

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	293.0	301.0	338.0
On Roll Special Ed Full-Time	70.0	72.0	71.0
On Roll Subtotal	363.0	373.0	409.0
In Private School Placements	3.0	2.0	2.0
Sent to Other Districts Regular	1.0	2.0	0.0
Sent to Other Districts Special Ed	7.0	3.0	6.0
Received	14.0	10.0	0.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,692,378	2,746,225	2,801,150
	Total Tuition	10-1300	114,451	42,698	26,200
	Unrestricted Miscellaneous Revenues	10-1XXX	93,867	5,000	2,999
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1	0
	Total Revenues from Local Sources		2,900,696	2,793,924	2,830,349
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	3,994	28,684	28,684
	Extraordinary Aid	10-3131	13,048	0	0
	Categorical Special Education Aid	10-3132	174,074	183,022	183,022
	Equalization Aid	10-3176	2,342,905	2,342,905	2,509,203
	Categorical Security Aid	10-3177	20,739	124,456	124,456
	PARCC Readiness Aid	10-3181	3,250	0	0
	Per Pupil Growth Aid	10-3182	3,250	0	0
	Professional Learning Community Aid	10-3183	3,280	0	0
	Other State Aids	10-3XXX	1,450	0	0
	State Reimbursement for Lead Testing of Drinking Water	10-3300	1,847	0	0
	Total Revenues from State Sources		2,567,837	2,679,067	2,845,365
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	21,762	17,567	22,792
	Total Revenues from Federal Sources		21,762	17,567	22,792
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	185,962	293,178	568,002
	Actual Revenues (Over)/Under Expenditures		-748,475	0	0
General Fund Revenues	Total Operating Budget		4,927,782	5,783,736	6,266,508
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	0	9,112
	Preschool Education Aid	20-3218	75,492	74,703	89,652
	Total Revenues from State Sources		75,492	74,703	98,764
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	106,398	117,564	87,600
	Title II	20-4451-4455	3,954	9,668	8,578
	Title IV	20-4471-4474	15,000	0	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	111,479	129,204	114,417
	Total Revenues from Federal Sources		236,831	256,436	218,595

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		312,323	331,139	317,359
All Fund Revenues	Total Revenues/Sources		5,240,105	6,114,875	6,583,867
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		5,240,105	6,114,875	6,583,867

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,483,391	1,611,648	1,875,278
	Special Education-Instruction	11-2XX-100-XXX	676,526	757,323	719,494
	Basic Skills/Remedial-Instruction	11-230-100-XXX	71,527	73,593	87,440
	Bilingual Education-Instruction	11-240-100-XXX	0	500	500
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	15,265	17,850	27,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	307,071	353,000	410,000
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	1,886	5,000	35,868
	Undistributed Expenditures-Health Services	11-000-213-XXX	58,983	59,810	65,570
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	185,892	181,655	195,610
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	240,331	354,858	359,065
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	39,455	40,500	80,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	49,379	53,483	60,058
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	24	3,350	2,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	90,294	122,859	153,368
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	164,645	198,097	199,025
	Undistributed Expenditures-Central Services	11-000-251-XXX	110,245	86,750	94,500
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	241,998	384,815	348,149
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	282,369	264,500	192,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	890,199	1,093,524	1,123,281
	Total Undistributed Expenditures		2,662,771	3,202,201	3,318,494
General Fund Current Expenses	Total General Current Expense		4,909,480	5,663,115	6,028,206
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	18,302	120,620	238,302
	Interest Deposit to Capital Reserve	10-604	0	1	0
	Total Capital Outlay		18,302	120,621	238,302
General Fund Expenses and Transfers	General Fund Grand Total		4,927,782	5,783,736	6,266,508
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	75,492	74,703	98,764
	Total Preschool Education Aid	20-218-XXX-XXX	75,492	74,703	98,764
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	75,492	74,703	98,764

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	106,398	117,564	87,600
	Title II	20-XXX-XXX-XXX	3,954	9,668	8,578
	Title IV	20-XXX-XXX-XXX	15,000	0	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	111,479	129,204	114,417
	Total Federal Projects	20-XXX-XXX-XXX	236,831	256,436	218,595
Special Revenue Fund Expenses	Total Special Revenue Funds		312,323	331,139	317,359
All Fund Expenses	Total Expenditures/Appropriations		5,240,105	6,114,875	6,583,867
Expenses Net of Transfers	Total Expenditures Net of Transfers		5,240,105	6,114,875	6,583,867

