205	\$8,310
Classroom-General Supplies and Textbooks	\$312	\$365	\$306	\$356	\$280
Classroom-Purchased Services	\$394	\$367	\$449	\$515	\$428
Total Support Services	\$2,377	\$2,546	\$2,845	\$2,759	\$2,758
Support Services-Salaries and Benefits	\$2,183	\$2,265	\$2,443	\$2,345	\$2,386
Total Administrative Costs	\$1,463	\$1,517	\$1,576	\$1,721	\$1,515
Administration Salaries and Benefits	\$1,266	\$1,278	\$1,325	\$1,342	\$1,274
Total Operations and Maintenance of Plant	\$1,310	\$1,262	\$1,466	\$1,501	\$1,363
Operations and Maintenance-Salaries and Benefits	\$626	\$653	\$702	\$698	\$695
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$409	\$403	\$420	\$423	\$416
Total Equipment Costs	\$140	\$112	\$77	\$76	\$21
Legal Costs	\$2	\$5	\$16	\$22	\$15
Employee Benefits as a percentage of salaries*	26.28%	25.18%	28.24%	29.18%	29.26%

*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)
Staffing - Other	Contract a portion of the district's Evaluation and Research Coordinator position with East Greenwich Public Schools	0
Others	School District utilizes Gloucester County Special Services School district's services for transportation, nonpublic administration services, PT services and professional Development	0
Transportation Services, including Fuel	Gateway provides some transportation services for the Woodbury City School District	0
Purchasing	Woodbury City School District participates in the ACES contract for cooperative purchasing of electricity and gas for all schools	0
Purchasing	Joint purchasing with Ed Data for office and school supplies	0
Municipal/Public Works	City of Woodbury provides a discounted rate to the school district for water and fuel for school vehicles. They also pick up the district's recycling.	0
Technology Services	School district handles the computer consulting contract for the City of Woodbury	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	12,512,634
(B) Estimated Net Taxable Valuation (as of 03/07/17)	581,707,125
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	2.1510
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	13,659,097
(E) Estimated Net Taxable Valuation (as of 03/07/17)	581,707,125
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	2.3481

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	12,512,634
(H) Estimated Equalized Valuation (as of 10/01/16)	591,217,564
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	2.1164
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	13,659,097
(K) Estimated Equalized Valuation (as of 10/01/16)	591,217,564
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	2.3103

NAME=Charles Alter

CATEGORY	MEASURE
Job Title	Other
Job Title II	Facilities Director
Base Annual Salary Amount	\$116,282
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	\$1,135
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement and dependent upon number of days
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout of vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of personal days
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=Charles Alter

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=Ian Gordon

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	
Base Annual Salary Amount	\$99,357
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	\$225
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement and dependent on number of accumulated days
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout of vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of personal days
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=Ian Gordon

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=Kara L. Huber

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$125,372
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	4
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	\$5,930
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement and dependent on number of days accumulated
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout of vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of personal days
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=Kara L. Huber

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=Robert Goldschmidt

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Interim
Base Annual Salary Amount	\$136,850
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	08/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	238
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	
Total Allowances Amount	\$3,080
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	No payout of sick days
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout of vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of personal days
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=Robert Goldschmidt

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	