

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	287.0	265.0	291.0
On Roll Special Ed Full-Time	72.0	67.0	67.0
On Roll Subtotal	359.0	332.0	358.0
In Private School Placements	1.0	1.0	0.0
Sent to Other Districts Regular	3.0	0.0	0.0
Sent to Other Districts Special Ed	6.0	5.0	6.0
Received	16.0	8.0	0.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,801,150	2,857,172	2,914,315
	Total Tuition	10-1300	97,761	10,000	0
	Unrestricted Miscellaneous Revenues	10-1XXX	42,499	2,999	15,001
	Interest Earned on Maintenance Reserve	10-1XXX	0	1	1
	Interest Earned on Capital Reserve Funds	10-1XXX	2,071	0	1
	Total Revenues from Local Sources		2,943,481	2,870,172	2,929,318
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	28,684	28,684	28,684
	Categorical Special Education Aid	10-3132	183,022	183,022	183,022
	Equalization Aid	10-3176	2,509,203	2,801,993	2,978,401
	Categorical Security Aid	10-3177	124,456	124,456	124,456
	Total Revenues from State Sources		2,845,365	3,138,155	3,314,563
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	16,979	24,548	23,767
	Total Revenues from Federal Sources		16,979	24,548	23,767
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	620,431	544,379
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	400,000	0
	Actual Revenues (Over)/Under Expenditures		-478,800	0	0
General Fund Revenues	Total Operating Budget		5,327,025	7,053,306	6,812,027
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	0	10,000
	Total Revenues from Local Sources	20-1XXX	0	0	10,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	10,613	10,613
	Preschool Education Aid	20-3218	89,334	83,829	73,452
	Total Revenues from State Sources		89,334	94,442	84,065
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	136,563	136,285	115,842
	Title II	20-4451-4455	2,770	12,479	10,607
	Title III	20-4491-4494	1,190	0	0
	Title IV	20-4471-4474	4,258	11,101	9,436
	I.D.E.A. Part B (Handicapped)	20-4420-4429	169,316	132,259	112,420
	CRRSA Act-ESSER II	20-4534		0	337,484
	CRRSA Act-Learning Acceleration Grant	20-4535		0	25,000

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	CRRSA Act-Mental Health Grant	20-4536		0	45,000
	Total Revenues from Federal Sources		314,097	292,124	655,789
Special Revenue Fund Revenues	Total Grants and Entitlements		403,431	386,566	749,854
All Fund Revenues	Total Revenues/Sources		5,730,456	7,439,872	7,561,881
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		5,730,456	7,439,872	7,561,881

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,788,251	2,171,656	1,993,486	
	Special Education-Instruction	11-2XX-100-XXX	668,243	820,386	917,375	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	85,795	91,398	179,918	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	15,712	28,500	29,750	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	224,263	489,914	463,248	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	23,034	36,494	37,139	
	Undistributed Expenditures-Health Services	11-000-213-XXX	64,492	67,367	71,539	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	214,050	213,223	221,642	
	Undistributed Expenditures-Guidance	11-000-218-XXX	0	68,825	68,825	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	233,278	337,064	312,115	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	12,093	87,000	96,500	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	54,409	61,935	67,518	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	872	3,750	8,500	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	110,590	153,494	155,139	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	195,289	181,018	206,100	
	Undistributed Expenditures-Central Services	11-000-251-XXX	92,469	94,500	99,689	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	266,255	398,515	401,665	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	179,701	150,000	139,000	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	941,300	1,163,258	1,156,000	
	Total Undistributed Expenditures			2,612,095	3,506,357	3,504,619
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1	1
General Fund Current Expenses	Total General Current Expense		5,170,096	6,618,298	6,625,149	
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	141,456	418,302	168,426	
	Interest Deposit to Capital Reserve	10-604	0	0	1	
	Total Capital Outlay		141,456	418,302	168,427	
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	15,473	16,706	18,451	
	General Fund Grand Total		5,327,025	7,053,306	6,812,027	
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	0	0	10,000	

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	89,334	94,442	84,065
	Total Preschool Education Aid	20-218-XXX-XXX	89,334	94,442	84,065
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	89,334	94,442	84,065
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	136,563	136,285	115,842
	Title II	20-XXX-XXX-XXX	2,770	12,479	10,607
	Title III	20-XXX-XXX-XXX	1,190	0	0
	Title IV	20-XXX-XXX-XXX	4,258	11,101	9,436
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	169,316	132,259	112,420
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx		0	337,484
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx		0	25,000
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx		0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	314,097	292,124	655,789
Special Revenue Fund Expenses	Total Special Revenue Funds		403,431	386,566	749,854
All Fund Expenses	Total Expenditures/Appropriations		5,730,456	7,439,872	7,561,881
Expenses Net of Transfers	Total Expenditures Net of Transfers		5,730,456	7,439,872	7,561,881

