

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	824.0	835.0	840.0
On Roll Special Ed Full-Time	184.0	191.0	197.0
On Roll Subtotal	1,008.0	1,026.0	1,037.0
In Private School Placements	4.0	3.0	3.0
Sent to Other Districts Regular	1.0	5.0	1.0
Sent to Other Districts Special Ed	6.0	10.0	7.0
Received	15.0	29.0	28.0
In State Facilities	1.0	1.0	1.0

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	9,742,889	10,218,467	10,422,836
	Total Tuition	10-1300	0	126,000	112,200
	Unrestricted Miscellaneous Revenues	10-1XXX	13,132	0	0
	Interest Earned on Maintenance Reserve	10-1XXX	0	5	10
	Interest Earned on Capital Reserve Funds	10-1XXX	1,982	11	15
	Total Revenues from Local Sources		9,758,003	10,344,483	10,535,061
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	408,807	408,807	408,807
	Extraordinary Aid	10-3131	7,008	0	0
	Categorical Special Education Aid	10-3132	571,393	571,393	571,393
	Equalization Aid	10-3176	2,864,330	2,998,709	3,372,570
	Categorical Security Aid	10-3177	93,300	93,300	93,300
	Other State Aids	10-3XXX	13,340	0	0
	Total Revenues from State Sources		3,958,178	4,072,209	4,446,070
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	2,711	28,023	35,360
	Total Revenues from Federal Sources		2,711	28,023	35,360
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	619,802	606,041
	Adjustment for Prior Year Encumbrances		0	28,736	0
	Actual Revenues (Over)/Under Expenditures		-346,549	0	0
General Fund Revenues	Total Operating Budget		13,372,343	15,093,253	15,622,532
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	116,416	109,076	87,260
	Title II	20-4451-4455	17,078	17,528	14,022
	Title III	20-4491-4494	2,385	2,386	1,909
	Title IV	20-4471-4474	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	248,603	249,377	199,501
	Total Revenues from Federal Sources		394,482	388,367	310,692
Special Revenue Fund Revenues	Total Grants and Entitlements		394,482	388,367	310,692
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	487,525	539,600	521,400
	Total Revenues from Local Sources		487,525	539,600	521,400

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		487,525	539,600	521,400
	Actual Revenues (Over)/Under Expenditures		60,875	0	0
Debt Service Fund Revenues	Total Repayment of Debt		548,400	539,600	521,400
All Fund Revenues	Total Revenues/Sources		14,315,225	16,021,220	16,454,624
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		14,315,225	16,021,220	16,454,624

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	4,515,057	4,555,927	4,791,995
	Special Education-Instruction	11-2XX-100-XXX	2,035,465	1,930,633	2,050,003
	Basic Skills/Remedial-Instruction	11-230-100-XXX	71,889	294,774	305,101
	Bilingual Education-Instruction	11-240-100-XXX	17,507	32,800	32,863
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	38,311	53,885	55,920
	School-Sponsored Athletics-Instruction	11-402-100-XXX	18,034	26,509	26,370
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	440,411	756,413	713,989
	Undistributed Expenditures-Health Services	11-000-213-XXX	152,055	144,206	149,072
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	92,404	259,846	270,067
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	96,404	204,065	235,980
	Undistributed Expenditures-Guidance	11-000-218-XXX	135,642	127,137	132,096
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	367,684	371,105	383,673
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	96,803	138,204	141,817
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	238,764	240,143	245,952
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	291,938	404,260	402,253
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	440,644	554,657	569,681
	Undistributed Expenditures-Central Services	11-000-251-XXX	194,710	255,358	256,003
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	0	78,796	81,554
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,282,533	1,390,730	1,426,420
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	916,542	779,000	805,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,822,387	2,436,511	2,492,925
	Total Undistributed Expenditures		6,568,921	8,140,431	8,306,482
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	5	10
General Fund Current Expenses	Total General Current Expense		13,265,184	15,034,964	15,568,744
Capital Outlay	Equipment	12-XXX-XXX-730	39,744	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	67,415	44,515	44,515
	Interest Deposit to Capital Reserve	10-604	0	11	15
	Total Capital Outlay		107,159	44,526	44,530

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	0	13,763	9,258
	General Fund Grand Total		13,372,343	15,093,253	15,622,532
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	116,416	109,076	87,260
	Title II	20-XXX-XXX-XXX	17,078	17,528	14,022
	Title III	20-XXX-XXX-XXX	2,385	2,386	1,909
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	248,603	249,377	199,501
	Total Federal Projects	20-XXX-XXX-XXX	394,482	388,367	310,692
Special Revenue Fund Expenses	Total Special Revenue Funds		394,482	388,367	310,692
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	548,400	539,600	521,400
	Total Debt Service Funds		548,400	539,600	521,400
All Fund Expenses	Total Expenditures/Appropriations		14,315,225	16,021,220	16,454,624
Expenses Net of Transfers	Total Expenditures Net of Transfers		14,315,225	16,021,220	16,454,624

