

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	1,284.0	1,241.0	1,246.0
Pupils On Roll Regular Shared-Time	0.0	0.0	10.0
Pupils On Roll Special Ed Full-Time	203.0	189.0	189.0
Pupils On Roll Special Ed Shared-Time	40.0	33.0	26.0
Pupils On Roll SUBTOTAL	1,527.0	1,463.0	1,471.0
Pupils in Private School Placements	8.0	7.0	0.0
Pupils Sent to Other Districts Special Ed	8.0	10.0	10.0
Pupils Received	310.0	291.5	288.0
Pupils in State Facilities	1.0	3.0	3.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	10,146,692	10,602,367	10,814,414
Total Tuition	10-1300	4,417,405	4,090,788	4,214,772
Rents And Royalties	10-1910	7,805	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	445,362	513,590	544,192
Other Restricted Miscellaneous Revenues	10-1XXX	15,428	0	0
Subtotal - Revenues From Local Sources		15,032,692	15,206,745	15,573,378
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	358,906	358,511	358,511
Extraordinary Aid	10-3131	124,417	190,000	125,000
Categorical Special Education Aid	10-3132	680,616	689,961	689,961
Equalization Aid	10-3176	5,498,561	5,523,895	5,523,895
Categorical Security Aid	10-3177	138,116	140,608	140,608
Adjustment Aid	10-3178	261,105	251,966	251,966
Under Adequacy Aid	10-3180	0	13,257	13,257
Parcc Readiness Aid	10-3181	0	11,620	11,620
Per Pupil Growth Aid	10-3182	0	11,620	11,620
Professional Learning Community Aid	10-3183	0	11,560	11,560
Other State Aids	10-3XXX	49,267	0	0
Subtotal - Revenues From State Sources		7,110,988	7,202,998	7,137,998
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	31,540	24,314	24,240
Subtotal - Revenues From Federal Sources		31,540	24,314	24,240
Budgeted Fund Balance - Operating Budget	10-303	500,000	200,000	200,000
Adjustment For Prior Year Encumbrances		0	46,490	0
Actual Revenues (Over)/Under Expenditures		-369,890	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Operating Budget		22,305,330	22,680,547	22,935,616
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	2,693	20,918	0
Total Revenues From Local Sources	20-1XXX	2,693	20,918	0
Revenues from State Sources:				
Preschool Education Aid	20-3218	33,000	33,000	33,000
Total Revenues From State Sources		33,000	33,000	33,000
Revenues from Federal Sources:				
Title I	20-4411-4416	208,904	223,183	189,621
Title II	20-4451-4455	33,631	37,743	32,082
Title III	20-4491-4494	3,301	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	334,508	316,238	291,957
Vocational Education	20-4430	7,213	8,703	0
Total Revenues From Federal Sources		587,557	585,867	513,660
Total Grants And Entitlements		623,250	639,785	546,660
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	901,877	1,367,544	1,414,184
Other Miscellaneous	40-1xxx	113,803	115,758	111,743
Miscellaneous	40-1XXX	113,803	115,758	111,743
Total Revenues From Local Sources		1,015,680	1,483,302	1,525,927
Total Local Repayment Of Debt		1,015,680	1,483,302	1,525,927
Total Repayment Of Debt		1,015,680	1,483,302	1,525,927
Total Revenues/Sources		23,944,260	24,803,634	25,008,203
Total Revenues/Sources Net of Transfers		23,944,260	24,803,634	25,008,203

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	7,034,950	7,151,784	7,142,310
Special Education - Instruction	11-2XX-100-XXX	2,045,900	2,014,526	2,082,582
Basic Skills/Remedial - Instruction	11-230-100-XXX	340,573	336,604	403,208
Bilingual Education - Instruction	11-240-100-XXX	7,497	5,600	4,250
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	79,782	80,250	80,250
School-Sponsored Athletics - Instruction	11-402-100-XXX	427,926	432,968	484,344
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	660,539	879,235	969,224
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	0	600	600
Undist. Expenditures - Health Services	11-000-213-XXX	287,053	292,010	255,617
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	225,486	215,275	234,563
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	213,414	286,592	207,330
Undist. Expenditures - Guidance	11-000-218-XXX	492,038	588,068	610,129
Undist. Expenditures - Child Study Teams	11-000-219-XXX	317,661	321,463	299,409
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	216,490	215,069	222,545
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	324,202	313,961	359,831
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	77,334	67,820	81,581
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	487,203	518,274	485,160
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,285,064	1,316,349	1,332,947
Undist. Expend. - Central Services	11-000-251-XXX	463,782	411,239	332,260
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	59,361	59,378	66,195
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,956,185	1,908,372	1,945,288
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	954,529	1,033,800	1,035,849
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,271,865	4,218,016	4,293,850
Undistributed Expenditures-Food Services	11-000-310-930	70,202	0	0
Total Undistributed Expenditures		12,362,408	12,645,521	12,732,378
Total General Current Expense		22,299,036	22,667,253	22,929,322