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	151,517	331,990	331,991	331,991
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	425,526	829,981	553,144	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	303,614	281,199	264,858	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$11,980	\$12,172	\$14,059	\$13,727	\$13,508
Total Classroom Instruction	\$8,125	\$8,254	\$9,227	\$9,003	\$8,885
Classroom-Salaries and Benefits	\$7,917	\$8,036	\$8,958	\$8,740	\$8,472
Classroom-General Supplies and Textbooks	\$162	\$190	\$223	\$217	\$266
Classroom-Purchased Services	\$46	\$29	\$47	\$46	\$147
Total Support Services	\$1,864	\$1,899	\$2,266	\$2,221	\$2,285
Support Services-Salaries and Benefits	\$1,285	\$1,309	\$1,372	\$1,348	\$1,354
Total Administrative Costs	\$1,177	\$1,192	\$1,322	\$1,290	\$1,289
Administration Salaries and Benefits	\$740	\$780	\$783	\$764	\$799
Total Operations and Maintenance of Plant	\$752	\$775	\$1,184	\$1,155	\$967
Operations and Maintenance-Salaries and Benefits	\$395	\$451	\$492	\$480	\$471
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$62	\$52	\$60	\$59	\$83
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$18	\$7	\$14	\$13	\$24
Employee Benefits as a percentage of salaries*	30.23%	30.24%	34.75%	34.72%	32.62%

*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 2018-19 revised appropriations and the 2019-20 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 SERVICES AGREEMENT WITH GATEWAY, WOODBURY HEIGHTS, AND NATIONAL PARK	0
Curriculum Services	CURRICULUM SERVICES ARE SHARED WITH OTHERS IN GATEWAY GROUP	0
Food Services	SHARED SERVICES WITH GATEWAY REGIONAL TO PROVIDE MEALS	0
Insurance Coverages and Benefits	MEMBER OF GCSSSD JIF FOR PROPERTY AND CASUALTY INSURANCE AND NJSHIF FOR HEALTH BENEFITS	0
Purchasing	ACT FOR TELECOMMUNICATIONS AND ACES FOR ELECTRIC AND GAS	0
Special Education Services	SHARED CST SERVICES AGREEMENT WITH GATEWAY, WOODBURY HEIGHTS, NATIONAL PARK AND WENONAH	0
Superintendent and Assistant Sup.	SHARED SUPERINTENDENT SERVICES AGREEMENT WITH GATEWAY REGIONAL SCHOOL DISTRICT	0
Transportation Services, including Fuel	TRANSPORTATION SERVICES PROVIDED BY GATEWAY REGIONAL AND GCSSSD	0

Estimated Tax Rates

Municipality	Category	Amount
Westville	(A) General Fund School Levy	2,773,687
	(D) Total School Levy	2,773,687
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	233,481,348
	(H) Estimated Equalized Valuation (as of 10/01/18)	248,186,418
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1880
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1880
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1176
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1176

Employee Contract List for District

Name	Category	Measure
RENEE EGAN	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$124,658
	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	06/30/20
	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
	Total Allowances Amount	\$2,040
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$6,517
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$17,042
	Contractual Post-Employment Benefit Description of Payout of Sick days	110 DAYS @ \$70/DAY
	Contractual Post-Employment Benefit Description of Payout of Vacation days	15 DAYS @ \$519 /DAY
	Contractual Post-Employment Benefit Description of Payout of Personal days	3 DAYS @ \$519/ DAY
	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
RENEE EGAN	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
SHARED SERVICES AGREEMENT	Job Title	Superintendent
	Job Title	Business Administrator
	Job Title II	None Reported
	Job Title II	None Reported
	Base Annual Salary Amount	\$1
	Base Annual Salary Amount	\$1
	Full-Time Equivalent (FTE)	1.0
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared with Another District?	Y
	Shared County	15
	Shared County	15
	Shared District	1715
	Shared District	1715
	Job Title Other District	SUPERINTENDENT
	Job Title Other District	ASSISTANT BUSINESS ADMIN
	Member of Collective Bargaining Unit (CBU)?	N
	Member of Collective Bargaining Unit (CBU)?	N

Employee Contract List for District

Name	Category	Measure
SHARED SERVICES AGREEMENT	Beginning Date of Contract	07/01/19
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Consulting Days	0
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	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

Employee Contract List for District

Name	Category	Measure
SHARED SERVICES AGREEMENT	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