

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	211.0	202.0	201.0
On Roll Special Ed Full-Time	37.0	27.0	30.0
On Roll Subtotal	248.0	229.0	231.0
In Private School Placements	1.0	1.0	0.0
Sent to Other Districts Regular	2.0	0.0	0.0
Sent to Other Districts Special Ed	4.0	7.0	5.0
Received	11.0		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	2,783,508	2,839,179	2,895,962
	Total Tuition	10-1300	11,277	13,425	13,200
	Unrestricted Miscellaneous Revenues	10-1XXX	18,173	13,000	3,000
	Interest Earned on Capital Reserve Funds	10-1XXX	1,544	0	1
	Total Revenues from Local Sources		2,814,502	2,865,604	2,912,163
General Fund Revenues from State Sources	Extraordinary Aid	10-3131	2,531	0	0
	Categorical Special Education Aid	10-3132	134,019	134,019	134,019
	Equalization Aid	10-3176	827,436	959,791	1,065,680
	Categorical Security Aid	10-3177	3,952	3,952	3,952
	Total Revenues from State Sources		967,938	1,097,762	1,203,651
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	449,129	447,854
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	225,000	0
	Actual Revenues (Over)/Under Expenditures		-42,079	0	0
General Fund Revenues	Total Operating Budget		3,740,361	4,637,495	4,563,668
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	0	5,000
	Total Revenues from Local Sources	20-1XXX	0	0	5,000
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	267,739	343,454	291,936
	Total Revenues from State Sources		267,739	343,454	291,936
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	11,094	0	0
	Title II	20-4451-4455	2,051	2,984	2,536
	Title IV	20-4471-4474	10,145	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	167,040	172,651	146,753
	CRRSA Act-ESSER II	20-4534		0	55,975
	CRRSA Act-Learning Acceleration Grant	20-4535		0	25,000
	CRRSA Act-Mental Health Grant	20-4536		0	45,000
Total Revenues from Federal Sources		190,330	175,635	275,264	
Special Revenue Fund Revenues	Total Grants and Entitlements		458,069	519,089	572,200

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	32,990	32,027	87,986
	Total Revenues from Local Sources		32,990	32,027	87,986
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	0	0	7,231
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	2
	Total Local Repayment of Debt		32,990	32,027	95,219
	Actual Revenues (Over)/Under Expenditures		-1	0	0
Debt Service Fund Revenues	Total Repayment of Debt		32,989	32,027	95,219
All Fund Revenues	Total Revenues/Sources		4,231,419	5,188,611	5,231,087
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,231,419	5,188,611	5,231,087

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	1,380,021	1,463,227	1,532,624
	Special Education-Instruction	11-2XX-100-XXX	389,689	413,131	398,365
	Basic Skills/Remedial-Instruction	11-230-100-XXX	146,563	174,273	192,277
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	12,193	15,700	20,700
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	176,573	409,692	271,080
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	23,419	32,372	33,009
	Undistributed Expenditures-Health Services	11-000-213-XXX	61,356	66,631	67,866
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	121,984	132,347	131,758
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	27,867	40,000	40,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	58,073	58,000	56,805
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	79,729	89,000	89,000
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	40,216	55,000	66,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	4,201	12,500	12,500
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	999	8,550	13,550
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	189,543	211,022	211,910
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	45,727	46,456	47,765
	Undistributed Expenditures-Central Services	11-000-251-XXX	64,312	99,450	102,450
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	212,643	265,650	262,770
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	70,365	77,000	62,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	562,122	742,000	732,642
		Total Undistributed Expenditures		1,739,129	2,345,670
General Fund Current Expenses	Total General Current Expense		3,667,595	4,412,001	4,345,071
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	72,766	494	218,596
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	225,000	0
	Interest Deposit to Capital Reserve	10-604	0	0	1
		Total Capital Outlay		72,766	225,494
General Fund Expenses and Transfers	General Fund Grand Total		3,740,361	4,637,495	4,563,668
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	0	0	5,000

