

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	1,472.0	1,431.0	1,431.0
Pupils On Roll Special Ed Full-Time	269.0	284.0	281.0
Pupils On Roll SUBTOTAL	1,741.0	1,715.0	1,712.0
Pupils in Private School Placements	4.0	3.0	0.0
Pupils Sent to Other Districts Regular	2.0	1.0	5.0
Pupils Sent to Other Districts Special Ed	5.0	2.0	0.0
Pupils Received	6.0	6.0	13.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	14,646,864	15,039,801	15,340,597
Total Tuition	10-1300	66,974	0	100,000
Unrestricted Miscellaneous Revenues	10-1XXX	151,961	94,656	11,474
Interest Earned On Maintenance Reserve	10-1XXX	0	1	0
Interest Earned On Capital Reserve Funds	10-1XXX	9	1	1
Subtotal - Revenues From Local Sources		14,865,808	15,134,459	15,452,072
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	235,217	235,217	250,973
Extraordinary Aid	10-3131	43,401	0	0
Categorical Special Education Aid	10-3132	1,002,741	1,002,741	1,016,623
Equalization Aid	10-3176	4,503,553	4,503,553	4,556,502
Categorical Security Aid	10-3177	141,800	141,800	142,549
Supplemental Enrollment Growth Aid	10-3179		0	963,615
Under Adequacy Aid	10-3180		0	4,684
Parcc Readiness Aid	10-3181		0	17,670
Per Pupil Growth Aid	10-3182		0	17,670
Professional Learning Community Aid	10-3183		0	17,030
Host District Support Aid	10-3184		0	244
Other State Aids	10-3XXX	1,016,341	1,003,639	0
Subtotal - Revenues From State Sources		6,943,053	6,886,950	6,987,560
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	19,031	24,521
Subtotal - Revenues From Federal Sources		0	19,031	24,521
Budgeted Fund Balance - Operating Budget	10-303	1,598,371	1,547,844	1,256,914
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	0	85,000

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Withdrawal From Maint. Reserve	10-310	250,000	0	100,000
Adjustment For Prior Year Encumbrances		0	65,768	0
Actual Revenues (Over)/Under Expenditures		-1,158,980	0	0
Total Operating Budget		22,498,252	23,654,052	23,906,067
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	7,699	9,552	0
Total Revenues From Local Sources	20-1XXX	7,699	9,552	0
Revenues from Federal Sources:				
Title I	20-4411-4416	87,630	114,086	96,973
Title II	20-4451-4455	21,743	29,679	21,784
Title III	20-4491-4494	8,294	6,587	5,600
I.D.E.A. Part B (Handicapped)	20-4420-4429	314,726	323,334	274,834
Total Revenues From Federal Sources		432,393	473,686	399,191
Total Grants And Entitlements		440,092	483,238	399,191
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	2,828,133	2,761,433	3,096,102
Other Miscellaneous	40-1xxx	2,169	0	0
Miscellaneous	40-1XXX	2,169	0	0
Total Revenues From Local Sources		2,830,302	2,761,433	3,096,102
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	619,198	630,801	500,754
Budgeted Fund Balance	40-303	0	56,442	0
Withdrawal From Debt Service Reserve	40-313	0	0	2,169
Total Local Repayment Of Debt		3,449,500	3,448,676	3,599,025

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Actual Revenues (Over)/Under Expenditures		4,375	0	0
Total Repayment Of Debt		3,453,875	3,448,676	3,599,025
Total Revenues/Sources		26,392,219	27,585,966	27,904,283
Total Revenues/Sources Net of Transfers		26,392,219	27,585,966	27,904,283

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	6,165,115	6,487,519	6,270,003
Special Education - Instruction	11-2XX-100-XXX	2,709,104	2,738,650	2,926,550
Basic Skills/Remedial - Instruction	11-230-100-XXX	298,152	449,584	478,309
Bilingual Education - Instruction	11-240-100-XXX	27,074	27,819	53,933
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	36,671	40,000	32,000
Before/After School Programs	11-421-XXX-XXX	0	0	27,541
Other Instructional Programs - Instruction	11-4XX-100-XXX	0	6,023	0
Community Services Programs/Operations	11-800-330-XXX	3,500	3,500	3,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	230,409	458,000	358,199
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	200	200	0
Undist. Expenditures - Health Services	11-000-213-XXX	286,783	288,289	300,566
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	779,307	834,135	809,322
Undist. Expenditures - Guidance	11-000-218-XXX	348,957	231,976	241,774
Undist. Expenditures - Child Study Teams	11-000-219-XXX	598,811	522,546	509,842
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	170,572	333,748	391,238
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	96,090	109,873	102,295
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	4,884	61,800	65,643
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	579,810	665,875	581,378
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	710,154	895,603	849,357
Undist. Expend. - Central Services	11-000-251-XXX	232,050	207,519	211,020
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	378,528	502,618	453,559
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,953,931	2,026,662	2,077,375
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,622,666	1,589,562	1,541,726
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,837,747	5,041,876	5,385,748
Total Undistributed Expenditures		12,830,899	13,770,282	13,879,042
Interest Earned On Maintenance Reserve	10-606	0	1	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Total General Current Expense		22,070,515	23,523,378	23,670,878
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	34,727	33,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	349,129	87,129	193,379
Increase In Capital Reserve	10-604	70,000	0	0
Interest Deposit To Capital Reserve	10-604	9	1	1
Total Capital Outlay		419,138	121,857	226,380
Transfer Of Funds To Charter Schools	10-000-100-56X	8,599	8,817	8,809
General Fund Grand Total		22,498,252	23,654,052	23,906,067
Special Grants and Entitlements:				
Disposition Of Program Income	20-xxx-xxx-xxx	7,699	0	0
Local Projects	20-XXX-XXX-XXX	0	9,552	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	87,630	114,086	96,973
Title II	20-XXX-XXX-XXX	21,743	29,679	21,784
Title III	20-XXX-XXX-XXX	8,294	6,587	5,600
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	314,726	323,334	274,834
Total Federal Projects	20-XXX-XXX-XXX	432,393	473,686	399,191
Total Special Revenue Funds		440,092	483,238	399,191
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	3,453,875	3,448,676	3,599,025
Total Debt Service Funds		3,453,875	3,448,676	3,599,025
Total Expenditures/Appropriations		26,392,219	27,585,966	27,904,283
Total Expenditures Net of Transfers		26,392,219	27,585,966	27,904,283

