

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	1,292.0	1,284.0	1,298.0
Pupils On Roll Regular Shared-Time	1.0		0.0
Pupils On Roll Special Ed Full-Time	199.0	203.0	199.0
Pupils On Roll Special Ed Shared-Time	41.0	40.0	24.0
Pupils On Roll SUBTOTAL	1,533.0	1,527.0	1,521.0
Pupils in Private School Placements	5.0	8.0	8.0
Pupils Sent to Other Districts Special Ed	6.0	8.0	9.0
Pupils Received	313.0	310.0	310.5
Pupils in State Facilities		1.0	0.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,947,738	10,146,692	10,602,367
Total Tuition	10-1300	4,580,002	4,342,736	4,090,788
Rents And Royalties	10-1910	12,534	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	391,213	455,607	513,590
Subtotal - Revenues From Local Sources		14,931,487	14,945,035	15,206,745
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	358,906	358,906	358,511
Extraordinary Aid	10-3131	182,210	190,000	190,000
Categorical Special Education Aid	10-3132	680,616	680,616	689,961
Equalization Aid	10-3176	5,498,561	5,498,561	5,523,895
Categorical Security Aid	10-3177	138,116	138,116	140,608
Adjustment Aid	10-3178	261,105	261,105	251,966
Under Adequacy Aid	10-3180		0	13,257
Parcc Readiness Aid	10-3181		0	11,620
Per Pupil Growth Aid	10-3182		0	11,620
Professional Learning Community Aid	10-3183		0	11,560
Other State Aids	10-3XXX	46,813	36,497	0
Subtotal - Revenues From State Sources		7,166,327	7,163,801	7,202,998
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	56,072	17,744	24,314
ARRA/SEMI Revenue	10-4210	4,965	0	0
Subtotal - Revenues From Federal Sources		61,037	17,744	24,314
Budgeted Fund Balance - Operating Budget	10-303	504,879	500,000	200,000
Withdrawal From Maint. Reserve	10-310	17,200	0	0
Transfers From Other Funds	10-5200	100,000	0	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Adjustment For Prior Year Encumbrances		0	28,123	0
Actual Revenues (Over)/Under Expenditures		-148,783	0	0
Total Operating Budget		22,632,147	22,654,703	22,634,057
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	14,327	0	0
Total Revenues From Local Sources	20-1XXX	14,327	0	0
Revenues from State Sources:				
Preschool Education Aid	20-3218	33,000	33,000	33,000
Other Restricted Entitlements	20-32XX	10,000	0	0
Total Revenues From State Sources		43,000	33,000	33,000
Revenues from Federal Sources:				
Title I	20-4411-4416	216,465	218,865	155,333
Title II	20-4451-4455	33,579	33,631	31,800
I.D.E.A. Part B (Handicapped)	20-4420-4429	322,945	334,508	318,532
Vocational Education	20-4430	10,381	7,213	0
Other	20-4XXX	3,662	0	0
Total Revenues From Federal Sources		587,032	594,217	505,665
Total Grants And Entitlements		644,359	627,217	538,665
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	631,439	901,877	1,367,544
Other Miscellaneous	40-1xxx	18,803	113,803	115,758
Miscellaneous	40-1XXX	18,803	113,803	115,758
Total Revenues From Local Sources		650,242	1,015,680	1,483,302
Total Local Repayment Of Debt		650,242	1,015,680	1,483,302

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total Repayment Of Debt		650,242	1,015,680	1,483,302
Total Revenues/Sources		23,926,748	24,297,600	24,656,024
Total Revenues/Sources Net of Transfers		23,926,748	24,297,600	24,656,024

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	7,356,274	7,200,742	7,154,387
Special Education - Instruction	11-2XX-100-XXX	1,983,582	1,994,432	2,013,385
Basic Skills/Remedial - Instruction	11-230-100-XXX	426,099	323,989	359,761
Bilingual Education - Instruction	11-240-100-XXX	1,653	4,880	4,250
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	74,484	80,250	80,250
School-Sponsored Athletics - Instruction	11-402-100-XXX	445,547	431,509	432,968
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	504,710	657,271	774,247
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	0	600	600
Undist. Expenditures - Health Services	11-000-213-XXX	282,932	290,069	293,686
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	229,696	214,057	230,101
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	296,771	210,665	143,597
Undist. Expenditures - Guidance	11-000-218-XXX	448,532	499,924	494,853
Undist. Expenditures - Child Study Teams	11-000-219-XXX	293,810	312,956	319,573
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	227,540	216,933	215,069
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	284,947	300,242	316,218
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	142,125	50,290	67,820
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	516,772	509,731	494,474
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,283,138	1,367,737	1,326,048
Undist. Expend. - Central Services	11-000-251-XXX	438,401	491,984	440,564
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	61,291	57,041	58,523
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,024,446	2,016,029	1,867,630
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	898,109	1,059,623	1,057,842
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,310,885	4,357,455	4,481,917
Undistributed Expenditures-Food Services	11-000-310-930	93,660	0	0
Total Undistributed Expenditures		12,337,765	12,612,607	12,582,762
Total General Current Expense		22,625,404	22,648,409	22,627,763

