

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	197.0	211.0	226.0
On Roll Special Ed Full-Time	32.0	37.0	41.0
On Roll Subtotal	229.0	248.0	267.0
In Private School Placements	1.0	1.0	0.0
Sent to Other Districts Regular	0.0	2.0	0.0
Sent to Other Districts Special Ed	3.0	4.0	1.0
Received	11.0	11.0	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	2,728,930	2,783,508	2,839,179
	Total Tuition	10-1300	20,000	15,002	13,425
	Unrestricted Miscellaneous Revenues	10-1XXX	6,904	3,000	3,000
	Interest Earned on Capital Reserve Funds	10-1XXX	1,539	0	1
	Total Revenues from Local Sources		2,757,373	2,801,510	2,855,605
General Fund Revenues from State Sources	Categorical Special Education Aid	10-3132	134,019	134,019	134,019
	Equalization Aid	10-3176	850,798	827,436	959,791
	Categorical Security Aid	10-3177	3,952	3,952	3,952
	Other State Aids	10-3XXX	580	0	0
	Total Revenues from State Sources		989,349	965,407	1,097,762
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	377,950	553,368	449,129
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	225,000
	Actual Revenues (Over)/Under Expenditures		-443,704	0	0
General Fund Revenues	Total Operating Budget		3,680,968	4,320,285	4,627,496
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	304,583	339,093	339,093
	Total Revenues from State Sources		304,583	339,093	339,093
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	26,452	0	0
	Title II	20-4451-4455	2,633	3,085	2,622
	Title IV	20-4471-4474	9,517	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	115,354	101,686	86,433
	Total Revenues from Federal Sources		153,956	104,771	89,055
Special Revenue Fund Revenues	Total Grants and Entitlements		458,539	443,864	428,148
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	33,952	32,990	32,027
	Total Revenues from Local Sources		33,952	32,990	32,027
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	2	0
	Total Local Repayment of Debt		33,952	32,992	32,027
Debt Service Fund Revenues	Total Repayment of Debt		33,952	32,992	32,027
All Fund Revenues	Total Revenues/Sources		4,173,459	4,797,141	5,087,671
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,173,459	4,797,141	5,087,671

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	1,375,757	1,477,043	1,463,227
	Special Education-Instruction	11-2XX-100-XXX	373,931	382,633	413,131
	Basic Skills/Remedial-Instruction	11-230-100-XXX	147,523	167,527	174,273
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	10,115	10,200	15,700
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	160,044	287,355	409,692
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	10,374	39,333	32,372
	Undistributed Expenditures-Health Services	11-000-213-XXX	62,413	64,958	66,631
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	119,047	157,252	132,347
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	1,862	50,000	40,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	46,247	55,601	58,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	74,532	85,000	89,000
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	41,891	50,000	55,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	0	10,500	12,500
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,484	6,350	8,550
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	222,306	219,033	201,022
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	44,295	45,347	46,456
	Undistributed Expenditures-Central Services	11-000-251-XXX	89,414	81,250	99,450
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	203,677	252,676	265,650
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	36,451	41,000	77,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	612,523	741,733	742,000
		Total Undistributed Expenditures		1,726,560	2,187,388
General Fund Current Expenses	Total General Current Expense		3,633,886	4,224,791	4,402,001
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	47,082	95,494	494
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	0	225,000
	Interest Deposit to Capital Reserve	10-604	0	0	1
		Total Capital Outlay		47,082	95,494
General Fund Expenses and Transfers	General Fund Grand Total		3,680,968	4,320,285	4,627,496

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	18,436	16,867	16,867
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	65,867	68,140	68,140
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	107,694	149,179	149,179
	Nonpublic Nursing Services	20-XXX-XXX-XXX	33,562	31,137	31,137
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	12,456	11,520	11,520
	Nonpublic Security Aid	20-XXX-XXX-XXX	66,568	62,250	62,250
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	304,583	339,093	339,093
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	26,452	0	0
	Title II	20-XXX-XXX-XXX	2,633	3,085	2,622
	Title IV	20-XXX-XXX-XXX	9,517	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	115,354	101,686	86,433
	Total Federal Projects	20-XXX-XXX-XXX	153,956	104,771	89,055
Special Revenue Fund Expenses	Total Special Revenue Funds		458,539	443,864	428,148
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	33,952	32,992	32,027
	Total Debt Service Funds		33,952	32,992	32,027
All Fund Expenses	Total Expenditures/Appropriations		4,173,459	4,797,141	5,087,671
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,173,459	4,797,141	5,087,671

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	237,474	239,014	239,014	14,015
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	930,738	1,001,337	448,549	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	250,580	251,160	250,580	250,000
	Repayment of Debt	1	1	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	\$14,350	\$14,656	\$16,651	\$15,711	\$14,664
Total Classroom Instruction	\$9,832	\$10,118	\$11,150	\$10,521	\$9,859
Classroom-Salaries and Benefits	\$9,467	\$9,641	\$10,495	\$9,903	\$9,254
Classroom-General Supplies and Textbooks	\$222	\$315	\$438	\$413	\$409
Classroom-Purchased Services	\$143	\$162	\$217	\$204	\$196
Total Support Services	\$1,858	\$1,757	\$2,511	\$2,369	\$2,117
Support Services-Salaries and Benefits	\$1,243	\$1,099	\$1,236	\$1,166	\$1,127
Total Administrative Costs	\$1,672	\$1,745	\$1,715	\$1,618	\$1,496
Administration Salaries and Benefits	\$1,476	\$1,078	\$1,002	\$946	\$837
Total Operations and Maintenance of Plant	\$939	\$981	\$1,220	\$1,151	\$1,115
Operations and Maintenance-Salaries and Benefits	\$503	\$535	\$590	\$557	\$511
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$49	\$54	\$56	\$53	\$76
Total Equipment Costs	\$30	\$0	\$0	\$0	\$0
Legal Costs	\$27	\$14	\$43	\$40	\$37
Employee Benefits as a percentage of salaries*	25.23%	26.66%	31.05%	31.05%	30.80%

*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, WESTVILLE AND NATIONAL PARK	0
Curriculum Services	SHARED SERVICES WITH WENONAH	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 THROUGH GATEWAY REGIONAL	0

Estimated Tax Rates

Municipality	Category	Amount
Woodbury Hts	(A) General Fund School Levy	2,811,344
	(D) Total School Levy	2,843,853
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	250,162,420
	(H) Estimated Equalized Valuation (as of 10/01/19)	268,741,238
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1238
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1368
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0461
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0582

Employee Contract List for District

Name	Category	Measure
ROBERT GOLDSCHMIDT	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	07/01/19
	End Date of Contract	06/30/20
	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	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
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	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 Administrator, Acct Payable and Payroll
Additional Comment 2	costs are approx \$84k	
Additional Comment 3	None Reported	