

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	1,281.0	1,306.0	1,369.0
Pupils On Roll Special Ed Full-Time	225.0	229.0	215.0
Pupils On Roll Special Ed Shared-Time	8.0		0.0
Pupils On Roll SUBTOTAL	1,514.0	1,535.0	1,584.0
Pupils in Private School Placements	11.0	11.0	12.0
Pupils Sent to Other Districts Regular	4.0	5.0	5.0
Pupils Sent to Other Districts Special Ed	23.0	21.0	24.0
Pupils Received	24.0	28.0	17.0
Pupils in State Facilities	2.0	3.0	3.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	11,342,413	11,794,261	12,150,731
Total Tuition	10-1300	170,997	66,000	66,000
Unrestricted Miscellaneous Revenues	10-1XXX	107,107	40,000	50,000
Interest Earned On Capital Reserve Funds	10-1XXX	7,052	500	500
Subtotal - Revenues From Local Sources		11,627,569	11,900,761	12,267,231
Revenues from State Sources:				
School Choice Aid	10-3116	41,796	111,456	125,388
Categorical Transportation Aid	10-3121	47,242	47,242	47,242
Extraordinary Aid	10-3131	138,908	60,000	60,000
Categorical Special Education Aid	10-3132	854,097	854,097	854,097
Equalization Aid	10-3176	10,856,760	10,856,760	10,856,760
Categorical Security Aid	10-3177	93,162	93,162	93,162
Other State Aids	10-3XXX	98,123	28,760	28,760
Subtotal - Revenues From State Sources		12,130,088	12,051,477	12,065,409
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	111,067	51,000	63,680
Subtotal - Revenues From Federal Sources		111,067	51,000	63,680
Budgeted Fund Balance - Operating Budget				
Budgeted Fund Balance - Operating Budget	10-303	0	931,256	1,071,502
Withdrawal From Cap Res-For Local Share	10-307	0	950,000	618,248
Adjustment For Prior Year Encumbrances		0	383,857	0
Actual Revenues (Over)/Under Expenditures		100,004	0	0
Total Operating Budget		23,968,728	26,268,351	26,086,070
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	87,863	0	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Revenues From Local Sources	20-1XXX	87,863	0	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	6,611	18,774
Preschool Education Aid	20-3218	396,849	524,688	743,308
Other Restricted Entitlements	20-32XX	13,877	0	0
Total Revenues From State Sources		410,726	531,299	762,082
Revenues from Federal Sources:				
Title I	20-4411-4416	939,000	727,073	618,012
Title II	20-4451-4455	131,221	102,791	87,372
Title III	20-4491-4494	12,166	16,377	13,920
I.D.E.A. Part B (Handicapped)	20-4420-4429	516,899	487,851	414,673
Other	20-4XXX	55,040	0	0
Total Revenues From Federal Sources		1,654,326	1,334,092	1,133,977
Total Grants And Entitlements		2,152,915	1,865,391	1,896,059
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,587,272	1,311,707	1,267,220
Total Revenues From Local Sources		1,587,272	1,311,707	1,267,220
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	193,756	193,286	192,492
Budgeted Fund Balance	40-303	0	30,670	1
Total Local Repayment Of Debt		1,781,028	1,535,663	1,459,713
Actual Revenues (Over)/Under Expenditures		-30,670	0	0
Total Repayment Of Debt		1,750,358	1,535,663	1,459,713

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Revenues/Sources		27,872,001	29,669,405	29,441,842
Total Revenues/Sources Net of Transfers		27,872,001	29,669,405	29,441,842

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	7,530,381	7,538,426	7,787,980
Special Education - Instruction	11-2XX-100-XXX	1,883,722	1,969,443	1,976,096
Basic Skills/Remedial - Instruction	11-230-100-XXX	301,355	304,704	298,726
Bilingual Education - Instruction	11-240-100-XXX	56,331	59,267	127,488
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	148,008	191,595	169,615
School-Sponsored Athletics - Instruction	11-402-100-XXX	349,682	365,427	365,526
Before/After School Programs	11-421-XXX-XXX	11,616	41,136	46,528
Summer School	11-422-XXX-XXX	20,931	55,000	27,355
Instructional Alternative Ed Program	11-423-XXX-XXX	158,964	185,758	190,425
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	55	26,015	33,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,459,087	1,743,603	1,714,884
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	27,306	33,956	32,036
Undist. Expenditures - Health Services	11-000-213-XXX	286,142	274,862	275,227
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	295,852	330,160	342,234
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	191,982	201,454	241,841
Undist. Expenditures - Guidance	11-000-218-XXX	671,100	728,303	732,865
Undist. Expenditures - Child Study Teams	11-000-219-XXX	543,930	565,473	570,577
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	313,556	559,122	572,611
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	152,770	177,621	156,963
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	46,061	178,314	343,478
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	425,381	581,525	520,683
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	904,387	937,282	882,971
Undist. Expend. - Central Services	11-000-251-XXX	333,758	373,735	367,517
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	110,885	133,119	129,723
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,736,256	1,976,604	1,835,709
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	737,591	667,386	691,989