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	403,983	806,055	406,055	406,056
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	100,000	150,000	150,001	150,002
	Legal Reserve	1,170,965	1,162,200	544,379	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	267,468	252,610	250,000	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$11,776	\$13,526	\$16,413	\$18,347	\$17,059
Total Classroom Instruction	\$7,962	\$9,316	\$11,006	\$12,303	\$11,319
Classroom-Salaries and Benefits	\$7,662	\$9,001	\$10,480	\$11,715	\$10,675
Classroom-General Supplies and Textbooks	\$260	\$276	\$335	\$375	\$418
Classroom-Purchased Services	\$40	\$39	\$191	\$214	\$225
Total Support Services	\$1,765	\$2,014	\$2,761	\$3,086	\$2,885
Support Services-Salaries and Benefits	\$1,243	\$1,525	\$1,710	\$1,911	\$1,815
Total Administrative Costs	\$1,164	\$1,305	\$1,348	\$1,507	\$1,504
Administration Salaries and Benefits	\$707	\$886	\$817	\$913	\$943
Total Operations and Maintenance of Plant	\$833	\$837	\$1,203	\$1,345	\$1,249
Operations and Maintenance-Salaries and Benefits	\$411	\$431	\$546	\$610	\$555
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$52	\$55	\$95	\$106	\$101
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$19	\$41	\$27	\$30	\$28
Employee Benefits as a percentage of salaries*	28.01%	28.29%	29.98%	29.98%	29.79%

*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 2020-21 revised appropriations and the 2021-22 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 SERVICES AGREEMENT WITH GATEWAY, WOODBURY HEIGHTS AND NATIONAL PARK	0
Curriculum Services	SHARED CURRICULUM SERVICES AGREEMENT WITH GATEWAY REGIONAL	0
Insurance Coverages and Benefits	DISTRICT IS A MEMBER OF GCSSD JIF FOR PROPERTY AND CASUALTY	0
Purchasing	ACT FOR TELECOMMUNICATIONS AND ACES FOR ELECTRIC AND GAS	0
Special Education Services	SHARED SPECIAL EDUCATION SERVICES WITH GATEWAY REGIONAL	0
Superintendent and Assistant Sup.	SHARED SUPERINTENDENT SERVICES WITH GATEWAY REGIONAL	0
Transportation Services, including Fuel	SHARED TRANSPORTATION SERVICES WITH GATEWAY REGIONAL	0

Estimated Tax Rates

Municipality	Category	Amount
Westville	(A) General Fund School Levy	2,885,744
	(D) Total School Levy	2,885,744
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	232,167,133
	(H) Estimated Equalized Valuation (as of 10/01/20)	240,380,278
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.2430
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2430
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2005
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2005

Employee Contract List for District

Name	Category	Measure
RENEE EGAN	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$131,608
	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	07/01/21
	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	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	\$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
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	\$95,000
	Base Annual Salary Amount	\$95,000
	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	ASST BUSINESS ADMIN
	Member of Collective Bargaining Unit (CBU)?	N
Member of Collective Bargaining Unit (CBU)?	N	

Employee Contract List for District

Name	Category	Measure
	Beginning Date of Contract	07/01/21
	Beginning Date of Contract	07/01/21
	End Date of Contract	06/30/22
	End Date of Contract	06/30/22
	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
SHARED SERVICES AGREEMENT	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	\$1
	Total Allowances Amount	\$1
	Total Bonuses Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$0

Employee Contract List for District

Name	Category	Measure
	Total Contractual Post-Employment Benefit Amount	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	na
	Contractual Post-Employment Benefit Description of Payout of Sick days	na
	Contractual Post-Employment Benefit Description of Payout of Vacation days	na
	Contractual Post-Employment Benefit Description of Payout of Vacation days	na
	Contractual Post-Employment Benefit Description of Payout of Personal days	na
	Contractual Post-Employment Benefit Description of Payout of Personal days	na
	Contractual Post-Employment Benefit Description of Other Benefits 1	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 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
SHARED SERVICES AGREEMENT	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	na
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	na
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	na
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	na
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	na
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	na
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	shared services
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	na
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	shared services
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	na
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	shared services
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	na
	Additional Comment 1	None Reported
	Additional Comment 1	na

Employee Contract List for District

Name	Category	Measure
SHARED SERVICES AGREEMENT	Additional Comment 2	None Reported
	Additional Comment 2	na
	Additional Comment 3	None Reported
	Additional Comment 3	na