

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	191.0	182.0	175.0
On Roll Special Ed Full-Time	45.0	51.0	57.0
On Roll Subtotal	236.0	233.0	232.0
In Private School Placements	1.0	3.0	2.0
Sent to Other Districts Regular	28.5	23.0	20.5
Sent to Other Districts Special Ed	23.5	24.5	24.0
Received	10.0	3.0	0.0
In State Facilities	4.0	5.0	6.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,770,593	1,838,392	1,896,447
	Rents and Royalties	10-1910	36,782	49,855	49,855
	Unrestricted Miscellaneous Revenues	10-1XXX	138,057	80,000	80,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	51	51
	Total Revenues from Local Sources		1,945,432	1,968,298	2,026,353
General Fund Revenues from State Sources	School Choice Aid	10-3116	31,836	21,250	28,395
	Categorical Transportation Aid	10-3121	164,200	164,200	164,200
	Extraordinary Aid	10-3131	5,959	0	0
	Categorical Special Education Aid	10-3132	150,703	150,703	150,703
	Equalization Aid	10-3176	1,802,434	1,806,741	1,806,741
	Categorical Security Aid	10-3177	94,856	94,856	94,856
	Adjustment Aid	10-3178	685,541	685,541	684,597
	Other State Aids	10-3XXX	68,125	0	0
	Total Revenues from State Sources		3,003,654	2,923,291	2,929,492
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	1,670	0	0
	Total Revenues from Federal Sources		1,670	0	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	109,190	112,127
	Transfers from Other Funds	10-5200	8	0	0
	Adjustment for Prior Year Encumbrances		0	3,876	0
	Actual Revenues (Over)/Under Expenditures		124,853	0	0
General Fund Revenues	Total Operating Budget		5,075,617	5,004,655	5,067,972
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	23,151	0	0
	Total Revenues from Local Sources	20-1XXX	23,151	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	61,942	10,186	152,436
	Preschool Education Aid	20-3218	533,004	647,660	646,017
	Total Revenues from State Sources		594,946	657,846	798,453

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	256,162	207,114	165,691
	Title II	20-4451-4455	8,530	15,111	12,089
	Title III	20-4491-4494	154	3,883	3,106
	I.D.E.A. Part B (Handicapped)	20-4420-4429	93,822	97,219	77,775
	Other	20-4XXX	15,762	0	0
	Total Revenues from Federal Sources		374,430	323,327	258,661
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	48,232	38,352	62,275
Special Revenue Fund Revenues	Total Grants and Entitlements		1,040,759	1,019,525	1,119,389
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	160,826	162,163	149,788
	Total Revenues from Local Sources		160,826	162,163	149,788
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	157,806	159,119	157,806
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		318,632	321,282	307,594
Debt Service Fund Revenues	Total Repayment of Debt		318,632	321,282	307,594
All Fund Revenues	Total Revenues/Sources		6,435,008	6,345,462	6,494,955
Revenues Net of Transfers	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	48,232	38,352	62,275
	Total Revenues/Sources Net of Transfers		6,386,776	6,307,110	6,432,680

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,059,746	1,119,729	1,106,917
	Special Education-Instruction	11-2XX-100-XXX	436,541	469,494	487,046
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	13,524	36,365
	Bilingual Education-Instruction	11-240-100-XXX	32,455	47,210	48,626
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	6,250	5,500	5,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,653,818	1,518,657	1,449,275
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	14,591	20,968	16,670
	Undistributed Expenditures-Health Services	11-000-213-XXX	62,566	53,153	59,739
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	103,255	79,081	80,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	11,692	11,613	11,955
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	14,920	17,270	22,270
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	28,674	30,967	31,959
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	885	930	1,500
	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	206,010	247,234	209,880
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	133,974	137,380	142,120
	Undistributed Expenditures-Central Services	11-000-251-XXX	126,918	127,228	119,497
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	24,577	25,468	29,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	312,996	273,943	276,154
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	216,319	222,246	197,049
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	500,873	554,353	707,132
	Total Undistributed Expenditures		3,412,068	3,322,991	3,356,700
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	51
General Fund Current Expenses	Total General Current Expense		4,947,060	4,978,499	5,041,205
Capital Outlay	Equipment	12-XXX-XXX-730	31,452	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	16,386	16,386	16,386
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	70,888	0	0
	Total Capital Outlay		118,726	16,386	16,386