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,555,578	4,052,100	3,653,808
Total Undistributed Expenditures		11,791,622	13,514,619	13,065,116
Total General Current Expense		22,252,667	24,251,390	24,088,355
Capital Expenditures:				
Equipment	12-XXX-XXX-730	177,320	188,582	69,624
Facilities Acquisition And Const. Serv.	12-000-400-XXX	1,474,883	810,828	1,639,780
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	950,000	260,156
Interest Deposit To Capital Reserve	10-604	0	500	500
Total Capital Outlay		1,652,203	1,949,910	1,970,060
Transfer Of Funds To Charter Schools	10-000-100-56X	63,858	67,051	27,655
General Fund Grand Total		23,968,728	26,268,351	26,086,070
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	87,863	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	245,046	302,544	369,825
Support Services	20-218-200-XXX	150,962	210,755	329,826
Fac Acquisition And Constr. Services	20-218-400-XXX	841	18,000	62,431
Total Preschool Education Aid	20-218-XXX-XXX	396,849	531,299	762,082
Other State Projects:				
Other	20-XXX-XXX-XXX	13,877	0	0
Total Other State Projects		13,877	0	0
Total State Projects	20-XXX-XXX-XXX	410,726	531,299	762,082
Federal Projects:				
Title I	20-XXX-XXX-XXX	939,000	727,073	618,012
Title II	20-XXX-XXX-XXX	131,221	102,791	87,372
Title III	20-XXX-XXX-XXX	12,166	16,377	13,920
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	516,899	487,851	414,673
Other	20-XXX-XXX-XXX	55,040	0	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Federal Projects	20-XXX-XXX-XXX	1,654,326	1,334,092	1,133,977
Total Special Revenue Funds		2,152,915	1,865,391	1,896,059
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,750,358	1,535,663	1,459,713
Total Debt Service Funds		1,750,358	1,535,663	1,459,713
Total Expenditures/Appropriations		27,872,001	29,669,405	29,441,842
Total Expenditures Net of Transfers		27,872,001	29,669,405	29,441,842

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	517,028	807,006	956,744	517,690
--Repayment of Debt	1	30,671	1	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	2,383,177	1,873,318	923,818	306,070
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	1,351,946	1,313,703	632,448	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,159	\$13,557	\$14,275	\$14,591	\$14,147
Total Classroom Instruction	\$8,202	\$8,287	\$8,423	\$8,508	\$8,344
Classroom-Salaries and Benefits	\$7,504	\$7,633	\$7,748	\$7,727	\$7,624
Classroom-General Supplies and Textbooks	\$358	\$260	\$350	\$374	\$326
Classroom-Purchased Services	\$340	\$394	\$325	\$407	\$394
Total Support Services	\$2,120	\$2,137	\$2,547	\$2,561	\$2,644
Support Services-Salaries and Benefits	\$2,009	\$2,012	\$2,203	\$2,236	\$2,234
Total Administrative Costs	\$1,477	\$1,431	\$1,456	\$1,596	\$1,439
Administration Salaries and Benefits	\$1,266	\$1,278	\$1,238	\$1,270	\$1,225
Total Operations and Maintenance of Plant	\$1,200	\$1,275	\$1,387	\$1,443	\$1,282
Operations and Maintenance-Salaries and Benefits	\$636	\$620	\$709	\$708	\$628
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$396	\$395	\$420	\$439	\$403
Total Equipment Costs	\$45	\$118	\$74	\$135	\$83
Legal Costs	\$4	\$3	\$16	\$10	\$15
Employee Benefits as a percentage of salaries*	25.75%	24.86%	27.34%	27.53%	24.10%

*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 2014-15 revised appropriations and the 2015-16 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	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 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
Municipal/Public Works	City of Woodbury provides a discounted rate to school district for water and fuel for school vehicles. They also pick up the districts recycling.	0
Technology Services	School District handles the computer consulting contract for the City of Woodbury	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	11,972,496
(B) Estimated Net Taxable Valuation (as of 02/03/15)	587,653,054
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	2.0373
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	13,261,959
(E) Estimated Net Taxable Valuation (as of 02/03/15)	587,653,054
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	2.2568

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	11,972,496
(H) Estimated Equalized Valuation (as of 10/01/14)	617,862,404
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.9377
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	13,261,959
(K) Estimated Equalized Valuation (as of 10/01/14)	617,862,404
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	2.1464

NAME=Charles Alter

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Facilities Director
Base Annual Salary Amount	\$110,896
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	07/01/14
End Date of Contract	06/30/15
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 day
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	\$94,754
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	07/01/14
End Date of Contract	06/30/15
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=Joseph Jones III

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	07/01/13
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
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	\$24,489
Total Bonuses Amount	\$23,609
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,524
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$21,500
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement and dependent upon 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=Joseph Jones III

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	\$114,549
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	07/01/14
End Date of Contract	06/30/15
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	\$6,857
Total Bonuses Amount	\$2,864
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$4,399
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 vacation day payout
Contractual Post-Employment Benefit Description of Payout of Personal days	No personal day payout
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	