

## Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	174.0	191.0	193.0
On Roll Special Ed Full-Time	48.0	45.0	49.0
On Roll Subtotal	222.0	236.0	242.0
In Private School Placements	1.0	1.0	2.0
Sent to Other Districts Regular	30.5	28.5	30.0
Sent to Other Districts Special Ed	22.0	23.5	22.0
Received	2.0	10.0	0.0
In State Facilities	3.0	4.0	4.0

## Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,735,875	1,770,593	1,838,392
	Rents and Royalties	10-1910	32,745	36,782	49,855
	Unrestricted Miscellaneous Revenues	10-1XXX	97,503	80,000	80,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	51	51
	Total Revenues from Local Sources		1,866,123	1,887,426	1,968,298
General Fund Revenues from State Sources	School Choice Aid	10-3116	32,028	31,836	21,250
	Categorical Transportation Aid	10-3121	164,200	164,200	164,200
	Categorical Special Education Aid	10-3132	124,339	150,703	150,703
	Equalization Aid	10-3176	1,802,434	1,802,434	1,806,741
	Categorical Security Aid	10-3177	85,575	94,856	94,856
	Adjustment Aid	10-3178	726,518	685,541	685,541
	PARCC Readiness Aid	10-3181	2,260	0	0
	Per Pupil Growth Aid	10-3182	2,260	0	0
	Professional Learning Community Aid	10-3183	2,290	0	0
	Other State Aids	10-3XXX	33,263	42,465	0
	State Reimbursement for Lead Testing of Drinking Water	10-3300	640	0	0
	Total Revenues from State Sources		2,975,807	2,972,035	2,923,291
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	1,818	0	0
	Total Revenues from Federal Sources		1,818	0	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	95,078	109,190
	Transfers from Other Funds	10-5200	13	0	0
	Adjustment for Prior Year Encumbrances		0	84,728	0
	Actual Revenues (Over)/Under Expenditures		-237,903	0	0
General Fund Revenues	Total Operating Budget		4,605,858	5,039,267	5,000,779
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	13,803	0	0
	Total Revenues from Local Sources	20-1XXX	13,803	0	0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	56,375	10,186
	Preschool Education Aid	20-3218	620,779	685,440	647,660
	Total Revenues from State Sources		620,779	741,815	657,846
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	183,479	219,355	186,451
	Title II	20-4451-4455	17,584	13,270	11,279
	I.D.E.A. Part B (Handicapped)	20-4420-4429	94,623	93,822	79,749
	Total Revenues from Federal Sources		295,686	326,447	277,479
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergartenindergarten (Special Education)	20-5200	36,174	48,232	38,352
Special Revenue Fund Revenues	Total Grants and Entitlements		966,442	1,116,494	973,677
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	156,737	160,826	162,163
	Total Revenues from Local Sources		156,737	160,826	162,163
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	153,795	157,806	159,119
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		310,532	318,632	321,282
Debt Service Fund Revenues	Total Repayment of Debt		310,532	318,632	321,282
All Fund Revenues	Total Revenues/Sources		5,882,832	6,474,393	6,295,738
Revenues Net of Transfers	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergartenindergarten (Special Education)	20-5200	36,174	48,232	38,352
	Total Revenues/Sources Net of Transfers		5,846,658	6,426,161	6,257,386

## Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,006,897	1,087,139	1,101,246
	Special Education-Instruction	11-2XX-100-XXX	382,013	401,237	452,178
	Bilingual Education-Instruction	11-240-100-XXX	10,668	32,564	47,210
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	2,400	5,500	5,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,469,890	1,558,354	1,468,269
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	14,665	19,886	16,184
	Undistributed Expenditures-Health Services	11-000-213-XXX	53,607	52,795	54,808
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	95,173	110,000	79,081
	Undistributed Expenditures-Guidance	11-000-218-XXX	11,948	11,698	11,613
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	11,467	22,034	17,270
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	304	28,674	30,967
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	1,735	1,500	1,500
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,328	2,500	2,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	231,031	219,369	219,734
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	131,893	134,409	137,053
	Undistributed Expenditures-Central Services	11-000-251-XXX	120,473	127,144	114,696
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	30,330	25,760	28,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	325,001	285,900	270,067
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	214,689	270,560	297,931
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	460,405	575,464	618,765
	Total Undistributed Expenditures		3,176,939	3,446,047	3,368,438
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	51
General Fund Current Expenses	Total General Current Expense		4,578,917	4,972,538	4,974,623
Capital Outlay	Equipment	12-XXX-XXX-730	0	39,788	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	16,386	16,386	16,386
	Total Capital Outlay		16,386	56,174	16,386

## Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	10,555	10,555	9,770
	General Fund Grand Total		4,605,858	5,039,267	5,000,779
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	13,803	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	407,632	419,232	410,393
	Support Services	20-218-200-XXX	249,321	370,815	285,805
	Total Preschool Education Aid	20-218-XXX-XXX	656,953	790,047	696,198
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	656,953	790,047	696,198
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	183,479	219,355	186,451
	Title II	20-XXX-XXX-XXX	17,584	13,270	11,279
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	94,623	93,822	79,749
	Total Federal Projects	20-XXX-XXX-XXX	295,686	326,447	277,479
Special Revenue Fund Expenses	Total Special Revenue Funds		966,442	1,116,494	973,677
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	310,532	318,632	321,282
	Total Debt Service Funds		310,532	318,632	321,282
All Fund Expenses	Total Expenditures/Appropriations		5,882,832	6,474,393	6,295,738
Expenses Net of Transfers	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	36,174	48,232	38,352
	Total Expenditures Net of Transfers		5,846,658	6,426,161	6,257,386

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	0	70,888	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	128,073	128,073	128,124	128,175
	Legal Reserve	0	109,190	109,190	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
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	250,000	348,210	250,000	250,000
	Repayment of Debt	0	0	0	0

## Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,376	\$16,257	\$16,551	\$16,184	\$15,746
Total Classroom Instruction	\$9,234	\$10,387	\$10,870	\$10,483	\$10,488
Classroom-Salaries and Benefits	\$8,056	\$8,657	\$8,978	\$8,752	\$8,579
Classroom-General Supplies and Textbooks	\$211	\$154	\$242	\$220	\$171
Classroom-Purchased Services	\$967	\$1,576	\$1,650	\$1,511	\$1,738
Total Support Services	\$1,880	\$1,920	\$2,331	\$2,251	\$1,964
Support Services-Salaries and Benefits	\$1,003	\$1,069	\$1,276	\$1,239	\$1,189
Total Administrative Costs	\$1,683	\$2,089	\$1,975	\$1,908	\$1,861
Administration Salaries and Benefits	\$817	\$1,109	\$1,107	\$1,080	\$1,057
Total Operations and Maintenance of Plant	\$1,246	\$1,537	\$1,037	\$1,217	\$1,121
Operations and Maintenance-Salaries and Benefits	\$0	\$0	\$0	\$0	\$0
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$11	\$15	\$31	\$30	\$29
Total Equipment Costs	\$0	\$0	\$0	\$169	\$0
Legal Costs	\$54	\$40	\$44	\$18	\$41
Employee Benefits as a percentage of salaries*	31.80%	30.25%	39.06%	38.60%	36.69%

\*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 2018-19 revised appropriations and the 2019-20 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.

**Unusual Revenues and Appropriations**

Line Number	Source	Amount	Explanation
300	SREC Sales	80,000	Projected Annual Sales

**Shared Services**

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Shared Business Office with Pittsgrove Township BOE	0
Custodial and Maintenance Services	Daycare Cleaning	0
Food Services	Nutri-Serve Food Management	0
Insurance Coverages and Benefits	CAIP	0
Special Education Services	CST Services Shared with Commercial Township BOE	0
Technology Services	GWF Professional Services	0
Transportation Services, including Fuel	Dennis Township BOE & CMCSSSD	0

**Estimated Tax Rates**

Municipality	Category	Amount
Woodbine Borough	(A) General Fund School Levy	1,838,392
	(D) Total School Levy	2,000,555
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	176,983,800
	(H) Estimated Equalized Valuation (as of 10/01/18)	157,416,882
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0387
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1304
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1678
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2709

Employee Contract List for District

Name	Category	Measure
Anthony DeVico	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$101,959
	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	15
	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	\$13,000
	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	\$30,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Rolls into Sick Days
	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
Anthony DeVico	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
Celine Kaelble	Job Title	Vice Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$88,000
	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	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	15
	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

Employee Contract List for District

Name	Category	Measure
Celine Kaelble	Total Allowances Amount	\$1,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$14,329
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$18,300
	Contractual Post-Employment Benefit Description of Payout of Sick days	Per Contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Rolls into 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
	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	
Shared Service Agreement	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	33
	Shared District	4150

Employee Contract List for District

Name	Category	Measure
	Job Title Other District	Business Administrator
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	11/15/18
	End Date of Contract	06/30/19
	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	None Reported
	Total Allowances Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
Shared Service Agreement	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- Shared Services
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None- Shared Services
	Contractual Post-Employment Benefit Description of Payout of Personal days	None- Shared Services
	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

Employee Contract List for District

Name	Category	Measure
Shared Service Agreement	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	\$87512
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported