

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	301.0	287.0	299.0
On Roll Special Ed Full-Time	72.0	72.0	71.0
On Roll Subtotal	373.0	359.0	370.0
In Private School Placements	2.0	1.0	0.0
Sent to Other Districts Regular	2.0	3.0	0.0
Sent to Other Districts Special Ed	3.0	6.0	6.0
Received	10.0	16.0	0.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,746,225	2,801,150	2,857,172
	Total Tuition	10-1300	78,239	26,200	10,000
	Unrestricted Miscellaneous Revenues	10-1XXX	71,162	2,999	2,999
	Interest Earned on Maintenance Reserve	10-1XXX	0	0	1
	Interest Earned on Capital Reserve Funds	10-1XXX	0	0	1
	Total Revenues from Local Sources		2,895,626	2,830,349	2,870,173
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	28,684	28,684	28,684
	Categorical Special Education Aid	10-3132	183,022	183,022	183,022
	Equalization Aid	10-3176	2,342,905	2,509,203	2,801,993
	Categorical Security Aid	10-3177	124,456	124,456	124,456
	Other State Aids	10-3XXX	2,610	0	0
	Total Revenues from State Sources		2,681,677	2,845,365	3,138,155
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	33,164	22,792	24,548
	Total Revenues from Federal Sources		33,164	22,792	24,548
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	293,178	568,002	620,431
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	400,000
	Actual Revenues (Over)/Under Expenditures		-794,065	0	0
General Fund Revenues	Total Operating Budget		5,109,580	6,266,508	7,053,307
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	9,112	10,613
	Preschool Education Aid	20-3218	74,703	89,652	83,829
	Total Revenues from State Sources		74,703	98,764	94,442
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	157,497	87,600	70,080
	Title II	20-4451-4455	5,896	8,578	6,863
	Title IV	20-4471-4474	12,000	8,000	6,400
	I.D.E.A. Part B (Handicapped)	20-4420-4429	78,680	114,417	91,533
	Total Revenues from Federal Sources		254,073	218,595	174,876
Special Revenue Fund Revenues	Total Grants and Entitlements		328,776	317,359	269,318
All Fund Revenues	Total Revenues/Sources		5,438,356	6,583,867	7,322,625
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		5,438,356	6,583,867	7,322,625

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,638,906	1,875,278	2,171,656
	Special Education-Instruction	11-2XX-100-XXX	681,107	719,494	820,386
	Basic Skills/Remedial-Instruction	11-230-100-XXX	86,823	87,440	91,398
	Bilingual Education-Instruction	11-240-100-XXX	0	500	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	16,942	27,000	28,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	253,716	410,000	489,914
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	2,117	35,868	36,494
	Undistributed Expenditures-Health Services	11-000-213-XXX	62,265	65,570	67,367
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	198,952	195,610	213,223
	Undistributed Expenditures-Guidance	11-000-218-XXX	0	0	68,825
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	227,301	359,065	337,064
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	42,445	80,000	87,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	55,871	60,058	61,935
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	732	2,000	3,750
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	108,413	153,368	153,494
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	166,068	199,025	181,018
	Undistributed Expenditures-Central Services	11-000-251-XXX	123,804	94,500	94,500
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	293,291	348,149	398,515
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	198,538	192,000	150,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	869,535	1,123,281	1,163,258
	Total Undistributed Expenditures		2,603,048	3,318,494	3,506,357
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	1
General Fund Current Expenses	Total General Current Expense		5,026,826	6,028,206	6,618,298
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	82,754	238,302	418,302
	Interest Deposit to Capital Reserve	10-604	0	0	1
	Total Capital Outlay		82,754	238,302	418,303
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	0	16,706
	General Fund Grand Total		5,109,580	6,266,508	7,053,307

