

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	190.0	189.0	218.0
On Roll Special Ed Full-Time	61.0	58.0	60.0
On Roll Subtotal	251.0	247.0	278.0
In Private School Placements	1.0	1.0	1.0
Sent to Other Districts Regular	36.5	25.0	26.0
Sent to Other Districts Special Ed	18.5	18.0	18.0
Received		1.0	0.0
In State Facilities	1.0		0.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	2,017,642	2,057,995	2,130,025
	Total Tax Levy	10-121x	2,017,642	2,057,995	2,130,025
	Rents and Royalties	10-1910	49,855	52,377	0
	Unrestricted Miscellaneous Revenues	10-1XXX	140,180	43,200	48,009
	Interest Earned on Maintenance Reserve	10-1XXX	0	33	33
	Interest Earned on Capital Reserve Funds	10-1XXX	0	33	32
	Other Restricted Miscellaneous Revenues	10-1XXX	1,084	0	0
	Total Revenues from Local Sources		2,208,761	2,153,638	2,178,099
General Fund Revenues from State Sources	School Choice Aid	10-3116	8,323	8,545	8,826
	Categorical Transportation Aid	10-3121	164,200	118,004	126,028
	Extraordinary Aid	10-3131	95,822	0	0
	Categorical Special Education Aid	10-3132	150,703	530,029	574,831
	Equalization Aid	10-3176	3,476,190	4,007,105	4,236,191
	Categorical Security Aid	10-3177	94,856	108,285	112,177
	Adjustment Aid	10-3178	607,846	0	0
	Other State Aids	10-3XXX	17,596	0	0
	State Reimbursement for Menstrual Products	10-3301	96	0	0
	Total Revenues from State Sources		4,615,632	4,771,968	5,058,053
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	5,380	4,325	5,035
	Total Revenues from Federal Sources		5,380	4,325	5,035
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	207,009	445,247
	Withdrawal from Tuition Reserve for Excess Over Adjustments	10-311	0	0	50,000
	Adjustment for Prior Year Encumbrances		0	12,668	0
	Actual Revenues (Over)/Under Expenditures		-530,965	0	0
General Fund Revenues	Total Operating Budget		6,298,808	7,149,608	7,736,434
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	3,058	3,058
	Other Revenue from Local Sources	20-1XXX	114	0	0
	Total Revenues from Local Sources	20-1XXX	114	3,058	3,058

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	198,412	40,042
	Preschool Education Aid	20-3218	889,260	791,992	899,118
	Total Revenues from State Sources		889,260	990,404	939,160
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	335,269	232,449	185,959
	Title II	20-4451-4455	48,811	19,939	14,954
	Title III	20-4491-4494	0	3,509	2,632
	Title IV	20-4471-4474	0	17,514	13,136
	IDEA Part B (Handicapped)	20-4420-4429	112,439	106,873	90,842
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	9,703	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	38,000	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	24,720	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	15,384	0	0
	ARP-ESSER	20-4540	50,299	0	0
	Other	20-4XXX	26,540	0	0
	Total Revenues from Federal Sources		661,165	380,284	307,523
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	58,816	45,687	47,322
Special Revenue Fund Revenues	Total Grants and Entitlements		1,609,616	1,419,433	1,297,063
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	162,147	161,854	127,936
	Total Revenues from Local Sources		162,147	161,854	127,936
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	159,103	158,816	0
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		321,250	320,670	127,936
Debt Service Fund Revenues	Total Repayment of Debt		321,250	320,670	127,936
All Fund Revenues	Total Revenues/Sources		8,229,674	8,889,711	9,161,433
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	58,816	45,687	47,322
	Total Revenues/Sources Net of Transfers		8,170,858	8,844,024	9,114,111

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,315,737	1,415,384	1,603,522
	Special Education-Instruction	11-2XX-100-XXX	770,263	605,073	558,499
	Basic Skills/Remedial-Instruction	11-230-100-XXX	121,077	123,947	128,285
	Bilingual Education-Instruction	11-240-100-XXX	58,203	61,167	63,308
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	2,872	6,600	6,296
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,786,366	2,076,645	2,432,588
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	14,000	15,600	16,353
	Undistributed Expenditures-Health Services	11-000-213-XXX	64,399	73,581	76,081
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	154,301	158,000	176,000
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	0	245,907	230,058
	Undistributed Expenditures-Guidance	11-000-218-XXX	12,282	31,385	32,474
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	44,273	56,392	55,000
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	29,913	32,462	33,275
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	30,205	1,400	1,400
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	0	1,500	0
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	118,860	139,287	135,425
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	163,550	174,203	173,503
	Undistributed Expenditures-Central Services	11-000-251-XXX	120,064	124,833	121,226
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	33,944	40,200	39,300
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	451,940	489,446	415,691
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	222,310	304,287	331,064
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	686,644	902,783	1,031,622
	Total Undistributed Expenditures		3,933,051	4,867,911	5,301,060
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	33	33
General Fund Current Expenses	Total General Current Expense		6,201,203	7,080,115	7,661,003

