

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	197.0	197.0	204.0
On Roll Special Ed Full-Time	29.0	31.0	30.0
On Roll Subtotal	226.0	228.0	234.0
In Private School Placements	1.0	1.0	3.0
Sent to Other Districts Special Ed	3.0	2.0	1.0
Received	16.0	18.0	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	2,622,960	2,675,421	2,728,930
Total Tuition	10-1300	40,450	16,110	25,000
Unrestricted Miscellaneous Revenues	10-1XXX	0	3,000	3,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	0	1
Other Restricted Miscellaneous Revenues	10-1XXX	5,853	0	0
Subtotal - Revenues From Local Sources		2,669,263	2,694,531	2,756,931
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	5,453	5,453	7,392
Categorical Special Education Aid	10-3132	134,019	134,019	134,019
Equalization Aid	10-3176	850,798	850,798	850,798
Categorical Security Aid	10-3177	5,736	5,736	21,543
Parcc Readiness Aid	10-3181	2,120	2,120	0
Per Pupil Growth Aid	10-3182	2,120	2,120	0
Professional Learning Community Aid	10-3183	2,260	2,260	0
Subtotal - Revenues From State Sources		1,002,506	1,002,506	1,013,752
Budgeted Fund Balance - Operating Budget	10-303	0	378,742	377,950
Actual Revenues (Over)/Under Expenditures		-223,785	0	0
Total Operating Budget		3,447,984	4,075,779	4,148,633
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	308,024	239,600	203,660
Total Revenues From State Sources		308,024	239,600	203,660
Revenues from Federal Sources:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Title I	20-4411-4416	25,441	21,419	18,206
Title II	20-4451-4455	3,876	4,193	3,564
I.D.E.A. Part B (Handicapped)	20-4420-4429	94,681	108,121	91,903
Other	20-4XXX	0	3,554	3,021
Total Revenues From Federal Sources		123,998	137,287	116,694
Total Grants And Entitlements		432,022	376,887	320,354
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	30,684	34,914	33,952
Total Revenues From Local Sources		30,684	34,914	33,952
Total Local Repayment Of Debt		30,684	34,914	33,952
Total Repayment Of Debt		30,684	34,914	33,952
Total Revenues/Sources		3,910,690	4,487,580	4,502,939
Total Revenues/Sources Net of Transfers		3,910,690	4,487,580	4,502,939

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,315,558	1,422,883	1,384,568
Special Education - Instruction	11-2XX-100-XXX	387,728	421,476	458,730
Basic Skills/Remedial - Instruction	11-230-100-XXX	144,195	154,265	219,000
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	4,070	11,500	10,200
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	143,334	172,000	233,141
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	9,254	10,935	10,967
Undist. Expenditures - Health Services	11-000-213-XXX	73,492	63,991	67,304
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	128,787	136,452	159,743
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	4,685	50,500	50,500
Undist. Expenditures - Guidance	11-000-218-XXX	33,996	37,761	38,797
Undist. Expenditures - Child Study Teams	11-000-219-XXX	70,204	75,000	79,246
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	37,808	38,370	38,943
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	9,120	68,621	5,500
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	516	10,950	5,400
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	180,790	207,505	220,498
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	42,014	43,546	44,265
Undist. Expend. - Central Services	11-000-251-XXX	92,026	77,600	70,750
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	194,143	252,256	257,447
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	34,353	95,000	47,500
Personal Services - Employee Benefits	11-XXX-XXX-2XX	532,237	670,674	695,639
Total Undistributed Expenditures		1,586,759	2,011,161	2,025,640
Total General Current Expense		3,438,310	4,021,285	4,098,138
Capital Expenditures:				
Equipment	12-XXX-XXX-730	6,250	17,000	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	3,424	37,494	50,494