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	7,000	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	6,294	6,294	6,294
Total Capital Outlay		6,294	13,294	6,294
General Fund Grand Total		22,305,330	22,680,547	22,935,616
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,693	20,918	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	33,000	33,000	33,000
Total Preschool Education Aid	20-218-XXX-XXX	33,000	33,000	33,000
Total State Projects	20-XXX-XXX-XXX	33,000	33,000	33,000
Federal Projects:				
Title I	20-XXX-XXX-XXX	208,904	223,183	189,621
Title II	20-XXX-XXX-XXX	33,631	37,743	32,082
Title III	20-XXX-XXX-XXX	3,301	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	334,508	316,238	291,957
Vocational Education	20-XXX-XXX-XXX	7,213	8,703	0
Total Federal Projects	20-XXX-XXX-XXX	587,557	585,867	513,660
Total Special Revenue Funds		623,250	639,785	546,660
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,015,680	1,483,302	1,525,927
Total Debt Service Funds		1,015,680	1,483,302	1,525,927
Total Expenditures/Appropriations		23,944,260	24,803,634	25,008,203
Total Expenditures Net of Transfers		23,944,260	24,803,634	25,008,203

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	602,626	454,149	652,681	452,681
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	1	1	1	1
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	18,929	18,929	18,929	18,929
--Legal Reserve	0	0	0	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	\$13,356	\$12,984	\$13,803	\$14,371	\$14,423
Total Classroom Instruction	\$7,898	\$7,640	\$8,264	\$8,446	\$8,535
Classroom-Salaries and Benefits	\$7,579	\$7,314	\$7,867	\$7,988	\$8,102
Classroom-General Supplies and Textbooks	\$195	\$198	\$234	\$254	\$246
Classroom-Purchased Services	\$124	\$128	\$163	\$204	\$186
Total Support Services	\$1,752	\$1,707	\$1,773	\$2,018	\$1,982
Support Services-Salaries and Benefits	\$1,592	\$1,526	\$1,606	\$1,845	\$1,801
Total Administrative Costs	\$1,777	\$1,783	\$1,922	\$1,966	\$1,897
Administration Salaries and Benefits	\$1,448	\$1,473	\$1,571	\$1,607	\$1,600
Total Operations and Maintenance of Plant	\$1,463	\$1,411	\$1,405	\$1,494	\$1,522
Operations and Maintenance-Salaries and Benefits	\$831	\$789	\$683	\$753	\$788
Board Contribution to Food Services	\$59	\$44	\$0	\$0	\$0
Total Extracurricular Costs	\$400	\$392	\$423	\$436	\$471
Total Equipment Costs	\$0	\$0	\$0	\$5	\$0
Legal Costs	\$33	\$26	\$11	\$14	\$12
Employee Benefits as a percentage of salaries*	29.79%	30.53%	32.41%	30.13%	30.27%

\*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)
Others	Pennsgrove-Carneys Point School District - Baked Goods, Milk, Juice, Dairy and Ice Cream	0
Transportation Services, including Fuel	Alloway School District - Transportation	0
Transportation Services, including Fuel	Upper Pittsgrove School District - Transportation	0
Transportation Services, including Fuel	Gloucester County Special Services School District - Transportation	0
Purchasing	Middlesex Regional Educational Services Commission - Cooperative Pricing System - Supplies, Services, Contractors	0
Purchasing	Salem County Cooperative Pricing System - Goods and Services	0
Purchasing	Salem County Commodity Resale System - Fuel for Vehicles	0



WOODSTOWN BOROUGH	
A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	4,133,237
(B) Estimated Net Taxable Valuation (as of 10/01/16)	287,987,833
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.4352
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,673,734
(E) Estimated Net Taxable Valuation (as of 10/01/16)	287,987,833
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.6229
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B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	4,133,237
(H) Estimated Equalized Valuation (as of 10/01/16)	268,170,396
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5413
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,673,734
(K) Estimated Equalized Valuation (as of 10/01/16)	268,170,396
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.7428
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PILESGROVE TOWNSHIP	
A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	6,681,177
(B) Estimated Net Taxable Valuation (as of 10/01/16)	474,752,200
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.4073
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	7,554,864
(E) Estimated Net Taxable Valuation (as of 10/01/16)	474,752,200

(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.5913
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B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	6,681,177
(H) Estimated Equalized Valuation (as of 10/01/16)	433,484,478
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5413
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	7,554,864
(K) Estimated Equalized Valuation (as of 10/01/16)	433,484,478
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.7428
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NAME=Andrew R. Eubanks

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Interim Business Administ
Base Annual Salary Amount	\$117,000
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	01/01/17
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
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	\$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	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
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=Andrew R. Eubanks

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=Thomas Coleman

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$157,500
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	07/01/15
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	\$4,000
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	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
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=Thomas Coleman

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	