

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	202.0	218.0	227.0
On Roll Special Ed Full-Time	27.0	29.0	34.0
On Roll Subtotal	229.0	247.0	261.0
In Private School Placements	1.0	1.0	2.0
Sent to Other Districts Regular	0.0	0.0	1.0
Sent to Other Districts Special Ed	7.0	5.0	6.0
Received		16.0	5.0

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,839,179	2,895,962	2,953,882
	Total Tuition	10-1300	14,100	13,200	15,000
	Unrestricted Miscellaneous Revenues	10-1XXX	17,775	3,001	3,000
	Interest Earned on Capital Reserve Funds	10-1XXX	328	1	1
	Total Revenues from Local Sources		2,871,382	2,912,164	2,971,883
General Fund Revenues from State Sources	Extraordinary Aid	10-3131	36,100	0	0
	Categorical Special Education Aid	10-3132	134,019	134,019	162,471
	Equalization Aid	10-3176	869,497	1,065,680	1,192,546
	Categorical Security Aid	10-3177	3,952	3,952	3,952
	Other State Aids	10-3XXX	1,450	0	0
	Total Revenues from State Sources		1,045,018	1,203,651	1,358,969
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	447,854	488,324
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	225,000	0	0
	Adjustment for Prior Year Encumbrances		0	32,648	0
	Actual Revenues (Over)/Under Expenditures		-65,794	0	0
General Fund Revenues	Total Operating Budget		4,075,606	4,596,317	4,819,176
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	6,536	5,000	5,000
	Total Revenues from Local Sources	20-1XXX	6,536	5,000	5,000
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	337,483	340,417	289,936
	Total Revenues from State Sources		337,483	340,417	289,936
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	0	38,092	32,378
	Title II	20-4451-4455	1,976	11,352	9,649
	Title IV	20-4471-4474	0	10,000	8,500
	Arp-Idea Preschool	20-4409	0	2,532	0
	Arp-Idea Basic	20-4419	0	29,665	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	145,245	129,548	110,116
	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

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	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	125,799	0
	CARES Act Education Stabilization Fund	20-4530	6,900	0	0
	CARES-Digital Divide Grant	20-4531	27,668	0	0
	Coronavirus Relief Fund (CRF)	20-4532	14,548	0	0
	CRRSA Act-ESSER II	20-4534	0	55,975	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	25,000	0
	Other	20-4XXX	13,727	0	0
	CRRSA Act-Mental Health Grant	20-4536	12,000	45,000	0
	Total Revenues from Federal Sources		222,064	647,963	160,643
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-1,005	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		565,078	993,380	455,579
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	29,933	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	32,027	87,986	110,194
	Total Revenues from Local Sources		32,027	87,986	110,194
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	0	7,231	17,022
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	2	29,933
	Total Local Repayment of Debt		61,960	95,219	157,149
	Actual Revenues (Over)/Under Expenditures		-29,933	0	0
Debt Service Fund Revenues	Total Repayment of Debt		32,027	95,219	157,149
All Fund Revenues	Total Revenues/Sources		4,672,711	5,684,916	5,431,904
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,672,711	5,684,916	5,431,904

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	1,404,532	1,555,526	1,583,471
	Special Education-Instruction	11-2XX-100-XXX	356,134	398,365	505,906
	Basic Skills/Remedial-Instruction	11-230-100-XXX	174,509	192,277	204,870
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	6,475	20,700	23,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	255,140	271,080	404,441
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	24,534	33,009	52,723
	Undistributed Expenditures-Health Services	11-000-213-XXX	59,291	67,866	54,238
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	111,427	131,758	133,808
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	0	40,000	20,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	53,972	56,805	59,085
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	81,031	89,000	90,000
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	8,427	66,000	75,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	4,903	12,500	5,500
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	0	13,550	40,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	198,983	215,849	242,990
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	46,292	47,778	40,083
	Undistributed Expenditures-Central Services	11-000-251-XXX	87,288	102,437	104,500
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	202,042	268,578	286,066
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	117,806	62,000	166,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	546,998	732,642	727,000
	Total Undistributed Expenditures		1,798,134	2,210,852	2,501,434
General Fund Current Expenses	Total General Current Expense		3,739,784	4,377,720	4,818,681
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	494	218,596	494
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	225,000	0	0
	Increase In Capital Reserve	10-604	110,000	0	0
	Interest Deposit to Capital Reserve	10-604	328	1	1
	Total Capital Outlay		335,822	218,597	495
General Fund Expenses and Transfers	General Fund Grand Total		4,075,606	4,596,317	4,819,176