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	1,889,557	2,391,539	2,391,550	2,391,565
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	325,000	540,000	540,005	540,015
	Legal Reserve	1,492,548	1,214,026	606,041	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	309,423	299,612	301,290	301,290
	Repayment of Debt	60,875	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	\$12,039	\$11,711	\$13,177	\$13,166	\$13,558
Total Classroom Instruction	\$7,941	\$7,819	\$8,712	\$8,272	\$8,582
Classroom-Salaries and Benefits	\$7,600	\$7,458	\$8,198	\$7,831	\$8,132
Classroom-General Supplies and Textbooks	\$323	\$335	\$424	\$363	\$370
Classroom-Purchased Services	\$19	\$26	\$90	\$78	\$79
Total Support Services	\$1,369	\$1,348	\$1,421	\$1,747	\$1,809
Support Services-Salaries and Benefits	\$1,158	\$1,089	\$1,124	\$1,457	\$1,519
Total Administrative Costs	\$1,094	\$1,077	\$1,335	\$1,523	\$1,521
Administration Salaries and Benefits	\$907	\$957	\$1,101	\$1,259	\$1,266
Total Operations and Maintenance of Plant	\$1,562	\$1,400	\$1,610	\$1,528	\$1,547
Operations and Maintenance-Salaries and Benefits	\$870	\$801	\$849	\$823	\$839
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$73	\$66	\$98	\$97	\$98
Total Equipment Costs	\$30	\$39	\$0	\$0	\$0
Legal Costs	\$19	\$8	\$20	\$50	\$43
Employee Benefits as a percentage of salaries*	22.09%	20.90%	27.09%	26.17%	25.49%

*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)
Food Services	Garfield Park Academy Satellite Lunches	0
Insurance Coverages and Benefits	BCIP JIF	0
Others	Township use of School District Facilities for Recreational Programs	0
Professional Staff Development	RVRHS Superintendents Meet Regularly to discuss ideas and review new issues	0
	RVRHS Curriculum Supervisors Meet Regularly to discuss common core issues	0
Purchasing	Participates in the ACES Natural Gas Program	0
Special Education Services	Burlington County Educational Services Unit	0
Transportation Services, including Fuel	All Transportation Routes are Tiered to save on Route Costs	0
	Burlington County Educational Services Unit for Special Education Transportation	0

Estimated Tax Rates

Municipality	Category	Amount
Westampton Twp	(A) General Fund School Levy	10,422,836
	(D) Total School Levy	10,944,236
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	1,162,222,228
	(H) Estimated Equalized Valuation (as of 10/01/19)	1,224,324,661
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.8968
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.9417
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.8513
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.8939

Employee Contract List for District

Name	Category	Measure
Anthony Petruzzelli	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$156,060
	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	10/01/17
	End Date of Contract	06/30/21
	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	4
	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	\$2,500
	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	\$22,209
	Contractual Post-Employment Benefit Description of Payout of Sick days	17 Vacation Days Remaining
	Contractual Post-Employment Benefit Description of Payout of Vacation days	20 Vacation Days Remaining
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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 Petruzzelli	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
Jason Saltos	Job Title	Other
	Job Title II	Facilities Manager
	Base Annual Salary Amount	\$78,256
	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	15
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	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
Jason Saltos	Total Allowances Amount	\$1,500
	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	\$6,020
	Contractual Post-Employment Benefit Description of Payout of Sick days	32.75 Sick Days Remaining
	Contractual Post-Employment Benefit Description of Payout of Vacation days	7 Vacation Days Remaining
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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	
Karen Greer	Job Title	Board Secretary
	Job Title II	None Reported
	Base Annual Salary Amount	\$82,500
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
	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	0
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	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	\$1,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
Karen Greer	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	\$1,323
	Contractual Post-Employment Benefit Description of Payout of Sick days	11 sick days remaining
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No Vacation
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
Karen Greer	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
Robert McDonnell	Job Title	Information Technology
	Job Title II	None Reported
	Base Annual Salary Amount	\$78,796
	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	10
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	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	\$1,500
	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	\$6,078
Contractual Post-Employment Benefit Description of Payout of Sick days	30.75 Sick Days Remaining	

Employee Contract List for District

Name	Category	Measure
Robert McDonnell	Contractual Post-Employment Benefit Description of Payout of Vacation days	7.75 Vacation Days Remaining
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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	