

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	300.0	293.0	323.0
On Roll Special Ed Full-Time	74.0	70.0	41.0
On Roll Subtotal	374.0	363.0	364.0
In Private School Placements	1.0	3.0	2.0
Sent to Other Districts Regular	2.0	1.0	0.0
Sent to Other Districts Special Ed	5.0	7.0	5.0
Received	10.0	14.0	0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	2,639,586	2,692,378	2,746,225
Total Tuition	10-1300	63,919	37,075	40,000
Unrestricted Miscellaneous Revenues	10-1XXX	50,968	10,000	5,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	0	1
Subtotal - Revenues From Local Sources		2,754,473	2,739,453	2,791,226
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	3,994	3,994	28,684
Extraordinary Aid	10-3131	15,819	0	0
Categorical Special Education Aid	10-3132	174,074	174,074	183,022
Equalization Aid	10-3176	2,284,324	2,284,324	2,342,905
Categorical Security Aid	10-3177	20,739	20,739	124,456
Parcc Readiness Aid	10-3181	3,250	3,250	0
Per Pupil Growth Aid	10-3182	3,250	3,250	0
Professional Learning Community Aid	10-3183	3,280	3,280	0
Other State Aids	10-3XXX	522	0	0
Subtotal - Revenues From State Sources		2,509,252	2,492,911	2,679,067
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	14,815	18,299	17,567
Subtotal - Revenues From Federal Sources		14,815	18,299	17,567
Budgeted Fund Balance - Operating Budget	10-303	0	185,962	293,178
Actual Revenues (Over)/Under Expenditures		-339,974	0	0
Total Operating Budget		4,938,566	5,436,625	5,781,038
Grants and Entitlements:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Revenues from State Sources:				
Preschool Education Aid	20-3218	90,712	84,604	74,703
Total Revenues From State Sources		90,712	84,604	74,703
Revenues from Federal Sources:				
Title I	20-4411-4416	106,749	108,740	92,429
Title II	20-4451-4455	13,511	11,374	9,668
I.D.E.A. Part B (Handicapped)	20-4420-4429	85,491	152,005	129,204
Total Revenues From Federal Sources		205,751	272,119	231,301
Transfers From Operating Budget-Prek	20-5200	1,501	32,625	0
Total Grants And Entitlements		297,964	389,348	306,004
Total Revenues/Sources		5,236,530	5,825,973	6,087,042
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	1,501	32,625	0
Total Revenues/Sources Net of Transfers		5,235,029	5,793,348	6,087,042

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,525,848	1,549,796	1,611,648
Special Education - Instruction	11-2XX-100-XXX	697,148	732,914	757,323
Basic Skills/Remedial - Instruction	11-230-100-XXX	70,626	86,283	73,593
Bilingual Education - Instruction	11-240-100-XXX	0	346	500
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	19,629	9,750	17,850
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	212,078	299,630	353,000
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	2,028	5,000	5,000
Undist. Expenditures - Health Services	11-000-213-XXX	52,818	61,499	59,810
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	198,446	179,077	181,655
Undist. Expenditures - Child Study Teams	11-000-219-XXX	284,747	328,898	354,858
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	5,235	38,945	40,500
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	48,101	50,244	50,785
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	1,175	4,250	3,350
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	103,412	110,822	122,859
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	162,321	168,018	198,097
Undist. Expend. - Central Services	11-000-251-XXX	114,580	119,975	86,750
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	249,839	308,459	384,815
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	265,109	254,500	264,500
Personal Services - Employee Benefits	11-XXX-XXX-2XX	907,124	1,109,917	1,093,524
Total Undistributed Expenditures		2,607,013	3,039,234	3,199,503
Total General Current Expense		4,920,264	5,418,323	5,660,417
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	18,302	18,302	120,620
Interest Deposit To Capital Reserve	10-604	0	0	1
Total Capital Outlay		18,302	18,302	120,621

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Fund Grand Total		4,938,566	5,436,625	5,781,038
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	87,465	93,427	74,703
Support Services	20-218-200-XXX	4,748	23,802	0
Total Preschool Education Aid	20-218-XXX-XXX	92,213	117,229	74,703
Total State Projects	20-XXX-XXX-XXX	92,213	117,229	74,703
Federal Projects:				
Title I	20-XXX-XXX-XXX	106,749	108,740	92,429
Title II	20-XXX-XXX-XXX	13,511	11,374	9,668
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	85,491	152,005	129,204
Total Federal Projects	20-XXX-XXX-XXX	205,751	272,119	231,301
Total Special Revenue Funds		297,964	389,348	306,004
Total Expenditures/Appropriations		5,236,530	5,825,973	6,087,042
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	1,501	32,625	0
Total Expenditures Net of Transfers		5,235,029	5,793,348	6,087,042