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	74,703	98,764	94,442
	Total Preschool Education Aid	20-218-XXX-XXX	74,703	98,764	94,442
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	74,703	98,764	94,442
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	157,497	87,600	70,080
	Title II	20-XXX-XXX-XXX	5,896	8,578	6,863
	Title IV	20-XXX-XXX-XXX	12,000	8,000	6,400
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	78,680	114,417	91,533
	Total Federal Projects	20-XXX-XXX-XXX	254,073	218,595	174,876
Special Revenue Fund Expenses	Total Special Revenue Funds		328,776	317,359	269,318
All Fund Expenses	Total Expenditures/Appropriations		5,438,356	6,583,867	7,322,625
Expenses Net of Transfers	Total Expenditures Net of Transfers		5,438,356	6,583,867	7,322,625

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	331,990	403,983	403,983	3,984
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	100,000	100,000	100,001
	Legal Reserve	829,981	1,170,965	617,821	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	281,199	267,468	252,610	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,172	\$11,776	\$13,508	\$15,433	\$16,413
Total Classroom Instruction	\$8,254	\$7,962	\$8,885	\$10,150	\$11,006
Classroom-Salaries and Benefits	\$8,036	\$7,662	\$8,472	\$9,679	\$10,480
Classroom-General Supplies and Textbooks	\$190	\$260	\$266	\$304	\$335
Classroom-Purchased Services	\$29	\$40	\$147	\$168	\$191
Total Support Services	\$1,899	\$1,765	\$2,285	\$2,610	\$2,761
Support Services-Salaries and Benefits	\$1,309	\$1,243	\$1,354	\$1,547	\$1,710
Total Administrative Costs	\$1,192	\$1,164	\$1,289	\$1,473	\$1,348
Administration Salaries and Benefits	\$780	\$707	\$799	\$913	\$817
Total Operations and Maintenance of Plant	\$775	\$833	\$967	\$1,105	\$1,203
Operations and Maintenance-Salaries and Benefits	\$451	\$411	\$471	\$539	\$546
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$52	\$52	\$83	\$95	\$95
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$7	\$19	\$24	\$28	\$27
Employee Benefits as a percentage of salaries*	30.24%	28.01%	32.62%	32.62%	29.98%

*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 2019-20 revised appropriations and the 2020-21 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 BUSINES SERVICES AGREEMENT WITH GATEWAY, WOODBURY HEIGHTS AND NATIONAL PARK	0
Curriculum Services	SHARED CURRICULUM SERVICES AGREEMENT WITH GATEWAY REGIONAL	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
Special Education Services	SHARED SPECIAL EDUCATION SERVICES AGREEMENT WITH GATEWAY REGIONAL	0
Superintendent and Assistant Sup.	SHARED SUPERINTENDENT SERVICES AGREEMENT WITH GATEWAY REGIONAL	0
Transportation Services, including Fuel	TRANSPORTATION SERVICES PROVIDED THROUGH GATEWAY REGIONAL	0

Estimated Tax Rates

Municipality	Category	Amount
Westville	(A) General Fund School Levy	2,829,161
	(D) Total School Levy	2,829,161
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	231,591,047
	(H) Estimated Equalized Valuation (as of 10/01/19)	237,548,125
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.2216
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2216
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1910
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1910

Employee Contract List for District

Name	Category	Measure
RENEE EGAN	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$127,775
	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	07/01/20
	End Date of Contract	06/30/21
	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	\$2,040
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$6,434
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$9,608
	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 @ \$491/DAY
	Contractual Post-Employment Benefit Description of Payout of Personal days	3 DAYS @ 491/DAY
	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 AGREEMENT	Job Title	Superintendent
	Job Title	Business Administrator
	Job Title II	None Reported
	Job Title II	None Reported
	Base Annual Salary Amount	\$100,000
	Base Annual Salary Amount	\$100,000
	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	ASST 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 AGREEMENT	Beginning Date of Contract	07/01/20
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/21
	End Date of Contract	06/30/21
	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	\$0
	Total Allowances Amount	\$0
	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
	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
SHARED SERVICES AGREEMENT	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	no health benefits provided, provided through shared services
	Additional Comment 1	no health benefits provided, provided through shared services

Employee Contract List for District

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