

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	180.0	174.0	179.0
On Roll Special Ed Full-Time	48.0	48.0	49.0
On Roll Subtotal	228.0	222.0	228.0
In Private School Placements	3.0	1.0	1.0
Sent to Other Districts Regular	40.0	30.5	30.5
Sent to Other Districts Special Ed	22.5	22.0	23.0
Received	1.0	2.0	2.0
In State Facilities	2.0	3.0	3.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,613,698	1,735,875	1,770,593
Total Tuition	10-1300	77,754	0	0
Rents And Royalties	10-1910	32,745	32,745	36,782
Unrestricted Miscellaneous Revenues	10-1XXX	42,398	40,000	80,000
Interest Earned On Maintenance Reserve	10-1XXX	0	0	51
Subtotal - Revenues From Local Sources		1,766,595	1,808,620	1,887,426
Revenues from State Sources:				
School Choice Aid	10-3116	32,028	32,028	31,836
Categorical Transportation Aid	10-3121	164,200	164,200	164,200
Categorical Special Education Aid	10-3132	124,339	124,339	150,703
Equalization Aid	10-3176	1,802,434	1,802,434	1,802,434
Categorical Security Aid	10-3177	85,575	85,575	94,856
Adjustment Aid	10-3178	756,649	756,649	726,518
Parcc Readiness Aid	10-3181	2,260	2,260	0
Per Pupil Growth Aid	10-3182	2,260	2,260	0
Professional Learning Community Aid	10-3183	2,290	2,290	0
Other State Aids	10-3XXX	0	0	1,488
Subtotal - Revenues From State Sources		2,972,035	2,972,035	2,972,035
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	289	0	0
Subtotal - Revenues From Federal Sources		289	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	0	95,078
Transfers From Other Funds	10-5200	13	0	0
Adjustment For Prior Year Encumbrances		0	137,798	0
Actual Revenues (Over)/Under Expenditures		-132,937	0	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Operating Budget		4,605,995	4,918,453	4,954,539
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	16,276	0	0
Total Revenues From Local Sources	20-1XXX	16,276	0	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	22,279	56,375
Preschool Education Aid	20-3218	667,105	602,900	685,440
Total Revenues From State Sources		667,105	625,179	741,815
Revenues from Federal Sources:				
Title I	20-4411-4416	168,331	264,952	221,185
Title II	20-4451-4455	40,276	17,584	9,939
I.D.E.A. Part B (Handicapped)	20-4420-4429	90,354	93,669	79,619
Other	20-4XXX	267	954	0
Total Revenues From Federal Sources		299,228	377,159	310,743
Transfers From Operating Budget-Prek (Special Education)	20-5200	60,290	36,174	48,232
Total Grants And Entitlements		1,042,899	1,038,512	1,100,790
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	155,020	156,737	160,826
Other Miscellaneous	40-1xxx	1	0	0
Miscellaneous	40-1XXX	1	0	0
Total Revenues From Local Sources		155,021	156,737	160,826
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	152,111	153,795	157,806

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Local Repayment Of Debt		307,132	310,532	318,632
Total Repayment Of Debt		307,132	310,532	318,632
Total Revenues/Sources		5,956,026	6,267,497	6,373,961
Deduct Transfer-Transfers From Operating Budget-Prek (Special Education)	20-5200	60,290	36,174	48,232
Deduct Transfer-Transfer To General Fund	20-218-520-930	60,290	0	0
Total Revenues/Sources Net of Transfers		5,835,446	6,231,323	6,325,729

