

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	343.0	331.0	339.0
On Roll Special Ed Full-Time	70.0	60.0	60.0
On Roll Subtotal	413.0	391.0	399.0
In Private School Placements	3.0	2.0	3.0
Sent to Other Districts Regular	142.0	147.0	149.0
Sent to Other Districts Special Ed	41.0	45.0	44.0
Received	4.0		0.0
In State Facilities		1.0	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	2,340,310	2,340,310	2,387,116
Total Tuition	10-1300	90,335	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	71,571	0	0
Subtotal - Revenues From Local Sources		2,502,216	2,340,310	2,387,116
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	24,467	24,467	54,174
Extraordinary Aid	10-3131	58,033	0	0
Categorical Special Education Aid	10-3132	349,858	349,858	479,936
Equalization Aid	10-3176	6,470,423	6,470,423	6,678,297
Categorical Security Aid	10-3177	63,427	63,427	249,492
Under Adequacy Aid	10-3180	70,192	70,192	0
Parcc Readiness Aid	10-3181	5,950	5,950	0
Per Pupil Growth Aid	10-3182	5,950	5,950	0
Professional Learning Community Aid	10-3183	5,650	5,650	0
Subtotal - Revenues From State Sources		7,053,950	6,995,917	7,461,899
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	28,675	15,005	18,665
ARRA/SEMI Revenue	10-4210	2,918	0	0
Subtotal - Revenues From Federal Sources		31,593	15,005	18,665
Budgeted Fund Balance - Operating Budget	10-303	0	1,416,594	1,752,184
Withdrawal From Cap Res-For Local Share	10-307	200,000	785,897	0
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	691,849	0	0
Adjustment For Prior Year Encumbrances		0	354,898	0
Actual Revenues (Over)/Under Expenditures		-988,702	0	0
Total Operating Budget		9,490,906	11,908,621	11,619,864

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	25,000	27,764
Preschool Education Aid	20-3218	75,979	80,689	70,206
Total Revenues From State Sources		75,979	105,689	97,970
Revenues from Federal Sources:				
Title I	20-4411-4416	306,664	407,746	326,197
Title II	20-4451-4455	26,020	33,995	27,196
Title III	20-4491-4494	12,385	17,044	13,635
Title IV	20-4471-4474	0	5,000	4,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	129,041	130,122	104,098
Total Revenues From Federal Sources		474,110	593,907	475,126
Transfers From Operating Budget-Prek (Special Education)	20-5200	10,000	0	0
Total Grants And Entitlements		560,089	699,596	573,096
Total Revenues/Sources		10,050,995	12,608,217	12,192,960
Deduct Transfer-Transfers From Operating Budget-Prek (Special Education)	20-5200	10,000	0	0
Total Revenues/Sources Net of Transfers		10,040,995	12,608,217	12,192,960

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,424,822	1,773,701	1,906,914
Special Education - Instruction	11-2XX-100-XXX	434,846	530,459	576,239
Bilingual Education - Instruction	11-240-100-XXX	65,725	86,852	96,202
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	21,844	25,934	25,934
School-Sponsored Athletics - Instruction	11-402-100-XXX	9,363	10,300	10,300
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	3,493,602	3,980,829	4,400,543
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	48,987	56,953	50,590
Undist. Expenditures - Health Services	11-000-213-XXX	81,844	84,284	84,284
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	208,634	277,625	248,936
Undist. Expenditures - Guidance	11-000-218-XXX	53,543	54,155	53,685
Undist. Expenditures - Child Study Teams	11-000-219-XXX	120,939	198,336	186,886
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	60,195	96,777	90,950
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	0	2,000	146,900
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	0	1,250	1,250
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	184,908	231,040	277,975
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	113,015	131,390	139,250
Undist. Expend. - Central Services	11-000-251-XXX	86,949	147,600	138,000
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	99,277	108,054	12,500
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	304,070	492,121	533,941
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	258,431	386,360	386,360
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,117,105	1,579,658	1,593,180
Total Undistributed Expenditures		6,231,499	7,828,432	8,345,230
Total General Current Expense		8,188,099	10,255,678	10,960,819
Capital Expenditures:				
Equipment	12-XXX-XXX-730	32,019	24,798	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Facilities Acquisition And Const. Serv.	12-000-400-XXX	154,394	1,258,145	274,045
Increase In Capital Reserve	10-604	785,897	0	0
Total Capital Outlay		972,310	1,282,943	274,045
Transfer Of Funds To Charter Schools	10-000-100-56X	330,497	370,000	385,000
General Fund Grand Total		9,490,906	11,908,621	11,619,864
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	75,914	80,689	70,206
Support Services	20-218-200-XXX	10,065	20,000	27,764
Fac Acquisition And Constr. Services	20-218-400-XXX	0	5,000	0
Total Preschool Education Aid	20-218-XXX-XXX	85,979	105,689	97,970
Total State Projects	20-XXX-XXX-XXX	85,979	105,689	97,970
Federal Projects:				
Title I	20-XXX-XXX-XXX	306,664	407,746	326,197
Title II	20-XXX-XXX-XXX	26,020	33,995	27,196
Title III	20-XXX-XXX-XXX	12,385	17,044	13,635
Title IV	20-XXX-XXX-XXX	0	5,000	4,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	129,041	130,122	104,098
Total Federal Projects	20-XXX-XXX-XXX	474,110	593,907	475,126
Total Special Revenue Funds		560,089	699,596	573,096
Total Expenditures/Appropriations		10,050,995	12,608,217	12,192,960
Deduct Transfer-Local Contrib. - Trans To Special Rev- Inclusion	11-105-100-936	10,000	0	0
Total Expenditures Net of Transfers		10,040,995	12,608,217	12,192,960

