

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	194.0	191.0	218.0
On Roll Special Ed Full-Time	64.0	65.0	57.0
On Roll Subtotal	258.0	256.0	275.0
In Private School Placements	2.0	2.0	2.0
Sent to Other Districts Regular	24.0	34.5	34.0
Sent to Other Districts Special Ed	17.5	22.0	20.0
Received		1.0	0.0
In State Facilities	1.0	1.0	1.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,017,642	2,017,642	2,017,642
	Rents and Royalties	10-1910	49,855	49,855	49,855
	Unrestricted Miscellaneous Revenues	10-1XXX	125,562	50,000	46,025
	Interest Earned on Maintenance Reserve	10-1XXX	782	51	51
	Total Revenues from Local Sources		2,193,841	2,117,548	2,113,573
General Fund Revenues from State Sources	School Choice Aid	10-3116	19,242	18,844	8,323
	Categorical Transportation Aid	10-3121	164,200	164,200	164,200
	Extraordinary Aid	10-3131	77,208	0	0
	Categorical Special Education Aid	10-3132	150,703	150,703	150,703
	Equalization Aid	10-3176	2,022,171	2,437,296	3,476,190
	Categorical Security Aid	10-3177	94,856	94,856	94,856
	Adjustment Aid	10-3178	607,846	607,846	607,846
	Other State Aids	10-3XXX	137,976	0	0
Total Revenues from State Sources		3,274,202	3,473,745	4,502,118	
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	23,377	29,956
	Total Revenues from Federal Sources		0	23,377	29,956
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	594,990	524,295
	Adjustment for Prior Year Encumbrances		0	21,377	0
	Actual Revenues (Over)/Under Expenditures		-108,855	0	0
General Fund Revenues	Total Operating Budget		5,359,188	6,231,037	7,169,942
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	2	0	3,058
	Scholarship Fund Revenue	20-1770	6	0	0
	Other Revenue from Local Sources	20-1XXX	177	0	0
	Total Revenues from Local Sources	20-1XXX	185	0	3,058
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	626,839	160,341	105,832
	Preschool Education Aid	20-3218	0	694,800	823,424
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	5,588	0	0
	Other Restricted Entitlements	20-32XX	1,450,367	0	0
	Total Revenues from State Sources		2,082,794	855,141	929,256

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	196,881	275,628	220,502
	Title II	20-4451-4455	28,440	20,145	16,116
	Title III	20-4491-4494	365	4,045	3,236
	Title IV	20-4471-4474	0	19,383	15,506
	IDEA Part B (Handicapped)	20-4420-4429	104,486	112,389	89,911
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	40,234	0	0
	ARP-ESSER	20-4540	893,161	0	0
	CRRSA Act-ESSER II	20-4534	136,207	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	6,645	0	0
	Other	20-4XXX	33,704	0	0
	CRRSA Act-Mental Health Grant	20-4536	29,039	0	0
	ARP Homeless Children and Youth II Grant	20-4546	13,492	0	0
	Total Revenues from Federal Sources			1,482,654	431,590
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	52,508	136,960	58,816
Special Revenue Fund Revenues	Total Grants and Entitlements		3,618,133	1,423,691	1,336,401
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	165,211	164,964	162,147
	Total Revenues from Local Sources		165,211	164,964	162,147
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	162,109	161,866	159,103
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		327,320	326,830	321,250
Debt Service Fund Revenues	Total Repayment of Debt		327,320	326,830	321,250
All Fund Revenues	Total Revenues/Sources		9,304,641	7,981,558	8,827,593
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	52,508	136,960	58,816
	Total Revenues/Sources Net of Transfers		9,252,133	7,844,598	8,768,777

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,141,030	1,283,342	1,373,571
	Special Education-Instruction	11-2XX-100-XXX	554,525	676,761	1,019,600
	Bilingual Education-Instruction	11-240-100-XXX	53,009	58,442	59,500
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	5,500	7,100
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,559,125	1,671,054	1,801,067
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	15,522	16,500	13,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	59,376	68,247	67,755
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	90,930	167,647	163,200
	Undistributed Expenditures-Guidance	11-000-218-XXX	5,657	12,703	12,400
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	0	27,270	28,350
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	24,519	30,500	31,250
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	922	1,500	24,944
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	0	2,500	2,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	268,061	133,381	135,055
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	146,750	160,879	179,700
	Undistributed Expenditures-Central Services	11-000-251-XXX	117,369	102,263	120,352
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	26,032	34,500	32,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	335,259	333,710	439,517
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	232,353	224,625	230,166
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	555,183	743,226	907,250
	Total Undistributed Expenditures			3,437,058	3,730,505
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		5,185,622	5,754,601	6,648,328
Capital Outlay	Equipment	12-XXX-XXX-730	0	0	10,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	173,566	444,049	476,034
	Total Capital Outlay		173,566	444,049	486,034