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Interest Deposit To Capital Reserve	10-604	0	0	1
Total Capital Outlay		9,674	54,494	50,495
General Fund Grand Total		3,447,984	4,075,779	4,148,633
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	22,197	29,256	24,868
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	80,461	117,023	99,470
Nonpublic Handicapped Services	20-XXX-XXX-XXX	134,943	87,767	74,602
Nonpublic Nursing Services	20-XXX-XXX-XXX	35,010	5,554	4,720
Nonpublic Technology Initiative	20-XXX-XXX-XXX	10,114	0	0
Nonpublic Security Aid	20-XXX-XXX-XXX	25,299	0	0
Total Other State Projects		308,024	239,600	203,660
Total State Projects	20-XXX-XXX-XXX	308,024	239,600	203,660
Federal Projects:				
Title I	20-XXX-XXX-XXX	25,441	21,419	18,206
Title II	20-XXX-XXX-XXX	3,876	4,193	3,564
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	94,681	108,121	91,903
Other	20-XXX-XXX-XXX	0	3,554	3,021
Total Federal Projects	20-XXX-XXX-XXX	123,998	137,287	116,694
Total Special Revenue Funds		432,022	376,887	320,354
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	30,684	34,914	33,952
Total Debt Service Funds		30,684	34,914	33,952
Total Expenditures/Appropriations		3,910,690	4,487,580	4,502,939
Total Expenditures Net of Transfers		3,910,690	4,487,580	4,502,939

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	263,195	258,890	250,000	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	5	150,005	150,005	150,006
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	682,889	747,802	377,950	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	\$14,601	\$14,418	\$16,252	\$16,466	\$16,314
Total Classroom Instruction	\$9,943	\$10,009	\$10,919	\$11,063	\$11,149
Classroom-Salaries and Benefits	\$9,546	\$9,520	\$10,298	\$10,433	\$10,543
Classroom-General Supplies and Textbooks	\$271	\$260	\$467	\$473	\$374
Classroom-Purchased Services	\$125	\$229	\$155	\$157	\$232
Total Support Services	\$2,033	\$1,844	\$2,409	\$2,440	\$2,189
Support Services-Salaries and Benefits	\$1,188	\$1,123	\$1,255	\$1,271	\$1,075
Total Administrative Costs	\$1,555	\$1,598	\$1,666	\$1,688	\$1,681
Administration Salaries and Benefits	\$1,039	\$1,066	\$1,105	\$1,119	\$1,116
Total Operations and Maintenance of Plant	\$1,020	\$946	\$1,196	\$1,212	\$1,240
Operations and Maintenance-Salaries and Benefits	\$452	\$452	\$473	\$480	\$632
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$51	\$21	\$62	\$63	\$55
Total Equipment Costs	\$0	\$28	\$74	\$75	\$0
Legal Costs	\$9	\$25	\$17	\$18	\$26
Employee Benefits as a percentage of salaries*	23.24%	23.95%	28.24%	28.24%	28.46%

\*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, WESTVILLE, AND NATIONAL PARK	0
Special Education Services	SHARED CST SERVICES AGREEMENT WITH GATEWAY, WESTVILLE, AND NATIONAL PARK	0
Food Services	FOOD SERVICES PROVIDED THROUGH GATEWAY REGIONAL	0
Transportation Services, including Fuel	TRANSPORTATION SERVICES PROVIDED THROUGH GATEWAY REGIONAL SCHOOL DISTRICT	0
Purchasing	ACT FOR TELECOMMUNICATIONS AND ACES FOR ELECTRIC AND GAS	0
Curriculum Services	CURRICULUM SERVICES SHARED WITH GATEWAY, WESTVILLE AND NATIONAL PARK	0
Technology Services	SHARED SERVICES WITH NATIONAL PARK	0
Insurance Coverages and Benefits	DISTRICT IS A MEMBER OF GCSSD JIF FOR PROPERTY AND CASUALTY INSURANCE AND A MEMBER OF NJSHIF FOR HEALTH BENEFITS	0



ID=Woodbury Hts

Category	Amount
(A) General Fund School Levy	2,675,946
(D) Total School Levy	2,708,264
(B) Estimated Net Taxable Valuation (as of 10/01/17)	252,823,900
(H) Estimated Equalized Valuation (as of 10/01/17)	264,047,132
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0584
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0712
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0134
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0257

Name=JANIS GANSERT

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$121,447
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	07/01/17
End Date of Contract	06/30/21
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	\$1,850
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	\$24,529
Contractual Post-Employment Benefit Description of Payout of Sick days	MAX 15000
Contractual Post-Employment Benefit Description of Payout of Vacation days	476.45 PER DAY
Contractual Post-Employment Benefit Description of Payout of Personal days	NONE
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=JANIS GANSERT

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 SERVICES AGREEMENT

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	15
Shared District	1590
Job Title Other District	ASST BA
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	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 SERVICES AGREEMENT

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