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	10,000	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	52,025	16,386	16,386
	Interest Deposit to Capital Reserve	10-604	0	33	32
	Total Capital Outlay		62,025	16,419	16,418
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	35,580	53,074	59,013
	General Fund Grand Total		6,298,808	7,149,608	7,736,434
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	114	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	454,904	483,605	511,641
	Support Services	20-218-200-XXX	392,249	426,901	474,841
	Facility Acquisition and Construction Services	20-218-400-XXX	100,923	125,585	0
	Total Preschool Education Aid	20-218-XXX-XXX	948,076	1,036,091	986,482
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	948,076	1,036,091	986,482
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	335,269	232,449	185,959
	Title II	20-XXX-XXX-XXX	48,811	19,939	14,954
	Title III	20-XXX-XXX-XXX	0	3,509	2,632
	Title IV	20-XXX-XXX-XXX	0	17,514	13,136
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	112,439	106,873	90,842
	Other	20-XXX-XXX-XXX	26,540	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	50,299	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	9,703	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	38,000	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	24,720	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	15,384	0	0
	Total Federal Projects	20-XXX-XXX-XXX	661,165	380,284	307,523
Special Revenue Fund Expenses	Total Special Revenue Funds		1,609,616	1,419,433	1,297,063

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	321,250	320,670	127,936
	Total Debt Service Funds		321,250	320,670	127,936
All Fund Expenses	Total Expenditures/Appropriations		8,229,674	8,889,711	9,161,433
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	58,816	45,687	47,322
	Total Expenditures Net of Transfers		8,170,858	8,844,024	9,114,111

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	543,711	392,161	250,000	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	0	460,000	460,033	460,065
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	254,110	294,161	294,194	294,227
	Legal Reserve	479,271	614,323	445,247	0
	Unemployment Fund	0	0	0	0
	Tuition Reserve	0	50,000	50,000	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	3,058	3,058	3,058	3,058
	Scholarship Fund	13,168	12,907	12,907	12,907
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,708	\$20,354	\$20,522	\$22,710	\$21,147
Total Classroom Instruction	\$12,000	\$13,604	\$12,847	\$14,216	\$13,648
Classroom-Salaries and Benefits	\$9,445	\$11,313	\$11,409	\$12,614	\$11,600
Classroom-General Supplies and Textbooks	\$195	\$380	\$424	\$474	\$1,032
Classroom-Purchased Services	\$2,359	\$1,911	\$1,014	\$1,128	\$1,016
Total Support Services	\$2,392	\$2,806	\$3,723	\$4,119	\$3,868
Support Services-Salaries and Benefits	\$1,411	\$1,422	\$1,567	\$1,736	\$1,663
Total Administrative Costs	\$1,952	\$2,066	\$2,078	\$2,300	\$2,053
Administration Salaries and Benefits	\$1,104	\$1,173	\$1,154	\$1,277	\$1,187
Total Operations and Maintenance of Plant	\$1,343	\$1,855	\$1,831	\$2,025	\$1,534
Operations and Maintenance-Salaries and Benefits	\$0	\$35	\$92	\$102	\$94
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$14	\$32	\$37	\$32
Total Equipment Costs	\$144	\$453	\$463	\$513	\$0
Legal Costs	\$17	\$80	\$37	\$41	\$33
Employee Benefits as a percentage of salaries*	34.64%	31.78%	37.32%	37.30%	42.12%

*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.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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	Avalon and Stone Harbor School	45,000	Shared service Music teacher
	Cape May County Library	3,009	Electric/Gas and lawn service usage

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	School Business Admin and business services Pittsgrove Township School	0
Custodial and Maintenance Services	ACB Custodial Service	0
Food Services	Nutri-Serve Food MGT	0
Social Worker/Psychologist	Salem County Special Services	0
Special Education Services	OT with Dennis Township	0
Transportation Services, including Fuel	Dennis Twp/ Upper Twp/ CMCSSD	0

Estimated Tax Rates

Municipality	Category	Amount
Woodbine Borough	(A) General Fund School Levy	2,130,025
	(D) Total School Levy	2,257,961
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	180,426,140
	(H) Estimated Equalized Valuation (as of 10/01/25)	232,369,824
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1806
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2515
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9167
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9717

Employee Contract List for District

Name	Category	Measure
Adrienne Breitinger	Job Title	Superintendent
	Job Title II	N/A
	Base Annual Salary Amount	\$137,505
	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	07/01/24
	End Date of Contract	06/30/27
	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	\$5,250
	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	\$23,534
	Contractual Post-Employment Benefit Description of Payout of Sick days	capped at \$15000
	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 convert 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
Adrienne Breitinger	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	\$107,167
	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	07/01/25
	End Date of Contract	06/30/26
	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	\$5,500
	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	\$28,396
	Contractual Post-Employment Benefit Description of Payout of Sick days	capped at \$15000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Twenty days can carry over
	Contractual Post-Employment Benefit Description of Payout of Personal days	unused days convert 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
Piitsgrove Board of Education	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$89,192
	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
Piitsgrove Board of Education	Job Title Other District	Assistant Business Admin
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/25
	End Date of Contract	06/30/26
	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 Reported
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None Reported
	Contractual Post-Employment Benefit Description of Payout of Personal days	None Reported
	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
Piitsgrove 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