

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	654.0	638.0	727.0
Pupils On Roll Regular Shared-Time	20.0	19.0	0.0
Pupils On Roll Special Ed Full-Time	83.0	82.0	47.0
Pupils On Roll Special Ed Shared-Time	13.0	13.0	0.0
Pupils On Roll SUBTOTAL	770.0	752.0	774.0
Pupils in Private School Placements	1.0	1.0	0.0
Pupils Sent to Other Districts Regular	0.0	0.0	2.0
Pupils Sent to Other Districts Special Ed	5.0	6.0	5.0
Pupils Received	27.0	24.0	66.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,505,220	3,592,852	3,592,852
Total Tuition	10-1300	607,305	516,347	727,547
Unrestricted Miscellaneous Revenues	10-1XXX	87,266	81,238	91,856
Interest Earned On Capital Reserve Funds	10-1XXX	0	0	1,000
Subtotal - Revenues From Local Sources		4,199,791	4,190,437	4,413,255
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	231,267	231,267	236,446
Extraordinary Aid	10-3131	25,741	0	0
Categorical Special Education Aid	10-3132	361,974	361,974	368,568
Equalization Aid	10-3176	4,048,982	4,048,982	4,089,951
Categorical Security Aid	10-3177	145,886	145,886	147,565
Adjustment Aid	10-3178	554,184	554,184	534,788
Under Adequacy Aid	10-3180	0	0	11,546
PARCC Readiness Aid	10-3181	0	0	6,170
Per Pupil Growth Aid	10-3182	0	0	6,170
Professional Learning Community Aid	10-3183	0	0	6,720
Other State Aids	10-3XXX	26,148	23,886	0
Subtotal - Revenues From State Sources		5,394,182	5,366,179	5,407,924
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	38,480	16,103	18,665
ARRA/SEMI Revenue	10-4210	7,264	0	0
Subtotal - Revenues From Federal Sources		45,744	16,103	18,665
Budgeted Fund Balance - Operating Budget	10-303	0	584,931	1,071,784
Withdrawal From Maint. Reserve	10-310	0	100,000	100,000
Transfers From Other Funds	10-5200	152,576	101,800	100,000

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Adjustment For Prior Year Encumbrances		0	79,451	0
Actual Revenues (Over)/Under Expenditures		-406,485	0	0
Total Operating Budget		9,385,808	10,438,901	11,111,628
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	258	8,592	0
Total Revenues From Local Sources	20-1XXX	258	8,592	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	15,264	15,264
Preschool Education Aid	20-3218	461,145	520,452	401,004
Total Revenues From State Sources		461,145	535,716	416,268
Revenues from Federal Sources:				
Title I	20-4411-4416	204,914	202,967	172,522
Title II	20-4451-4455	48,230	50,100	42,585
I.D.E.A. Part B (Handicapped)	20-4420-4429	151,509	227,502	193,377
Other	20-4XXX	431,534	650,345	0
Total Revenues From Federal Sources		836,187	1,130,914	408,484
Transfers From Operating Budget-Prek	20-5200	67,546	80,578	245,274
Transfers From Operating Budget-Prek (Special Education)	20-5200	67,546	77,515	41,749
Total Grants And Entitlements		1,432,682	1,833,315	1,111,775
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	313,777	294,744	298,892
Total Revenues From Local Sources		313,777	294,744	298,892
Revenues from State Sources:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Debt Service Aid Type II	40-3160	28,437	0	0
Budgeted Fund Balance	40-303	0	0	1
Total Local Repayment Of Debt		342,214	294,744	298,893
Actual Revenues (Over)/Under Expenditures		-1	0	0
Total Repayment Of Debt		342,213	294,744	298,893
Total Revenues/Sources		11,160,703	12,566,960	12,522,296
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	67,546	80,578	245,274
Deduct Transfer-Transfers From Operating Budget-Prek (Special Education)	20-5200	67,546	77,515	41,749
Total Revenues/Sources Net of Transfers		11,025,611	12,408,867	12,235,273