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	6,743	6,294	6,294
Total Capital Outlay		6,743	6,294	6,294
General Fund Grand Total		22,632,147	22,654,703	22,634,057
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	14,327	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	33,000	33,000	33,000
Total Preschool Education Aid	20-218-XXX-XXX	33,000	33,000	33,000
Other State Projects:				
Other	20-XXX-XXX-XXX	10,000	0	0
Total Other State Projects		10,000	0	0
Total State Projects	20-XXX-XXX-XXX	43,000	33,000	33,000
Federal Projects:				
Title I	20-XXX-XXX-XXX	216,465	218,865	155,333
Title II	20-XXX-XXX-XXX	33,579	33,631	31,800
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	322,945	334,508	318,532
Vocational Education	20-XXX-XXX-XXX	10,381	7,213	0
Other	20-XXX-XXX-XXX	3,662	0	0
Total Federal Projects	20-XXX-XXX-XXX	587,032	594,217	505,665
Total Special Revenue Funds		644,359	627,217	538,665
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	650,242	1,015,680	1,483,302
Total Debt Service Funds		650,242	1,015,680	1,483,302
Total Expenditures/Appropriations		23,926,748	24,297,600	24,656,024
Total Expenditures Net of Transfers		23,926,748	24,297,600	24,656,024

Budget Category	Audited Balance 6-30-2014	Audited Balance 6-30-2015	Estimated Balance 6-30-2016	Estimated Balance 6-30-2017
Unrestricted:				
--General Operating Budget	881,709	602,626	652,532	452,532
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	1	1	1	1
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	36,129	18,929	18,929	18,929
--Legal Reserve	3,225	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
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2013-14 Actual Costs	2014-15 Actual Costs	2015-16 Original Budget	2015-16 Revised Budget	2016-17 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,871	\$13,356	\$13,767	\$13,911	\$13,803
Total Classroom Instruction	\$7,548	\$7,898	\$8,087	\$8,187	\$8,264
Classroom-Salaries and Benefits	\$7,237	\$7,579	\$7,689	\$7,782	\$7,867
Classroom-General Supplies and Textbooks	\$210	\$195	\$249	\$253	\$234
Classroom-Purchased Services	\$102	\$124	\$148	\$152	\$163
Total Support Services	\$1,799	\$1,752	\$1,861	\$1,768	\$1,773
Support Services-Salaries and Benefits	\$1,597	\$1,592	\$1,698	\$1,589	\$1,606
Total Administrative Costs	\$1,695	\$1,777	\$1,872	\$1,998	\$1,922
Administration Salaries and Benefits	\$1,430	\$1,448	\$1,549	\$1,635	\$1,571
Total Operations and Maintenance of Plant	\$1,423	\$1,463	\$1,512	\$1,523	\$1,405
Operations and Maintenance-Salaries and Benefits	\$852	\$831	\$792	\$782	\$683
Board Contribution to Food Services	\$0	\$59	\$0	\$0	\$0
Total Extracurricular Costs	\$399	\$400	\$419	\$419	\$423
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$14	\$33	\$11	\$11	\$11
Employee Benefits as a percentage of salaries*	28.38%	29.79%	32.40%	31.09%	32.41%

*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 2015-16 revised appropriations and the 2016-17 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	Pennsgrove-Carneys Point School District - Baked Goods, Milk, Juice, Dairy, Ice Cream	0
Others	Middlesex Regional Educational Services Commission - Cooperative Pricing System - Supplies, Services, Sub-contractors	0
Transportation Services, including Fuel	Allows Township School District - Transportation	0
Transportation Services, including Fuel	Oldman's Township School District - Transportation	0
Transportation Services, including Fuel	Upper Pittsgrove Township School District - Transportation	0
Transportation Services, including Fuel	Gloucester County Special Services School District - Transportation	0
Purchasing	Salem County Cooperative Pricing System - Goods and Services	0
Purchasing	Sterling High School d/b/a South Jersey Technology Partnership (SJTP) - Goods and Services	0
Purchasing	Oldman Township School District - Custodial Supplies	0

WOODSTOWN BOROUGH	
A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	4,098,886
(B) Estimated Net Taxable Valuation (as of 10/01/15)	288,898,808
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.4188
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,627,580
(E) Estimated Net Taxable Valuation (as of 10/01/15)	288,898,808
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.6018

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	4,098,886
(H) Estimated Equalized Valuation (as of 10/01/15)	275,511,202
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.4877
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,627,580
(K) Estimated Equalized Valuation (as of 10/01/15)	275,511,202
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.6796

PILESGROVE TOWNSHIP	
A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	6,503,481
(B) Estimated Net Taxable Valuation (as of 10/01/15)	478,754,300
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.3584
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	7,342,331
(E) Estimated Net Taxable Valuation (as of 10/01/15)	478,754,300

(F) Estimated 16-17 Total School Tax Rate= $(D)/(E) \times 100$	1.5336

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	6,503,481
(H) Estimated Equalized Valuation (as of 10/01/15)	437,138,696
(I) Estimated 16-17 Equalized General Fund School Tax Rate= $(G)/(H) \times 100$	1.4877
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	7,342,331
(K) Estimated Equalized Valuation (as of 10/01/15)	437,138,696
(L) Estimated 16-17 Equalized Total School Tax Rate= $(J)/(K) \times 100$	1.6796

NAME=FRANK RIZZO

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$128,217
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	07/01/15
End Date of Contract	06/30/16
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	2
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	\$5,300
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,095
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$19,931
Contractual Post-Employment Benefit Description of Payout of Sick days	MAX PER STATE
Contractual Post-Employment Benefit Description of Payout of Vacation days	MAX 10 DAYS
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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=FRANK RIZZO

	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=THOMAS COLEMAN

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$154,908
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	07/01/15
End Date of Contract	06/30/18
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	\$6,800
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,095
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$20,958
Contractual Post-Employment Benefit Description of Payout of Sick days	MAX PER STATE
Contractual Post-Employment Benefit Description of Payout of Vacation days	MAX OF 10 DAYS
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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=THOMAS COLEMAN

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	