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	330,423	351,139	418,686	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	891,849	785,897	0	0
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	2,325,745	2,956,986	1,583,498	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	\$12,011	\$11,684	\$15,454	\$16,454	\$16,860
Total Classroom Instruction	\$7,220	\$7,155	\$9,349	\$9,754	\$10,114
Classroom-Salaries and Benefits	\$6,930	\$6,891	\$8,611	\$9,035	\$9,363
Classroom-General Supplies and Textbooks	\$172	\$163	\$570	\$542	\$582
Classroom-Purchased Services	\$118	\$101	\$167	\$177	\$169
Total Support Services	\$1,761	\$1,856	\$2,461	\$2,632	\$2,904
Support Services-Salaries and Benefits	\$1,152	\$1,273	\$1,291	\$1,563	\$1,823
Total Administrative Costs	\$1,890	\$1,645	\$2,008	\$2,353	\$2,064
Administration Salaries and Benefits	\$1,270	\$1,348	\$1,638	\$1,996	\$1,683
Total Operations and Maintenance of Plant	\$1,057	\$926	\$1,508	\$1,581	\$1,648
Operations and Maintenance-Salaries and Benefits	\$570	\$478	\$664	\$697	\$664
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$84	\$103	\$128	\$134	\$130
Total Equipment Costs	\$72	\$83	\$13	\$82	\$0
Legal Costs	\$16	\$33	\$31	\$33	\$32
Employee Benefits as a percentage of salaries*	41.14%	40.83%	50.78%	48.82%	46.96%

*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	Business Office Services - Magnolia	0
Business Services	Business Office Services - Merchantville	0
Social Worker/Psychologist	CST Director and LDTC - Pennsauken	0

ID=Woodlynne Borough

Category	Amount
(A) General Fund School Levy	2,363,713
(D) Total School Levy	2,363,713
(B) Estimated Net Taxable Valuation (as of 02/06/18)	65,804,582
(H) Estimated Equalized Valuation (as of 10/01/17)	68,504,674
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	3.5920
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	3.5920
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	3.4504
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	3.4504

Name=Bill Frank

Category	Measure
Job Title	Information Technology
Job Title II	None Reported
Base Annual Salary Amount	\$93,680
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	06/30/18
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	No payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout
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

Name=Bill Frank

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=Greg Gontowski

Category	Measure
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$195,937
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	07/01/17
End Date of Contract	06/30/18
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	\$2,000
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout for unused sick time
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout
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

Name=Greg Gontowski

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	Shared with Merchantville BOE
Additional Comment 2	Shared with Mt. Ephraim BOE
Additional Comment 3	Shared with Magnolia

Name=Jack McCulley

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$130,000
Full-Time Equivalent (FTE)	0.7
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	02/28/18
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
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
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=Jack McCulley

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=Jackie Walters

Category	Measure
Job Title	Principal
Job Title II	None Reported
Base Annual Salary Amount	\$94,999
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	06/30/18
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	\$2,375
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout for unused sick time
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout
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

Name=Jackie Walters

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