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,415,229	3,534,984	3,842,533
Special Education - Instruction	11-2XX-100-XXX	864,139	871,340	855,159
Basic Skills/Remedial - Instruction	11-230-100-XXX	67,628	56,514	62,835
Bilingual Education - Instruction	11-240-100-XXX	30,176	27,954	26,200
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	24,443	32,545	34,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	13,462	24,720	27,095
Summer School	11-422-XXX-XXX	11,571	17,823	18,816
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	140,711	280,921	202,051
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	6,623	6,482	6,608
Undist. Expenditures - Health Services	11-000-213-XXX	90,802	98,915	151,433
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	133,965	149,316	152,637
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	0	69,785	245,833
Undist. Expenditures - Child Study Teams	11-000-219-XXX	285,058	356,220	423,139
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	116,466	122,527	146,546
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	14,307	51,490	44,414
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	2,977	4,099	500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	302,668	344,789	350,143
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	297,806	317,629	365,199
Undist. Expend. - Central Services	11-000-251-XXX	211,251	205,599	203,866
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	127,801	161,311	152,426
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	930,817	1,038,157	1,041,388
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	443,913	525,825	482,119
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,777,019	1,998,577	2,158,185
Undistributed Expenditures-Food Services	11-000-310-930	0	17,000	17,000
Total Undistributed Expenditures		4,882,184	5,748,642	6,143,487
Total General Current Expense		9,308,832	10,314,522	11,010,125

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	23,898	14,900	17,425
Facilities Acquisition And Const. Serv.	12-000-400-XXX	53,078	85,884	83,078
Interest Deposit To Capital Reserve	10-604	0	0	1,000
Total Capital Outlay		76,976	100,784	101,503
Transfer Of Funds To Charter Schools	10-000-100-56X	0	23,595	0
General Fund Grand Total		9,385,808	10,438,901	11,111,628
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	258	8,592	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	453,146	478,157	467,289
Support Services	20-218-200-XXX	143,091	215,652	236,002
Total Preschool Education Aid	20-218-XXX-XXX	596,237	693,809	703,291
Total State Projects	20-XXX-XXX-XXX	596,237	693,809	703,291
Federal Projects:				
Title I	20-XXX-XXX-XXX	204,914	202,967	172,522
Title II	20-XXX-XXX-XXX	48,230	50,100	42,585
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	151,509	227,502	193,377
Other	20-XXX-XXX-XXX	431,534	650,345	0
Total Federal Projects	20-XXX-XXX-XXX	836,187	1,130,914	408,484
Total Special Revenue Funds		1,432,682	1,833,315	1,111,775
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	342,213	294,744	298,893
Total Debt Service Funds		342,213	294,744	298,893
Total Expenditures/Appropriations		11,160,703	12,566,960	12,522,296
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	67,546	80,578	245,274

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Deduct Transfer-Local Contrib. - Trans To Special Rev- Inclusion	11-105-100-936	67,546	77,515	41,749
Total Expenditures Net of Transfers		11,025,611	12,408,867	12,235,273