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	969,411	1,063,126	1,115,617
Special Education - Instruction	11-2XX-100-XXX	292,886	386,234	397,617
Bilingual Education - Instruction	11-240-100-XXX	23,004	10,688	10,814
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	2,057	3,000	5,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,514,454	1,561,248	1,540,705
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	21,950	19,689	19,886
Undist. Expenditures - Health Services	11-000-213-XXX	50,604	52,633	52,795
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	98,274	99,834	110,000
Undist. Expenditures - Guidance	11-000-218-XXX	11,124	11,336	11,482
Undist. Expenditures - Child Study Teams	11-000-219-XXX	13,656	15,477	22,250
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	270	4,500	28,674
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	7,278	8,000	1,500
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	2,104	2,654	2,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	218,711	243,171	219,369
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	96,741	131,994	134,409
Undist. Expend. - Central Services	11-000-251-XXX	115,337	133,809	122,904
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	31,585	33,500	30,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	278,145	315,486	235,501
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	238,469	281,456	290,560
Personal Services - Employee Benefits	11-XXX-XXX-2XX	455,476	513,677	575,464
Total Undistributed Expenditures		3,154,178	3,428,464	3,397,999
Interest Earned On Maintenance Reserve	10-606	0	0	51
Increase In Maintenance Reserve	10-606	128,073	0	0
Total General Current Expense		4,569,609	4,891,512	4,927,598
Capital Expenditures:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Facilities Acquisition And Const. Serv.	12-000-400-XXX	36,386	16,386	16,386
Total Capital Outlay		36,386	16,386	16,386
Transfer Of Funds To Charter Schools	10-000-100-56X	0	10,555	10,555
General Fund Grand Total		4,605,995	4,918,453	4,954,539
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	16,276	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	410,666	396,082	419,232
Support Services	20-218-200-XXX	256,439	248,801	370,815
Fac Acquisition And Constr. Services	20-218-400-XXX	0	16,470	0
Transfer To General Fund	20-218-520-930	60,290	0	0
Total Preschool Education Aid	20-218-XXX-XXX	727,395	661,353	790,047
Total State Projects	20-XXX-XXX-XXX	727,395	661,353	790,047
Federal Projects:				
Title I	20-XXX-XXX-XXX	168,331	264,952	221,185
Title II	20-XXX-XXX-XXX	40,276	17,584	9,939
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	90,354	93,669	79,619
Other	20-XXX-XXX-XXX	267	954	0
Total Federal Projects	20-XXX-XXX-XXX	299,228	377,159	310,743
Total Special Revenue Funds		1,042,899	1,038,512	1,100,790
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	307,132	310,532	318,632
Total Debt Service Funds		307,132	310,532	318,632
Total Expenditures/Appropriations		5,956,026	6,267,497	6,373,961
Deduct Transfer-Local Contrib. - Trans To Special Rev- Inclusion	11-105-100-936	60,290	36,174	48,232
Deduct Transfer-Transfer To General Fund	20-218-520-930	60,290	0	0
Total Expenditures Net of Transfers		5,835,446	6,231,323	6,325,729

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	145,197	250,000	250,000	154,922
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	128,073	128,073	128,124
Restricted for General Operating Budget	Legal Reserve	0	0	0	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,370	\$14,376	\$14,864	\$16,196	\$16,551
Total Classroom Instruction	\$9,535	\$9,234	\$9,621	\$10,340	\$10,870
Classroom-Salaries and Benefits	\$9,304	\$8,056	\$8,379	\$8,675	\$8,978
Classroom-General Supplies and Textbooks	\$55	\$211	\$184	\$194	\$242
Classroom-Purchased Services	\$175	\$967	\$1,057	\$1,471	\$1,650
Total Support Services	\$1,613	\$1,880	\$1,999	\$1,968	\$2,331
Support Services-Salaries and Benefits	\$1,035	\$1,003	\$1,004	\$1,063	\$1,276
Total Administrative Costs	\$1,670	\$1,683	\$1,741	\$2,146	\$1,975
Administration Salaries and Benefits	\$828	\$817	\$866	\$1,079	\$1,107
Total Operations and Maintenance of Plant	\$1,009	\$1,246	\$1,201	\$1,428	\$1,037
Operations and Maintenance-Salaries and Benefits	\$0	\$0	\$0	\$0	\$0
Board Contribution to Food Services	\$142	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$13	\$11	\$16	\$17	\$31
Total Equipment Costs	\$0	\$0	\$71	\$75	\$0
Legal Costs	\$91	\$54	\$43	\$45	\$44
Employee Benefits as a percentage of salaries*	34.52%	31.80%	32.45%	32.05%	39.06%

*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 2017-18 revised appropriations and the 2018-19 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.

Item	Line Number	Source	Amount	Explanation
1	300	SREC Sales	80,000	Projected Annual Sales
1	836	PreK SE Funding	48,232	Inclusion PreK Funding from Reg Budget

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Pittsgrove Township Board of Education	0
Food Services	Nutri-Serve Food Management	0
Social Worker/Psychologist	Salem County Special Services - Child Study Team	0
Transportation Services, including Fuel	Dennis Township Board of Education	0
Technology Services	GWF Professional Services	0
Insurance Coverages and Benefits	CAIP	0

ID=Woodbine Borough

Category	Amount
(A) General Fund School Levy	1,770,593
(D) Total School Levy	1,931,419
(B) Estimated Net Taxable Valuation (as of 10/01/17)	176,283,500
(H) Estimated Equalized Valuation (as of 10/01/17)	167,204,306
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0044
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0956
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0589
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1551

Name=Anthony DeVico

Category	Measure
Job Title	Superintendent
Job Title II	Principal
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	05/18/16
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	5
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	\$30,077
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	Included with Sick Time Payout
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

Name=Anthony DeVico

Category	Measure
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

Name=Celine Kaelble

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Supervisor
Base Annual Salary Amount	\$86,891
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	220
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	11
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	\$4,200
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$803
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$3,080
Contractual Post-Employment Benefit Description of Payout of Sick days	Per Contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	No Vacation Days
Contractual Post-Employment Benefit Description of Payout of Personal days	Included with 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

Name=Celine Kaelble

Category	Measure
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

Name=Shared Service Agreement

Category	Measure
Job Title	Business Administrator
Job Title II	BA
Base Annual Salary Amount	\$84,900
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	33
Shared District	4150
Job Title Other District	Various
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	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
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	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Shared Service Agreement

Category	Measure
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