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	935,980	1,014,978	961,267	471,766
--Repayment of Debt	62,986	56,442	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	109,146	179,146	179,147	94,148
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	1,100,000	850,000	850,001	750,001
--Legal Reserve	2,179,679	1,761,546	767,413	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	2,169	2,169	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	\$10,695	\$11,544	\$12,137	\$12,530	\$12,724
Total Classroom Instruction	\$6,593	\$7,256	\$7,575	\$7,779	\$7,959
Classroom-Salaries and Benefits	\$6,351	\$6,807	\$7,304	\$7,465	\$7,734
Classroom-General Supplies and Textbooks	\$220	\$429	\$235	\$280	\$210
Classroom-Purchased Services	\$21	\$19	\$37	\$34	\$15
Total Support Services	\$1,511	\$1,605	\$1,717	\$1,747	\$1,800
Support Services-Salaries and Benefits	\$945	\$1,155	\$1,244	\$1,261	\$1,321
Total Administrative Costs	\$1,242	\$1,408	\$1,472	\$1,658	\$1,580
Administration Salaries and Benefits	\$1,013	\$1,016	\$1,161	\$1,176	\$1,219
Total Operations and Maintenance of Plant	\$1,319	\$1,252	\$1,334	\$1,306	\$1,352
Operations and Maintenance-Salaries and Benefits	\$417	\$421	\$440	\$438	\$471
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$29	\$22	\$32	\$33	\$26
Total Equipment Costs	\$0	\$0	\$8	\$20	\$19
Legal Costs	\$25	\$30	\$23	\$37	\$29
Employee Benefits as a percentage of salaries*	36.50%	41.49%	40.26%	39.50%	41.20%

*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)
Special Education Services	Gloucester County Special Services School District	0
Others	EIRC	0
Transportation Services, including Fuel	Kingsway Regional School District	0
Insurance Coverages and Benefits	ERIC South Group	0
Insurance Coverages and Benefits	SHIF - Health Insurance Fund	0

SWEDESBORO BOROUGH	
A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	2,010,830
(B) Estimated Net Taxable Valuation (as of 01/01/16)	172,468,500
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.1659
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	2,398,638
(E) Estimated Net Taxable Valuation (as of 01/01/16)	172,468,500
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.3908

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	2,010,830
(H) Estimated Equalized Valuation (as of 10/01/15)	178,255,499
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1281
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	2,398,638
(K) Estimated Equalized Valuation (as of 10/01/15)	178,255,499
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.3456

WOOLWICH TOWNSHIP	
A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	13,298,137
(B) Estimated Net Taxable Valuation (as of 01/01/16)	1,122,915,247
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.1843
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	15,982,021
(E) Estimated Net Taxable Valuation (as of 01/01/16)	1,122,915,247

(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.4233

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	13,298,137
(H) Estimated Equalized Valuation (as of 10/01/15)	1,165,114,551
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1414
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	15,982,021
(K) Estimated Equalized Valuation (as of 10/01/15)	1,165,114,551
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.3717

NAME=Christopher DeStratis

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$104,550
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	16
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	\$8,550
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,020
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$24,651
Contractual Post-Employment Benefit Description of Payout of Sick days	upon retirement-must have enough days to reach max payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	upon retirement-must have enough days to reach max payout
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=Christopher DeStratis

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=Joel Brown

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	
Base Annual Salary Amount	\$95,000
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	09/01/15
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	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)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$23,769
Contractual Post-Employment Benefit Description of Payout of Sick days	upon retirement-must have enough days to reach max payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	upon retirement-must have enough days to reach max payout
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=Joel Brown

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=Kristin O'Neil

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Superintendent
Base Annual Salary Amount	\$148,000
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	07/13/15
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	\$9,625
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$243
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$26,040
Contractual Post-Employment Benefit Description of Payout of Sick days	upon retirement-must have enough days to reach max payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	upon retirement-must have enough days to reach max payout
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=Kristin O'Neil

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	