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	9,831	9,770	10,381
	General Fund Grand Total		5,075,617	5,004,655	5,067,972
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	23,151	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	399,450	410,393	430,861
	Support Services	20-218-200-XXX	243,728	285,805	353,071
	Facility Acquisition and Construction Services	20-218-400-XXX	0	0	76,796
	Total Preschool Education Aid	20-218-XXX-XXX	643,178	696,198	860,728
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	643,178	696,198	860,728
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	256,162	207,114	165,691
	Title II	20-XXX-XXX-XXX	8,530	15,111	12,089
	Title III	20-XXX-XXX-XXX	154	3,883	3,106
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	93,822	97,219	77,775
	Other	20-XXX-XXX-XXX	15,762	0	0
	Total Federal Projects	20-XXX-XXX-XXX	374,430	323,327	258,661
Special Revenue Fund Expenses	Total Special Revenue Funds		1,040,759	1,019,525	1,119,389
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	318,632	321,282	307,594
	Total Debt Service Funds		318,632	321,282	307,594
All Fund Expenses	Total Expenditures/Appropriations		6,435,008	6,345,462	6,494,955
Expenses Net of Transfers	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	48,232	38,352	62,275
	Total Expenditures Net of Transfers		6,386,776	6,307,110	6,432,680

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	70,888	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	128,073	128,124	78,571	78,622
	Legal Reserve	109,190	221,317	112,127	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	348,210	262,919	250,000	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,257	\$16,322	\$15,746	\$16,482	\$17,511
Total Classroom Instruction	\$10,387	\$10,587	\$10,488	\$10,890	\$11,647
Classroom-Salaries and Benefits	\$8,657	\$8,653	\$8,579	\$8,794	\$9,566
Classroom-General Supplies and Textbooks	\$154	\$189	\$171	\$166	\$131
Classroom-Purchased Services	\$1,576	\$1,745	\$1,738	\$1,930	\$1,950
Total Support Services	\$1,920	\$2,082	\$1,964	\$2,023	\$2,361
Support Services-Salaries and Benefits	\$1,069	\$1,194	\$1,189	\$1,229	\$1,446
Total Administrative Costs	\$2,089	\$1,942	\$1,861	\$2,051	\$2,049
Administration Salaries and Benefits	\$1,109	\$1,089	\$1,057	\$1,078	\$1,180
Total Operations and Maintenance of Plant	\$1,537	\$1,423	\$1,121	\$1,181	\$1,195
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	\$37	\$29	\$29	\$31
Total Equipment Costs	\$0	\$143	\$0	\$0	\$332
Legal Costs	\$40	\$20	\$41	\$54	\$43
Employee Benefits as a percentage of salaries*	30.25%	30.96%	36.69%	32.85%	41.04%

*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 2019-20 revised appropriations and the 2020-21 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	Shared Business Administrator with Pittsgrove Township	0
Custodial and Maintenance Services	Daycare Cleaning	0
Social Worker/Psychologist	Social Worker with SCSSSD	0
Staffing - Other	Itinerant Services with Commercial Township	0
Technology Services	GWF Technologies	0
Transportation Services, including Fuel	Dennis Township	0

Estimated Tax Rates

Municipality	Category	Amount
Woodbine Borough	(A) General Fund School Levy	1,896,447
	(D) Total School Levy	2,046,235
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	176,438,100
	(H) Estimated Equalized Valuation (as of 10/01/19)	153,384,421
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0749
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1597
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2364
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3341

Employee Contract List for District

Name	Category	Measure
Anthony DeVico	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$103,996
	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	07/01/19
	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	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)	\$5,867
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$31,000
	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
Anthony DeVico	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 Twp BOE	Job Title	Business Administrator
	Job Title II	Shared Service
	Base Annual Salary Amount	\$84,896
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	33
	Shared District	4150
	Job Title Other District	Assistant Business Admin
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	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

Employee Contract List for District

Name	Category	Measure
Pittsgrove Twp BOE	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 Shared Services
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A Shared Services
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A Shared Services
	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