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	16,823	16,867	14,337
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	65,993	68,140	57,920
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	118,574	149,179	126,802
	Nonpublic Nursing Services	20-XXX-XXX-XXX	31,137	31,137	26,466
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	11,519	11,520	9,792
	Nonpublic Security Aid	20-XXX-XXX-XXX	23,693	66,611	56,619
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	267,739	343,454	291,936
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	11,094	0	0
	Title II	20-XXX-XXX-XXX	2,051	2,984	2,536
	Title IV	20-XXX-XXX-XXX	10,145	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	167,040	172,651	146,753
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx		0	55,975
	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	190,330	175,635	275,264
Special Revenue Fund Expenses	Total Special Revenue Funds		458,069	519,089	572,200
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	32,989	32,027	95,219
	Total Debt Service Funds		32,989	32,027	95,219
All Fund Expenses	Total Expenditures/Appropriations		4,231,419	5,188,611	5,231,087
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,231,419	5,188,611	5,231,087

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	239,014	380,558	155,558	155,559
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	1,001,337	893,872	445,323	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	251,160	253,111	252,531	250,000
	Repayment of Debt	1	2	2	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	\$14,656	\$13,947	\$14,664	\$17,141	\$17,368
Total Classroom Instruction	\$10,118	\$9,608	\$9,859	\$11,485	\$11,672
Classroom-Salaries and Benefits	\$9,641	\$9,250	\$9,254	\$10,779	\$11,004
Classroom-General Supplies and Textbooks	\$315	\$268	\$409	\$477	\$407
Classroom-Purchased Services	\$162	\$89	\$196	\$228	\$261
Total Support Services	\$1,757	\$1,927	\$2,117	\$2,467	\$2,499
Support Services-Salaries and Benefits	\$1,099	\$1,151	\$1,127	\$1,313	\$1,281
Total Administrative Costs	\$1,745	\$1,400	\$1,496	\$1,801	\$1,798
Administration Salaries and Benefits	\$1,078	\$918	\$837	\$1,032	\$1,022
Total Operations and Maintenance of Plant	\$981	\$951	\$1,115	\$1,300	\$1,284
Operations and Maintenance-Salaries and Benefits	\$535	\$434	\$511	\$596	\$651
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$54	\$61	\$76	\$89	\$115
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$14	\$31	\$37	\$44	\$43
Employee Benefits as a percentage of salaries*	26.66%	24.07%	30.80%	30.67%	29.10%

*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 BUSINESS SERVICES AGREEMENT WITH GATEWAY, WESTVILLE AND NATIONAL PARK	0
Curriculum Services	SHARED SERVICES WITH GATEWAY	0
Insurance Coverages and Benefits	DISTRICT IS A MEMBER OF GCSSD JIF FOR PROP AND CASUALTY	0
Purchasing	ACT FOR TELECOMMUNICATIONS AND ACES FOR ELECTRIC AND GAS	0
Technology Services	SHARED SERVICES WITH NATIONAL PARK	0
Transportation Services, including Fuel	TRANSPORTATION SERVICES PROVIDED THROUGH GAYEWAY REGIONAL	0

Estimated Tax Rates

Municipality	Category	Amount
Woodbury Hts	(A) General Fund School Levy	2,867,570
	(D) Total School Levy	2,883,583
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	250,017,821
	(H) Estimated Equalized Valuation (as of 10/01/20)	258,501,401
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1469
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1534
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1093
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1155

Employee Contract List for District

Name	Category	Measure
JANIS GANSERT	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$110,000
	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	0
	Contracted Number of Annual Sick Days	5
	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
	Total Allowances Amount	\$1,250
	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	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 Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported	

Employee Contract List for District

Name	Category	Measure
JANIS GANSERT	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	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$87,000
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	15
	Shared District	1715
	Job Title Other District	ASSISTANT BUSINESS ADMIN
	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	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
SHARED SERVICES	Total Allowances Amount	\$1
	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	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 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	share services with Gateway for Business Administrator, Acct Payable and Payroll
Additional Comment 2	costs are approx 87K	
Additional Comment 3	None Reported	