

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	163.0	182.0	191.0
On Roll Special Ed Full-Time	54.0	56.0	48.0
On Roll Subtotal	217.0	238.0	239.0
In Private School Placements	1.0	1.0	1.0
Sent to Other Districts Regular	17.0	23.0	27.0
Sent to Other Districts Special Ed	27.0	26.5	30.5
In State Facilities	1.0	1.0	1.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,896,447	1,978,080	2,017,642
	Rents and Royalties	10-1910	49,855	49,855	49,855
	Unrestricted Miscellaneous Revenues	10-1XXX	104,359	80,000	80,000
	Interest Earned on Maintenance Reserve	10-1XXX	51	51	51
	Total Revenues from Local Sources		2,050,712	2,107,986	2,147,548
General Fund Revenues from State Sources	School Choice Aid	10-3116	28,395	27,306	19,242
	Categorical Transportation Aid	10-3121	164,200	164,200	164,200
	Extraordinary Aid	10-3131	70,433	0	0
	Categorical Special Education Aid	10-3132	150,703	150,703	150,703
	Equalization Aid	10-3176	1,806,741	1,806,741	2,022,171
	Categorical Security Aid	10-3177	94,856	94,856	94,856
	Adjustment Aid	10-3178	684,597	607,846	607,846
	Other State Aids	10-3XXX	9,640	0	0
	Total Revenues from State Sources		3,009,565	2,851,652	3,059,018
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	995	0	0
	Total Revenues from Federal Sources		995	0	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	103,174	302,003
	Actual Revenues (Over)/Under Expenditures		-186,572	0	0
General Fund Revenues	Total Operating Budget		4,874,700	5,062,812	5,508,569
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	252	0	0
	Scholarship Fund Revenue	20-1770	2,004	0	0
	Other Revenue from Local Sources	20-1XXX	14,089	0	0
	Total Revenues from Local Sources	20-1XXX	16,345	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	208,451	0
	Preschool Education Aid	20-3218	653,439	682,693	721,985
	Total Revenues from State Sources		653,439	891,144	721,985

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	166,746	133,974	107,179
	Title II	20-4451-4455	13,430	12,026	9,621
	Title III	20-4491-4494	0	2,126	1,700
	I.D.E.A. Part B (Handicapped)	20-4420-4429	91,209	72,212	57,769
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	0	25,000
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	0	25,000
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	0	25,000
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	0	25,000
	Arp-ESSER	20-4540	0	0	50,000
	CARES Act Education Stabilization Fund	20-4530	104,847	36,456	0
	Coronavirus Relief Fund (CRF)	20-4532	25,291	0	0
	CRRSA Act-ESSER II	20-4534	17,545	531,371	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	35,227	0
	Other	20-4XXX	11,854	0	0
		CRRSA Act-Mental Health Grant	20-4536	0	45,000
	Total Revenues from Federal Sources		430,922	868,392	326,269
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	62,275	51,524	52,508
	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-252	0	0
	Actual Revenues (Over)/Under Expenditures-Scholarship Fund		-4	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		1,162,725	1,811,060	1,100,762
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	149,788	163,172	165,211
	Total Revenues from Local Sources		149,788	163,172	165,211
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	157,806	149,278	162,109
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		307,594	312,450	327,320
Debt Service Fund Revenues	Total Repayment of Debt		307,594	312,450	327,320
All Fund Revenues	Total Revenues/Sources		6,345,019	7,186,322	6,936,651
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	62,275	51,524	52,508
	Total Revenues/Sources Net of Transfers		6,282,744	7,134,798	6,884,143

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,150,582	1,257,559	1,286,926
	Special Education-Instruction	11-2XX-100-XXX	458,645	474,943	474,572
	Bilingual Education-Instruction	11-240-100-XXX	45,583	49,209	52,316
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	5,500	5,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,467,370	1,244,303	1,613,330
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	11,078	21,078	21,528
	Undistributed Expenditures-Health Services	11-000-213-XXX	54,568	61,277	63,016
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	64,423	135,210	80,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	8,746	12,003	12,248
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	26,573	22,270	27,270
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	31,897	28,513	24,426
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	907	1,500	1,500
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	300	2,500	2,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	162,148	193,673	194,330
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	142,821	130,195	147,783
	Undistributed Expenditures-Central Services	11-000-251-XXX	109,959	108,905	120,355
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	24,417	46,172	29,500
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	274,358	302,368	299,144
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	169,364	198,450	218,149
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	644,194	750,747	652,675
	Total Undistributed Expenditures			3,193,123	3,259,164
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	51	51
General Fund Current Expenses	Total General Current Expense		4,847,933	5,046,426	5,327,119
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	16,386	16,386	181,450
	Total Capital Outlay		16,386	16,386	181,450
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	10,381	0	0
	General Fund Grand Total		4,874,700	5,062,812	5,508,569

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	14,089	0	0
	Scholarship Fund	20-476-XXX-XXX	2,000	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	391,383	433,052	398,485
	Support Services	20-218-200-XXX	247,542	509,616	354,373
	Facility Acquisition and Construction Services	20-218-400-XXX	76,789	0	21,635
	Total Preschool Education Aid	20-218-XXX-XXX	715,714	942,668	774,493
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	715,714	942,668	774,493
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	166,746	133,974	107,179
	Title II	20-XXX-XXX-XXX	13,430	12,026	9,621
	Title III	20-XXX-XXX-XXX	0	2,126	1,700
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	91,209	72,212	57,769
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	104,847	36,456	0
	Other	20-XXX-XXX-XXX	11,854	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	25,291	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	17,545	531,371	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	35,227	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	0	50,000
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	0	25,000
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	0	25,000
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	0	25,000
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	0	25,000
	Total Federal Projects	20-XXX-XXX-XXX	430,922	868,392	326,269
Special Revenue Fund Expenses	Total Special Revenue Funds		1,162,725	1,811,060	1,100,762

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	307,594	312,450	327,320
	Total Debt Service Funds		307,594	312,450	327,320
All Fund Expenses	Total Expenditures/Appropriations		6,345,019	7,186,322	6,936,651
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	62,275	51,524	52,508
	Total Expenditures Net of Transfers		6,282,744	7,134,798	6,884,143

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	285,571	323,493	287,922	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	128,175	128,226	128,277	128,328
	Legal Reserve	179,730	331,684	264,081	0
	Unemployment Fund	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
	Restricted for Special Revenue Fund	Student Activity Fund	2,820	3,072	3,072
Scholarship Fund		13,158	13,162	13,162	13,162
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

### Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,372	\$18,004	\$18,380	\$18,585	\$17,257
Total Classroom Instruction	\$10,855	\$12,485	\$12,252	\$12,210	\$11,516
Classroom-Salaries and Benefits	\$9,274	\$10,115	\$10,082	\$9,913	\$9,392
Classroom-General Supplies and Textbooks	\$174	\$109	\$175	\$175	\$136
Classroom-Purchased Services	\$1,408	\$2,261	\$1,995	\$2,121	\$1,987
Total Support Services	\$1,858	\$2,029	\$2,796	\$3,009	\$2,367
Support Services-Salaries and Benefits	\$1,197	\$1,259	\$1,527	\$1,532	\$1,591
Total Administrative Costs	\$1,933	\$2,128	\$1,932	\$2,003	\$1,996
Administration Salaries and Benefits	\$1,151	\$1,275	\$1,085	\$1,027	\$1,135
Total Operations and Maintenance of Plant	\$1,637	\$1,329	\$1,277	\$1,270	\$1,252
Operations and Maintenance-Salaries and Benefits	\$0	\$0	\$0	\$0	\$0
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$15	\$0	\$31	\$31	\$29
Total Equipment Costs	\$0	\$372	\$0	\$0	\$91
Legal Costs	\$8	\$7	\$42	\$55	\$42
Employee Benefits as a percentage of salaries*	35.68%	39.68%	44.91%	45.94%	35.86%

\*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 2021-22 revised appropriations and the 2022-23 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 Services**

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Pittsgrove Township Business Office Personnel	0
Food Services	Nutri-Serve Food Management	0
Insurance Coverages and Benefits	NJSIG	0
Nursing Services	Daycare Cleaning Services	0
Social Worker/Psychologist	Salem County Special Service School District	0
Staffing - Other	Speech and OT with Dennis Township	0

**Estimated Tax Rates**

Municipality	Category	Amount
Woodbine Borough	(A) General Fund School Levy	2,017,642
	(D) Total School Levy	2,182,853
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	177,334,602
	(H) Estimated Equalized Valuation (as of 10/01/21)	161,537,784
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1378
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2309
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2490
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3513

Employee Contract List for District

Name	Category	Measure
Celine Kaelble	Job Title	Assistant Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$95,403
	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	07/01/21
	End Date of Contract	06/30/22
	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	None Reported
	Total Allowances Amount	\$10,000
	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
	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
Celine Kaelble	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
Dennis J. Anderson	Job Title	Superintendent
	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	09/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	220
	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

Employee Contract List for District

Name	Category	Measure
Dennis J. Anderson	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 Interim Superintendent
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A Interim Superintendent
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A Interim Superintendent
	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	\$400 per diem
Additional Comment 2	None Reported	
Additional Comment 3	None Reported	
Pittsgrove Township BOE	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$87,417
	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
Pittsgrove Township BOE	Job Title Other District	Assistant BA
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/21
	End Date of Contract	06/30/22
	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	Shared Service
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Shared Service
	Contractual Post-Employment Benefit Description of Payout of Personal days	Shared Service
	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
Pittsgrove Township BOE	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	Shared Service
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported