

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	343.0	362.0	356.0
On Roll Special Ed Full-Time	63.0	64.0	68.0
On Roll Subtotal	406.0	426.0	424.0
In Private School Placements	3.0	4.0	8.0
Sent to Other Districts Regular	130.0	117.0	119.0
Sent to Other Districts Special Ed	44.0	29.0	33.0
Received	4.0	5.0	0.0
In State Facilities	1.0	2.0	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	2,387,116	2,387,116	2,387,116
	Total Tuition	10-1300	55,934	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	50,015	0	0
	Interest Earned on Capital Reserve Funds	10-1XXX	0	440	1,000
	Total Revenues from Local Sources		2,493,065	2,387,556	2,388,116
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	54,174	54,174	54,174
	Extraordinary Aid	10-3131	47,517	0	0
	Categorical Special Education Aid	10-3132	479,936	479,936	479,936
	Equalization Aid	10-3176	6,678,297	7,079,084	7,672,310
	Categorical Security Aid	10-3177	249,492	249,492	249,492
	Total Revenues from State Sources		7,509,416	7,862,686	8,455,912
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	28,858	36,446	37,556
	Total Revenues from Federal Sources		28,858	36,446	37,556
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,551,314	1,829,038
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	1,077,021
	Adjustment for Prior Year Encumbrances		0	54,075	0
	Actual Revenues (Over)/Under Expenditures		457,087	0	0
General Fund Revenues	Total Operating Budget		10,488,426	11,892,077	13,787,643
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	28,782	0	91,555
	Preschool Education Aid	20-3218	234,588	322,525	367,388
	Total Revenues from State Sources		263,370	322,525	458,943
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	429,989	334,501	267,601
	Title II	20-4451-4455	36,451	38,664	30,931
	Title IV	20-4471-4474	18,812	20,823	16,658
	I.D.E.A. Part B (Handicapped)	20-4420-4429	126,150	132,390	105,912
	Total Revenues from Federal Sources		611,402	526,378	421,102
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	0	0	39,148
Special Revenue Fund Revenues	Total Grants and Entitlements		874,772	848,903	919,193
All Fund Revenues	Total Revenues/Sources		11,363,198	12,740,980	14,706,836

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Revenues Net of Transfers	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	0	0	39,148
	Total Revenues/Sources Net of Transfers		11,363,198	12,740,980	14,667,688

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	1,568,766	2,039,829	2,235,415
	Special Education-Instruction	11-2XX-100-XXX	414,968	460,309	529,656
	Bilingual Education-Instruction	11-240-100-XXX	106,593	113,459	158,760
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	21,411	25,934	28,471
	School-Sponsored Athletics-Instruction	11-402-100-XXX	9,550	10,000	12,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,632,341	4,208,672	4,131,892
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	44,329	56,150	58,577
	Undistributed Expenditures-Health Services	11-000-213-XXX	92,007	94,807	98,763
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	382,869	425,093	432,296
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	0	100,000	100,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	216	0	0
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	165,198	277,947	309,574
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	86,848	99,724	102,854
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	114,988	124,358	129,344
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	246,015	293,715	288,751
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	137,078	154,525	149,308
	Undistributed Expenditures-Central Services	11-000-251-XXX	64,570	143,700	143,900
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	7,771	12,500	12,500
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	340,285	533,325	549,160
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	301,470	405,630	413,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,122,297	1,651,180	1,690,400
	Total Undistributed Expenditures		6,738,282	8,581,326	8,610,319
	General Fund Current Expenses	Total General Current Expense		8,859,570	11,230,857
Capital Outlay	Equipment	12-XXX-XXX-730	3,400	10,665	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	600,170	154,045	1,715,952
	Increase In Capital Reserve	10-604	631,946	0	0
	Interest Deposit to Capital Reserve	10-604	0	440	1,000
	Total Capital Outlay		1,235,516	165,150	1,716,952

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	393,340	496,070	496,070
	General Fund Grand Total		10,488,426	11,892,077	13,787,643
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	221,084	208,465	293,433
	Support Services	20-218-200-XXX	42,286	84,060	204,658
	Facility Acquisition and Construction Services	20-218-400-XXX	0	30,000	0
	Total Preschool Education Aid	20-218-XXX-XXX	263,370	322,525	498,091
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	263,370	322,525	498,091
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	429,989	334,501	267,601
	Title II	20-XXX-XXX-XXX	36,451	38,664	30,931
	Title IV	20-XXX-XXX-XXX	18,812	20,823	16,658
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	126,150	132,390	105,912
	Total Federal Projects	20-XXX-XXX-XXX	611,402	526,378	421,102
Special Revenue Fund Expenses	Total Special Revenue Funds		874,772	848,903	919,193
All Fund Expenses	Total Expenditures/Appropriations		11,363,198	12,740,980	14,706,836
Expenses Net of Transfers	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	39,148
	Total Expenditures Net of Transfers		11,363,198	12,740,980	14,667,688

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	443,279	1,077,021	1,077,461	1,440
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	3,079,646	3,277,883	1,781,735	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	473,852	352,469	297,303	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	\$13,091	\$13,842	\$18,047	\$17,716	\$19,301
Total Classroom Instruction	\$7,999	\$8,279	\$9,904	\$10,164	\$11,235
Classroom-Salaries and Benefits	\$7,677	\$7,739	\$8,861	\$9,044	\$9,827
Classroom-General Supplies and Textbooks	\$210	\$401	\$878	\$959	\$1,151
Classroom-Purchased Services	\$111	\$139	\$166	\$162	\$258
Total Support Services	\$1,950	\$2,845	\$4,277	\$3,783	\$4,261
Support Services-Salaries and Benefits	\$1,317	\$1,759	\$2,751	\$2,321	\$2,668
Total Administrative Costs	\$1,820	\$1,552	\$2,089	\$2,062	\$2,043
Administration Salaries and Benefits	\$1,471	\$1,235	\$1,692	\$1,583	\$1,650
Total Operations and Maintenance of Plant	\$1,213	\$1,063	\$1,651	\$1,583	\$1,624
Operations and Maintenance-Salaries and Benefits	\$598	\$567	\$680	\$664	\$675
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$109	\$104	\$127	\$124	\$137
Total Equipment Costs	\$81	\$9	\$79	\$104	\$0
Legal Costs	\$26	\$47	\$32	\$38	\$31
Employee Benefits as a percentage of salaries*	43.32%	37.55%	47.57%	47.88%	44.88%

*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	Business Office Services - Magnolia	0
	Business Office Services - Merchantville	0
Others	Athletics for middle school - Collingswood	0
Special Education Services	CST Director - Pennsauken	0

Estimated Tax Rates

Municipality	Category	Amount
Woodlynne Borough	(A) General Fund School Levy	2,387,116
	(D) Total School Levy	2,387,116
	(B) Estimated Net Taxable Valuation (as of 02/28/20)	72,105,823
	(H) Estimated Equalized Valuation (as of 10/01/19)	73,809,790
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	3.3106
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	3.3106
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	3.2341
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	3.2341

Employee Contract List for District

Name	Category	Measure
Bill Frank	Job Title	Information Technology
	Job Title II	None Reported
	Base Annual Salary Amount	\$100,840
	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	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	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	\$19,757
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum payout upon separation
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout
	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
Bill Frank	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
Greg Gontowski	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$188,473
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	07
	Shared District	2890
	Job Title Other District	Business Administrator/Bo
	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	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	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
Greg Gontowski	Total Allowances Amount	\$4,000
	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	\$43,996
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum payout upon separation
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout
	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	Shared with Merchantville BOE
Additional Comment 2	Shared with Magnolia BOE	
Additional Comment 3	None Reported	
Guy Hamilton	Job Title	Vice Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$80,340
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Guy Hamilton	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	260
	Contracted Number of Annual Vacation Days	15
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	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	\$16,635
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum payout upon separation
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout
	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

Employee Contract List for District

Name	Category	Measure
Guy Hamilton	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
Jackie Walters	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$137,500
	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	03/01/18
	End Date of Contract	06/30/22
	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	4
	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	\$5,000
	Total Bonuses Amount	\$21,361
	Total Stipends Amount	\$5,000
	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	\$36,154
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout upon retirement	

Employee Contract List for District

Name	Category	Measure
Jackie Walters	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum payout upon separation
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout
	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