Budget Category	Audited Balance 6-30-2014	Audited Balance 6-30-2015	Estimated Balance 6-30-2016	Estimated Balance 6-30-2017
Unrestricted:				
--General Operating Budget	356,751	320,198	285,267	250,000
--Repayment of Debt	0	1	1	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	355,175	455,175	455,175	456,175
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	331,533	352,483	252,483	152,483
--Legal Reserve	1,110,001	1,586,517	1,036,517	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	250,000	250,000	250,000	250,000
--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
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2013-14 Actual Costs	2014-15 Actual Costs	2015-16 Original Budget	2015-16 Revised Budget	2016-17 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,826	\$12,019	\$13,077	\$13,646	\$13,879
Total Classroom Instruction	\$8,486	\$7,862	\$8,348	\$8,517	\$8,361
Classroom-Salaries and Benefits	\$8,169	\$7,572	\$7,935	\$7,950	\$7,573
Classroom-General Supplies and Textbooks	\$199	\$28	\$331	\$330	\$474
Classroom-Purchased Services	\$118	\$262	\$82	\$237	\$314
Total Support Services	\$1,457	\$1,218	\$1,457	\$1,691	\$2,118
Support Services-Salaries and Benefits	\$1,166	\$993	\$1,160	\$1,461	\$1,884
Total Administrative Costs	\$1,572	\$1,510	\$1,647	\$1,729	\$1,729
Administration Salaries and Benefits	\$1,255	\$1,248	\$1,316	\$1,343	\$1,359
Total Operations and Maintenance of Plant	\$1,273	\$1,365	\$1,506	\$1,586	\$1,548
Operations and Maintenance-Salaries and Benefits	\$701	\$654	\$725	\$714	\$797
Board Contribution to Food Services	\$0	\$0	\$22	\$23	\$22
Total Extracurricular Costs	\$39	\$64	\$97	\$99	\$101
Total Equipment Costs	\$127	\$31	\$20	\$20	\$23
Legal Costs	\$108	\$57	\$66	\$68	\$78
Employee Benefits as a percentage of salaries*	28.61%	29.02%	31.99%	32.65%	33.96%

*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 (formerly the Comparative Spending Guide) 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 2015-16 revised appropriations and the 2016-17 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	Provide Business Administrator services as well as payroll/personnel services through Systems 3000 Information Technology Center/Global Connect with the Washington Township School District.	0
Special Education Services	Provide CST services to the Washington Township School District through a shared service agreement.	0
Custodial and Maintenance Services	Shared facilities with municipal recreation at no charge. Provide a Supervisor of Buildings and Grounds to the Washington Township School District through a shared service agreement.	0
Food Services	Provide a food service director and food services to the Washington Township School District through a shared service agreement.	0
Social Worker/Psychologist	Provide a social worker/psychologist to the Washington Township School District through a shared service agreement.	0
Superintendent and Assistant Sup.	Provide a Superintendent to the Washington Township School District through a shared service agreement.	0
Others	Community: Program enhancements via PTA fundraising contributions for student enrichment/Parent donations: enrichment and pride towards educational achievement.	0
Transportation Services, including Fuel	Greater Egg Harbor Regional Transportation Consortium and Atlantic County Special Services for non-public and special education transportation.	0
Purchasing	Alliance for Competitive Telecommunications; E-Rate; Shared Global Connect with Washington Township School District; Ed Data Purchasing Consortium; Middlesex Regional Educational Services Commission (MRESC) Co-Op; Hi-Nella Shared Services Agreement	0
Municipal/Public Works	Snow Removal; Resource Officer	0
Curriculum Services	Provide curriculum services to the Washington Township School District through a shared services agreement.	0
Professional Staff Development	ETTC Consortium; Integrated resource between Mullica and Washington Township School Districts. Also satisfies board member training utilizing NJSBA. Grant participation with higher education/regional participation on collaborative curriculum and articulation.	0
Insurance Coverages and Benefits	General liability insurance through NJSIG and State Health Benefits	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,592,852
(B) Estimated Net Taxable Valuation (as of 10/01/15)	293,017,172
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.2262
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	3,891,744
(E) Estimated Net Taxable Valuation (as of 10/01/15)	293,017,172
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.3282

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,592,852
(H) Estimated Equalized Valuation (as of 10/01/15)	507,403,762
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.7081
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	3,891,744
(K) Estimated Equalized Valuation (as of 10/01/15)	507,403,762
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	0.7670

NAME=Karen Gfroehrer

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$118,092
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	05
Shared District	5490
Job Title Other District	Business Administrator
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/16
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	
Total Allowances Amount	\$2,285
Total Bonuses Amount	\$0
Total Stipends Amount	\$13,195
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,607
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$28,626
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diesm/maximum 30 days
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Karen Gfroehrer

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Thomas Baruffi

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$155,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	05
Shared District	5490
Job Title Other District	Interim Superintendent
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/16
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	
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	Interim Superintendent - N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	Interim Superintendent - N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	Interim Superintendent - N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Thomas Baruffi

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	