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	352,381	303,614	266,341	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,513	151,517	151,517	151,518
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	186,789	425,526	276,837	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,550	\$11,980	\$13,007	\$13,633	\$14,059
Total Classroom Instruction	\$9,193	\$8,125	\$8,641	\$9,094	\$9,227
Classroom-Salaries and Benefits	\$8,952	\$7,917	\$8,404	\$8,847	\$8,958
Classroom-General Supplies and Textbooks	\$232	\$162	\$188	\$196	\$223
Classroom-Purchased Services	\$9	\$46	\$49	\$51	\$47
Total Support Services	\$2,165	\$1,864	\$2,130	\$2,214	\$2,266
Support Services-Salaries and Benefits	\$1,365	\$1,285	\$1,327	\$1,378	\$1,372
Total Administrative Costs	\$1,211	\$1,177	\$1,274	\$1,324	\$1,322
Administration Salaries and Benefits	\$743	\$740	\$801	\$832	\$783
Total Operations and Maintenance of Plant	\$922	\$752	\$933	\$970	\$1,184
Operations and Maintenance-Salaries and Benefits	\$438	\$395	\$427	\$443	\$492
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$59	\$62	\$30	\$31	\$60
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$2	\$18	\$13	\$14	\$14
Employee Benefits as a percentage of salaries*	27.18%	30.23%	37.61%	37.21%	34.75%

\*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 2017-18 revised appropriations and the 2018-19 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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	SHARED BUSINESS SERVICES AGREEMENT WITH GATEWAY, WOODBURY HEIGHTS, AND NATIONAL PARK	0
Special Education Services	SHARED CST SERVICES AGREEMENT WITH GATEWAY, WOODBURY HEIGHTS AND NATIONAL PARK	0
Superintendent and Assistant Sup.	SHARED SUPERINTENDENT SERVICES AGREEMENT WITH GATEWAY REGIONAL	0
Transportation Services, including Fuel	TRANSPORTATION SERVICES PROVIDED THROUGH GATEWAY REGIONAL	0
Purchasing	ACT FOR TELECOMMUNICATIONS AND ACES FOR ELECTRIC AND GAS	0
Curriculum Services	CURRICULUM SERVICES SHARED WITH GATEWAY, WOODBURY HEIGHTS AND NATIONAL PARK	0
Insurance Coverages and Benefits	DISTRICT IS A MEMBER OF GCSSSD JIF FOR PROPERTY AND CASUALTY INSURANCE AND NJSHIF FOR HEALTH BENEFITS	0



ID=Westville

Category	Amount
(A) General Fund School Levy	2,479,534
(D) Total School Levy	2,479,534
(B) Estimated Net Taxable Valuation (as of 10/01/17)	235,552,390
(H) Estimated Equalized Valuation (as of 10/01/17)	255,047,183
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0526
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0526
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9722
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9722

Name=DEBORAH WILSON

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	CURRICULUM DIRECTOR
Base Annual Salary Amount	\$112,795
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	07/01/18
End Date of Contract	06/30/19
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	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	\$2,040
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$408
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$702
Contractual Post-Employment Benefit Description of Payout of Sick days	10 DAYS @ \$70/DAY
Contractual Post-Employment Benefit Description of Payout of Vacation days	NO VACATION DAYS ACCRUED
Contractual Post-Employment Benefit Description of Payout of Personal days	NO PERSONAL DAYS ACCRUED
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

Name=DEBORAH WILSON

Category	Measure
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

Name=RENEE EGAN

Category	Measure
Job Title	Principal
Job Title II	None Reported
Base Annual Salary Amount	\$124,659
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	07/01/18
End Date of Contract	06/30/19
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	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	\$2,040
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,756
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$17,042
Contractual Post-Employment Benefit Description of Payout of Sick days	110 DAYS @ \$70/DAY
Contractual Post-Employment Benefit Description of Payout of Vacation days	15 DAYS @ \$519/DAY
Contractual Post-Employment Benefit Description of Payout of Personal days	3 DAYS @ 519/DAY
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

Name=RENEE EGAN

Category	Measure
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

Name=SHANNON WHALEN

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$1
Full-Time Equivalent (FTE)	0.0
Shared with Another District?	Y
Shared County	15
Shared District	1715
Job Title Other District	SUPERINTENDENT
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	0
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
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
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=SHANNON WHALEN

Category	Measure
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

Name=SHARED SERVICE

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$1
Full-Time Equivalent (FTE)	0.0
Shared with Another District?	Y
Shared County	15
Shared District	1715
Job Title Other District	ASST. BUSINESS ADMINISTRA
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	0
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
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
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported



Name=SHARED SERVICE

Category	Measure
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