

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	197.0	197.0	204.0
On Roll Special Ed Full-Time	31.0	32.0	30.0
On Roll Subtotal	228.0	229.0	234.0
In Private School Placements	1.0	1.0	4.0
Sent to Other Districts Special Ed	2.0	3.0	0.0
Received	18.0	11.0	0.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,675,421	2,728,930	2,783,508
	Total Tuition	10-1300	42,575	18,035	15,002
	Unrestricted Miscellaneous Revenues	10-1XXX	12,095	3,000	3,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1	0
	Total Revenues from Local Sources		2,730,091	2,749,966	2,801,510
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	5,453	7,392	0
	Categorical Special Education Aid	10-3132	134,019	134,019	134,019
	Equalization Aid	10-3176	850,798	850,798	827,436
	Categorical Security Aid	10-3177	5,736	21,543	3,952
	PARCC Readiness Aid	10-3181	2,120	0	0
	Per Pupil Growth Aid	10-3182	2,120	0	0
	Professional Learning Community Aid	10-3183	2,260	0	0
	Other State Aids	10-3XXX	580	0	0
	State Reimbursement for Lead Testing of Drinking Water	10-3300	1,144	0	0
	Total Revenues from State Sources		1,004,230	1,013,752	965,407
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	378,742	377,950	553,368
	Adjustment for Prior Year Encumbrances		0	6,965	0
	Actual Revenues (Over)/Under Expenditures		-634,156	0	0
General Fund Revenues	Total Operating Budget		3,478,907	4,148,633	4,320,285
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	320,975	203,660	173,110
	Total Revenues from State Sources		320,975	203,660	173,110
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	22,984	18,206	0
	Title II	20-4451-4455	2,083	3,564	3,085
	Title IV	20-4471-4474	9,923	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	94,915	91,903	101,686
	Other	20-4XXX	0	3,021	0
	Total Revenues from Federal Sources		129,905	116,694	104,771
Special Revenue Fund Revenues	Total Grants and Entitlements		450,880	320,354	277,881

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	34,914	33,952	32,990
	Total Revenues from Local Sources		34,914	33,952	32,990
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	2
	Total Local Repayment of Debt		34,914	33,952	32,992
Debt Service Fund Revenues	Total Repayment of Debt		34,914	33,952	32,992
All Fund Revenues	Total Revenues/Sources		3,964,701	4,502,939	4,631,158
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,964,701	4,502,939	4,631,158

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,299,933	1,384,568	1,477,043
	Special Education-Instruction	11-2XX-100-XXX	391,874	458,730	382,633
	Basic Skills/Remedial-Instruction	11-230-100-XXX	141,693	219,000	167,527
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	9,228	10,200	10,200
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	109,439	233,141	287,355
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	9,187	10,967	39,333
	Undistributed Expenditures-Health Services	11-000-213-XXX	63,073	67,304	64,958
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	129,114	159,743	157,252
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	5,486	50,500	50,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	35,721	38,797	55,601
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	71,182	79,246	85,000
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	37,987	38,943	50,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	17,199	5,500	10,500
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,913	5,400	6,350
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	194,362	220,498	219,033
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	43,211	44,265	45,347
	Undistributed Expenditures-Central Services	11-000-251-XXX	80,441	70,750	81,250
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	193,862	257,447	252,676
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	26,507	47,500	41,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	593,725	695,639	741,733
	Total Undistributed Expenditures		1,613,409	2,025,640	2,187,388
General Fund Current Expenses	Total General Current Expense		3,456,137	4,098,138	4,224,791
Capital Outlay	Equipment	12-XXX-XXX-730	6,835	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	15,466	50,494	95,494
	Interest Deposit to Capital Reserve	10-604	469	1	0
	Total Capital Outlay		22,770	50,495	95,494
General Fund Expenses and Transfers	General Fund Grand Total		3,478,907	4,148,633	4,320,285

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	20,269	24,868	34,622
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	92,845	99,470	69,244
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	122,281	74,602	69,244
	Nonpublic Nursing Services	20-XXX-XXX-XXX	35,890	4,720	0
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	13,690	0	0
	Nonpublic Security Aid	20-XXX-XXX-XXX	36,000	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	320,975	203,660	173,110
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	22,984	18,206	0
	Title II	20-XXX-XXX-XXX	2,083	3,564	3,085
	Title IV	20-XXX-XXX-XXX	9,923	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	94,915	91,903	101,686
	Other	20-XXX-XXX-XXX	0	3,021	0
	Total Federal Projects	20-XXX-XXX-XXX	129,905	116,694	104,771
Special Revenue Fund Expenses	Total Special Revenue Funds		450,880	320,354	277,881
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	34,914	33,952	32,992
	Total Debt Service Funds		34,914	33,952	32,992
All Fund Expenses	Total Expenditures/Appropriations		3,964,701	4,502,939	4,631,158
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,964,701	4,502,939	4,631,158

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	150,005	237,474	237,475	237,475
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	747,802	930,738	552,788	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	258,890	250,580	250,580	250,000
	Repayment of Debt	2	2	2	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,418	\$14,350	\$16,314	\$16,670	\$16,651
Total Classroom Instruction	\$10,009	\$9,832	\$11,149	\$11,392	\$11,150
Classroom-Salaries and Benefits	\$9,520	\$9,467	\$10,543	\$10,773	\$10,495
Classroom-General Supplies and Textbooks	\$260	\$222	\$374	\$382	\$438
Classroom-Purchased Services	\$229	\$143	\$232	\$238	\$217
Total Support Services	\$1,844	\$1,858	\$2,189	\$2,236	\$2,511
Support Services-Salaries and Benefits	\$1,123	\$1,243	\$1,075	\$1,099	\$1,236
Total Administrative Costs	\$1,598	\$1,672	\$1,681	\$1,718	\$1,715
Administration Salaries and Benefits	\$1,066	\$1,476	\$1,116	\$1,140	\$1,002
Total Operations and Maintenance of Plant	\$946	\$939	\$1,240	\$1,267	\$1,220
Operations and Maintenance-Salaries and Benefits	\$452	\$503	\$632	\$646	\$590
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$21	\$49	\$55	\$56	\$56
Total Equipment Costs	\$28	\$30	\$0	\$0	\$0
Legal Costs	\$25	\$27	\$26	\$26	\$43
Employee Benefits as a percentage of salaries*	23.95%	25.23%	28.46%	28.46%	31.05%

*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 2018-19 revised appropriations and the 2019-20 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 CURRICULUM WITH WESTVILLE NATIONAL PARK WENONAH AND GATEWAY	0
Insurance Coverages and Benefits	DISTRICT IS A MEMBER OF GCSSD JIF FOR PROP AND CASUALTY	0
Purchasing	ACT FOR TELELCOMMUNICATIONS AND ACES FOR ELECTRIC AND GAS	0
Technology Services	SHARED SERVICES WITH NATIONAL PARK	0
Transportation Services, including Fuel	TRANSPORTATION SERVICES PROVIDED THROUGH GATEWAY REGIONAL	0

Estimated Tax Rates

Municipality	Category	Amount
Woodbury Hts	(A) General Fund School Levy	2,756,219
	(D) Total School Levy	2,789,690
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	251,390,917
	(H) Estimated Equalized Valuation (as of 10/01/18)	265,256,407
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.0964
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.1097
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.0391
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.0517

Employee Contract List for District

Name	Category	Measure
ROBERT GOLDSCHMIDT	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$100,000
	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	10/23/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	200
	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	\$100
	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	N/A
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
ROBERT GOLDSCHMIDT	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	07/01/19
	End Date of Contract	06/30/20
	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	\$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
	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