

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	71.0	66.0	70.0
On Roll Special Ed Full-Time	19.0	20.0	20.0
On Roll Subtotal	90.0	86.0	90.0
In Private School Placements	2.0	1.0	3.0
Sent to Other Districts Special Ed		4.0	2.0
Received	1.0	1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	2,312,499	2,378,384	2,475,299
	Total Tax Levy	10-121x	2,312,499	2,378,384	2,475,299
	Unrestricted Miscellaneous Revenues	10-1XXX	109,211	77,024	67,770
	Interest Earned on Capital Reserve Funds	10-1XXX	200	200	200
	Total Revenues from Local Sources		2,421,910	2,455,608	2,543,269
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	63,364	63,360	42,912
	Extraordinary Aid	10-3131	38,799	25,000	18,750
	Categorical Special Education Aid	10-3132	100,588	152,132	106,927
	Equalization Aid	10-3176	88,097	46,568	131,165
	Categorical Security Aid	10-3177	16,311	15,948	13,684
	Other State Aids	10-3XXX	157,211	0	0
	Total Revenues from State Sources		464,370	303,008	313,438
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	302,730	337,133
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	194,941	201,171
	Adjustment for Prior Year Encumbrances		0	4,484	0
	Actual Revenues (Over)/Under Expenditures		-81,458	0	0
General Fund Revenues	Total Operating Budget		2,804,822	3,260,771	3,395,011
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	831	200	200
	Other Revenue from Local Sources	20-1XXX	8,596	0	0
	Total Revenues from Local Sources	20-1XXX	9,427	200	200
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	17,387	38	0
	Title II	20-4451-4455	2,698	1,522	1,141
	Title IV	20-4471-4474	10,000	10,000	7,500
	IDEA Part B (Handicapped)	20-4420-4429	37,640	35,850	26,888
	Other	20-4XXX	16,443	29,739	22,304
	Total Revenues from Federal Sources		84,168	77,149	57,833
Special Revenue Fund Revenues	Total Grants and Entitlements		93,481	77,349	58,033
All Fund Revenues	Total Revenues/Sources		2,898,303	3,338,120	3,453,044
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		2,898,303	3,338,120	3,453,044

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	833,241	761,022	813,031
	Special Education-Instruction	11-2XX-100-XXX	275,407	210,440	211,950
	Basic Skills/Remedial-Instruction	11-230-100-XXX	88,861	89,661	38,114
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	7,442	7,723	7,750
	School-Sponsored Athletics-Instruction	11-402-100-XXX	2,397	7,992	7,992
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	153,620	317,277	365,942
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	10,254	7,763	11,380
	Undistributed Expenditures-Health Services	11-000-213-XXX	66,077	73,296	73,498
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	178,802	202,038	201,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	144,002	165,025	171,898
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	62,329	78,024	84,443
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	0	500	1,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	0	2,500	2,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	81,528	88,364	83,724
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	67,460	56,963	57,163
	Undistributed Expenditures-Central Services	11-000-251-XXX	39,923	42,370	38,349
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	219,230	269,457	262,770
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	151,684	185,568	193,550
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	422,565	499,447	567,586
	Total Undistributed Expenditures		1,597,474	1,988,592	2,114,803
General Fund Current Expenses	Total General Current Expense		2,804,822	3,065,430	3,193,640
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	0	195,141	201,171
	Interest Deposit to Capital Reserve	10-604	0	200	200
	Total Capital Outlay		0	195,341	201,371
General Fund Expenses and Transfers	General Fund Grand Total		2,804,822	3,260,771	3,395,011
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	8,596	0	0

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	17,387	38	0
	Title II	20-XXX-XXX-XXX	2,698	1,522	1,141
	Title IV	20-XXX-XXX-XXX	10,000	10,000	7,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	37,640	35,850	26,888
	Other	20-XXX-XXX-XXX	16,443	29,739	22,304
	Total Federal Projects	20-XXX-XXX-XXX	84,168	77,149	57,833
Special Revenue Fund Expenses	Total Special Revenue Funds		93,481	77,349	58,033
All Fund Expenses	Total Expenditures/Appropriations		2,898,303	3,338,120	3,453,044
Expenses Net of Transfers	Total Expenditures Net of Transfers		2,898,303	3,338,120	3,453,044

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	309,021	253,197	250,467	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	720,977	721,177	526,436	325,465
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	500,000	636,666	336,666	0
	Unemployment Fund	0	0	0	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 Special Revenue Fund	Student Activity Fund	5,697	5,811	5,811	5,811
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$24,697	\$27,516	\$31,174	\$29,798	\$29,268
Total Classroom Instruction	\$15,409	\$16,447	\$16,930	\$16,037	\$15,771
Classroom-Salaries and Benefits	\$14,346	\$15,154	\$15,508	\$14,703	\$14,556
Classroom-General Supplies and Textbooks	\$453	\$507	\$493	\$422	\$372
Classroom-Purchased Services	\$609	\$786	\$930	\$912	\$843
Total Support Services	\$4,950	\$5,903	\$7,795	\$7,366	\$7,427
Support Services-Salaries and Benefits	\$2,868	\$3,819	\$5,149	\$4,823	\$5,013
Total Administrative Costs	\$2,316	\$2,402	\$2,511	\$2,623	\$2,477
Administration Salaries and Benefits	\$1,364	\$1,496	\$1,494	\$1,751	\$1,783
Total Operations and Maintenance of Plant	\$1,896	\$2,621	\$3,618	\$3,476	\$3,301
Operations and Maintenance-Salaries and Benefits	\$730	\$963	\$1,177	\$1,364	\$1,401
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$116	\$136	\$258	\$239	\$236
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$61	\$42	\$61	\$90	\$56
Employee Benefits as a percentage of salaries*	30.76%	27.46%	36.71%	33.61%	37.35%

*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.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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.

Estimated Tax Rates

Municipality	Category	Amount
Woodland Twp	(A) General Fund School Levy	2,393,899
	(D) Total School Levy	2,393,899
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	153,859,681
	(H) Estimated Equalized Valuation (as of 10/01/25)	227,670,398
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.5559
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.5559
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.0515
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.0515

Employee Contract List for District

Name	Category	Measure
Carolyn Fischel	Job Title	Other
	Job Title II	Supervisor
	Base Annual Salary Amount	\$102,672
	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	07/01/25
	End Date of Contract	06/30/26
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	11
	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	\$22,897
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max pay out 15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	20 days @ per diem
	Contractual Post-Employment Benefit Description of Payout of Personal days	Unused days converted to sick
	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
Carolyn Fischel	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
J. Scott Strong	Job Title	Other
	Job Title II	Superintendent
	Base Annual Salary Amount	\$130,000
	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	07/01/25
	End Date of Contract	06/30/29
	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

Employee Contract List for District

Name	Category	Measure
J. Scott Strong	Total Allowances Amount	\$6,100
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max payout \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	20 days @ per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	Converted to sick days
	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