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	32,387	35,580
	General Fund Grand Total		5,359,188	6,231,037	7,169,942
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	177	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	416,665	431,249	451,320
	Support Services	20-218-200-XXX	257,442	388,578	417,389
	Facility Acquisition and Construction Services	20-218-400-XXX	5,240	172,274	119,363
	Total Preschool Education Aid	20-218-XXX-XXX	679,347	992,101	988,072
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	5,588	0	0
	Other	20-XXX-XXX-XXX	1,450,367	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	2,135,302	992,101	988,072
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	196,881	275,628	220,502
	Title II	20-XXX-XXX-XXX	28,440	20,145	16,116
	Title III	20-XXX-XXX-XXX	365	4,045	3,236
	Title IV	20-XXX-XXX-XXX	0	19,383	15,506
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	104,486	112,389	89,911
	Other	20-XXX-XXX-XXX	33,704	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	136,207	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	6,645	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	29,039	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	893,161	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	40,234	0	0
	ARP Homeless Children and Youth II	20-496-xxx-xxx	13,492	0	0
	Total Federal Projects	20-XXX-XXX-XXX	1,482,654	431,590	345,271
	Special Revenue Fund Expenses	Total Special Revenue Funds		3,618,133	1,423,691
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	327,320	326,830	321,250
	Total Debt Service Funds		327,320	326,830	321,250
All Fund Expenses	Total Expenditures/Appropriations		9,304,641	7,981,558	8,827,593
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	52,508	136,960	58,816
	Total Expenditures Net of Transfers		9,252,133	7,844,598	8,768,777

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	721,308	787,986	464,100	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	253,277	254,059	254,110	254,161
	Legal Reserve	535,185	581,299	310,195	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	3,056	3,058	3,058	3,058
	Scholarship Fund	13,162	13,168	13,168	13,168
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,510	\$15,536	\$16,259	\$17,881	\$19,879
Total Classroom Instruction	\$12,339	\$10,440	\$10,897	\$11,818	\$13,439
Classroom-Salaries and Benefits	\$9,653	\$8,331	\$8,851	\$9,957	\$10,463
Classroom-General Supplies and Textbooks	\$155	\$89	\$167	\$188	\$456
Classroom-Purchased Services	\$2,531	\$2,019	\$1,878	\$1,672	\$2,520
Total Support Services	\$2,481	\$1,869	\$2,304	\$2,690	\$2,737
Support Services-Salaries and Benefits	\$1,571	\$1,175	\$1,464	\$1,543	\$1,435
Total Administrative Costs	\$1,476	\$1,830	\$1,847	\$2,009	\$2,049
Administration Salaries and Benefits	\$621	\$1,034	\$1,068	\$1,165	\$1,172
Total Operations and Maintenance of Plant	\$1,161	\$1,348	\$1,146	\$1,314	\$1,610
Operations and Maintenance-Salaries and Benefits	\$0	\$0	\$0	\$0	\$0
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$6	\$0	\$26	\$28	\$34
Total Equipment Costs	\$40	\$0	\$620	\$678	\$474
Legal Costs	\$16	\$9	\$22	\$24	\$37
Employee Benefits as a percentage of salaries*	45.82%	30.41%	42.60%	37.43%	40.52%

*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 2023-24 revised appropriations and the 2024-25 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	MISC REVENUES	46,025	INTEREST AND SALE OF SRECS

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	PITTSGROVE TOWNSHIP BUSINESS OFFICE PERSONNEL	0
Custodial and Maintenance Services	DAYCARE CLEANING SERVICES	0
Food Services	NUTRI-SERVE FOOD MGT	0
Insurance Coverages and Benefits	NJSIG	0
Social Worker/Psychologist	SALEM COUNTY SPECIAL SERVICES SCHOOL DISTRICT	0
Staffing - Other	SPEECH AND OT FROM DENNIS TOWNSHIP SCHOOL DISTRICT	0
Transportation Services, including Fuel	DENNIS TOWNSHIP SCHOOL DISTRICT AND CMCSSD	0

Estimated Tax Rates

Municipality	Category	Amount
Woodbine Borough	(A) General Fund School Levy	2,017,642
	(D) Total School Levy	2,179,789
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	178,947,088
	(H) Estimated Equalized Valuation (as of 10/01/23)	193,431,285
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1275
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2181
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0431
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1269

Employee Contract List for District

Name	Category	Measure
Carleena Supp	Job Title	Superintendent
	Job Title II	n/a
	Base Annual Salary Amount	\$130,000
	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	07/01/23
	End Date of Contract	06/30/28
	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	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	\$2,000
	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	\$26,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	capped at \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Twenty days can be carried over
	Contractual Post-Employment Benefit Description of Payout of Personal days	Unused converted to sick time
	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
Carleena Supp	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 Kaeble	Job Title	Vice Principal
	Job Title II	Early Childhood Superviso
	Base Annual Salary Amount	\$101,016
	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	07/01/23
	End Date of Contract	06/30/24
	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	None Reported

Employee Contract List for District

Name	Category	Measure
Celine Kaeble	Total Allowances Amount	\$5,589
	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	\$30,540
	Contractual Post-Employment Benefit Description of Payout of Sick days	Capped at \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Twenty Days can carried forward
	Contractual Post-Employment Benefit Description of Payout of Personal days	Unused Personal Days converted to sick time
	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	
Pittsgrove Board of Education	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$84,896
	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 Board of Education	Job Title Other District	Assistant Business Admini
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/23
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	104
	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	None-shared service
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None-shared service
	Contractual Post-Employment Benefit Description of Payout of Personal days	None-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 Board of Education	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