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	5,531	5,000	5,000
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	19,304	18,666	14,337
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	70,285	79,715	57,920
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	144,653	123,617	126,802
	Nonpublic Nursing Services	20-XXX-XXX-XXX	32,232	34,832	24,466
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	13,062	9,792
	Nonpublic Security Aid	20-XXX-XXX-XXX	71,009	70,525	56,619
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	337,483	340,417	289,936
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	0	38,092	32,378
	Title II	20-XXX-XXX-XXX	1,976	11,352	9,649
	Title IV	20-XXX-XXX-XXX	0	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	145,245	129,548	110,116
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	29,665	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	2,532	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	6,900	0	0
	Bridging the Digital Divide Program	20-478-XXX-XXX	27,668	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	14,548	0	0
	Nonpublic Technology Funds Under CRF	20-482-xxx-xxx	13,727	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	55,975	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	12,000	45,000	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	125,799	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	222,064	647,963	160,643

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses	Total Special Revenue Funds		565,078	993,380	455,579
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	32,027	95,219	157,149
	Total Debt Service Funds		32,027	95,219	157,149
All Fund Expenses	Total Expenditures/Appropriations		4,672,711	5,684,916	5,431,904
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,672,711	5,684,916	5,431,904

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	253,111	290,081	287,550	250,000
	Repayment of Debt	2	29,935	29,933	0
Restricted for General Operating Budget	Capital Reserve	380,558	265,886	265,887	265,888
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	893,872	896,097	450,774	0
	Unemployment Fund	0	0	0	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 Special Revenue Fund	Student Activity Fund	20,542	21,547	21,547	21,547
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

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	\$13,947	\$14,666	\$17,368	\$16,375	\$16,277
Total Classroom Instruction	\$9,608	\$10,304	\$11,672	\$11,011	\$10,940
Classroom-Salaries and Benefits	\$9,250	\$9,961	\$11,004	\$10,309	\$10,304
Classroom-General Supplies and Textbooks	\$268	\$262	\$407	\$478	\$397
Classroom-Purchased Services	\$89	\$81	\$261	\$225	\$239
Total Support Services	\$1,927	\$1,722	\$2,499	\$2,335	\$2,308
Support Services-Salaries and Benefits	\$1,151	\$1,196	\$1,281	\$1,189	\$1,321
Total Administrative Costs	\$1,400	\$1,642	\$1,798	\$1,697	\$1,683
Administration Salaries and Benefits	\$918	\$1,026	\$1,022	\$955	\$949
Total Operations and Maintenance of Plant	\$951	\$964	\$1,284	\$1,225	\$1,236
Operations and Maintenance-Salaries and Benefits	\$434	\$445	\$651	\$609	\$672
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$61	\$35	\$115	\$107	\$110
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$31	\$66	\$43	\$32	\$46
Employee Benefits as a percentage of salaries*	24.07%	23.18%	29.10%	29.08%	26.36%
<div> <div>*Does not include pension and social security paid by the State on-behalf of the district.</div> <div>**Federal and State funds in the blended resource school-based budgets.</div> </div> <div> <p>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.</p> </div>					

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 BY GATEWAY REGIONAL	0

Estimated Tax Rates

Municipality	Category	Amount
Woodbury Hts	(A) General Fund School Levy	2,924,922
	(D) Total School Levy	3,068,005
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	250,767,491
	(H) Estimated Equalized Valuation (as of 10/01/21)	284,644,343
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.1664
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.2234
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.0276
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.0778

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	07/01/22
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	10
	Contracted Number of Annual Personal Days	5
	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	\$1
	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	07/01/22
	End Date of Contract	06/30/23
	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 Admin, Acct Payable, Payroll.
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported