

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	265.0	275.0	249.0
On Roll Special Ed Full-Time	67.0	65.0	62.0
On Roll Subtotal	332.0	340.0	311.0
In Private School Placements	1.0	2.0	4.0
Sent to Other Districts Regular	0.0	0.0	1.0
Sent to Other Districts Special Ed	5.0	4.0	4.0
Received	8.0	3.0	0.0

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,857,172	2,914,315	2,972,601
	Total Tuition	10-1300	98,205	12,001	0
	Unrestricted Miscellaneous Revenues	10-1XXX	109,238	18,000	7,618
	Interest Earned on Maintenance Reserve	10-1XXX	301	1	1
	Interest Earned on Capital Reserve Funds	10-1XXX	816	1	1
	Other Restricted Miscellaneous Revenues	10-1XXX	3,006	0	0
	Total Revenues from Local Sources		3,068,738	2,944,318	2,980,221
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	28,684	28,684	28,684
	Extraordinary Aid	10-3131	32,747	0	0
	Categorical Special Education Aid	10-3132	183,022	183,022	183,022
	Equalization Aid	10-3176	2,602,248	2,978,401	3,299,782
	Categorical Security Aid	10-3177	124,456	124,456	124,456
	Other State Aids	10-3XXX	2,030	0	0
	Total Revenues from State Sources		2,973,187	3,314,563	3,635,944
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	29,323	23,767	22,649
	Ffcra/SEMI and ARRA/SEMI Revenue	10-4210	1,218	0	0
	Total Revenues from Federal Sources		30,541	23,767	22,649
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	544,379	536,379
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	500,000
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	400,000	0	0
	Actual Revenues (Over)/Under Expenditures		-890,413	0	0
General Fund Revenues	Total Operating Budget		5,582,053	6,827,027	7,675,193
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	20,534	10,000	10,000
	Total Revenues from Local Sources	20-1XXX	20,534	10,000	10,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	83,829	729,025	729,486
	Total Revenues from State Sources		83,829	729,025	729,486

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	136,752	97,327	82,728
	Title II	20-4451-4455	5,662	10,196	8,667
	Title IV	20-4471-4474	2,400	10,000	8,500
	Arp-Idea Preschool	20-4409	0	1,524	0
	Arp-Idea Basic	20-4419	0	17,954	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	131,433	114,867	97,637
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	50,000	0
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	0
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	0
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	45,000	0
	Arp-ESSER	20-4540	0	758,473	0
	CARES Act Education Stabilization Fund	20-4530	44,220	0	0
	Coronavirus Relief Fund (CRF)	20-4532	33,903	0	0
	CRRSA Act-ESSER II	20-4534	119,353	218,131	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	25,000	0
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
	Total Revenues from Federal Sources		473,723	1,473,472	197,532
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	0	27,018
	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		676	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		578,762	2,212,497	964,036
All Fund Revenues	Total Revenues/Sources		6,160,815	9,039,524	8,639,229
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	0	27,018
	Total Revenues/Sources Net of Transfers		6,160,815	9,039,524	8,612,211

Gloucester		Westville Boro				
Advertised Appropriations						
Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,816,028	1,993,486	1,996,552	
	Special Education-Instruction	11-2XX-100-XXX	611,686	917,375	970,150	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	170,383	179,918	183,367	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	9,074	29,750	30,750	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	326,001	463,248	1,003,247	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	21,499	37,139	22,803	
	Undistributed Expenditures-Health Services	11-000-213-XXX	66,417	71,539	64,686	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	210,390	221,642	233,308	
	Undistributed Expenditures-Guidance	11-000-218-XXX	0	68,825	500	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	225,604	312,115	266,915	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	24,290	96,500	101,500	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	60,522	67,518	72,315	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	0	8,500	4,250	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	137,551	170,139	167,003	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	178,442	206,100	162,623	
	Undistributed Expenditures-Central Services	11-000-251-XXX	93,507	99,689	99,625	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	269,509	401,665	409,500	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	86,398	139,000	205,000	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	888,624	1,156,000	1,161,000	
	Total Undistributed Expenditures		2,588,754	3,519,619	3,974,275	
	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		5,195,925	6,640,149	7,155,095
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	369,181	168,426	500,000	
	Interest Deposit to Capital Reserve	10-604	811	1	1	
	Total Capital Outlay		369,992	168,427	500,001	

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	16,136	18,451	20,097
	General Fund Grand Total		5,582,053	6,827,027	7,675,193
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	21,210	10,000	10,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	83,829	480,757	502,000
	Support Services	20-218-200-XXX	0	163,268	178,000
	Facility Acquisition and Construction Services	20-218-400-XXX	0	85,000	76,504
	Total Preschool Education Aid	20-218-XXX-XXX	83,829	729,025	756,504
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	83,829	729,025	756,504
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	136,752	97,327	82,728
	Title II	20-XXX-XXX-XXX	5,662	10,196	8,667
	Title IV	20-XXX-XXX-XXX	2,400	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	131,433	114,867	97,637
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	17,954	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	1,524	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	44,220	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	33,903	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	119,353	218,131	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	25,000	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	758,473	0
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	50,000	0
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	0
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	0
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	0
	Total Federal Projects	20-XXX-XXX-XXX	473,723	1,473,472	197,532
Special Revenue Fund Expenses	Total Special Revenue Funds		578,762	2,212,497	964,036
All Fund Expenses	Total Expenditures/Appropriations		6,160,815	9,039,524	8,639,229

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	0	0	27,018
	Total Expenditures Net of Transfers		6,160,815	9,039,524	8,612,211

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	252,610	285,995	285,995	273,081
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	806,055	1,208,135	1,208,136	708,137
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	150,000	300,307	300,308	300,309
	Legal Reserve	1,162,200	1,067,844	523,465	0
	Unemployment Fund	3,773	6,779	6,779	6,779
	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 Special Revenue Fund	Student Activity Fund	27,154	26,478	26,478	26,478
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,526	\$14,376	\$17,059	\$19,653	\$21,290
Total Classroom Instruction	\$9,316	\$9,950	\$11,319	\$13,233	\$14,790
Classroom-Salaries and Benefits	\$9,001	\$9,600	\$10,675	\$12,077	\$13,502
Classroom-General Supplies and Textbooks	\$276	\$337	\$418	\$919	\$1,040
Classroom-Purchased Services	\$39	\$14	\$225	\$237	\$248
Total Support Services	\$2,014	\$2,132	\$2,885	\$3,378	\$3,309
Support Services-Salaries and Benefits	\$1,525	\$1,583	\$1,815	\$2,236	\$2,202
Total Administrative Costs	\$1,305	\$1,393	\$1,504	\$1,623	\$1,599
Administration Salaries and Benefits	\$886	\$869	\$943	\$989	\$936
Total Operations and Maintenance of Plant	\$837	\$867	\$1,249	\$1,313	\$1,471
Operations and Maintenance-Salaries and Benefits	\$431	\$337	\$555	\$581	\$653
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$55	\$33	\$101	\$106	\$121
Total Equipment Costs	\$0	\$0	\$0	\$250	\$247
Legal Costs	\$41	\$26	\$28	\$29	\$32
Employee Benefits as a percentage of salaries*	28.29%	26.80%	29.79%	29.19%	29.75%

*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 2021-22 revised appropriations and the 2022-23 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, NATIONAL PARK, WESTVILLE AND WOODBURY HEIGHTS	0
Curriculum Services	SHARED CURRICULUM SERVICES 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 WITH GATEWAY REGIONAL	0

Estimated Tax Rates

Municipality	Category	Amount
Westville	(A) General Fund School Levy	2,943,458
	(D) Total School Levy	2,943,458
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	232,439,207
	(H) Estimated Equalized Valuation (as of 10/01/21)	258,325,291
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.2663
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2663
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1394
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1394

Employee Contract List for District

Name	Category	Measure
RENEE EGAN	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$135,556
	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	\$540
	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	\$9,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	\$75/DAY MAXIMUM 120 DAYS
	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
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	Job Title	Superintendent
	Job Title	Business Administrator
	Job Title II	None Reported
	Job Title II	None Reported
	Base Annual Salary Amount	\$75,000
	Base Annual Salary Amount	\$75,000
	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	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	Beginning Date of Contract	07/01/19
	Beginning Date of Contract	07/01/21
	End Date of Contract	06/30/24
	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
	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
SHARED SERVICES	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
	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 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 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 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 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 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 1	None Reported

Employee Contract List for District

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