

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	638.0	640.0	706.0
Pupils On Roll Regular Shared-Time	19.0		0.0
Pupils On Roll Special Ed Full-Time	82.0	81.0	32.0
Pupils On Roll Special Ed Shared-Time	13.0		0.0
Pupils On Roll SUBTOTAL	752.0	721.0	738.0
Pupils in Private School Placements	1.0		0.0
Pupils Sent to Other Districts Special Ed	6.0	6.0	7.0
Pupils Received	24.0	62.0	48.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,592,852	3,592,852	3,822,333
Total Tuition	10-1300	513,710	887,258	569,341
Unrestricted Miscellaneous Revenues	10-1XXX	93,598	101,856	97,900
Interest Earned On Current Expense Emergency Res	10-1XXX	0	0	100
Interest Earned On Maintenance Reserve	10-1XXX	0	180	320
Interest Earned On Capital Reserve Funds	10-1XXX	0	180	180
Subtotal - Revenues From Local Sources		4,200,160	4,582,326	4,490,174
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	231,267	236,446	236,446
Extraordinary Aid	10-3131	14,407	0	0
Categorical Special Education Aid	10-3132	361,974	368,568	368,568
Educational Adequacy Aid	10-3175	11,546	0	0
Equalization Aid	10-3176	4,048,982	4,089,951	4,089,951
Categorical Security Aid	10-3177	145,886	147,565	147,565
Adjustment Aid	10-3178	554,184	534,788	534,788
Under Adequacy Aid	10-3180	0	11,546	11,546
Parcc Readiness Aid	10-3181	0	6,170	6,170
Per Pupil Growth Aid	10-3182	0	6,170	6,170
Professional Learning Community Aid	10-3183	0	6,720	6,720
Other State Aids	10-3XXX	18,604	0	0
Subtotal - Revenues From State Sources		5,386,850	5,407,924	5,407,924
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	33,753	28,231	14,189
Subtotal - Revenues From Federal Sources		33,753	28,231	14,189
Budgeted Fund Balance - Operating Budget	10-303	0	1,071,784	870,988

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Withdrawal From Maint. Reserve	10-310	0	100,000	100,000
Withdrawal From Current Expense Emergency Rsv	10-312	0	0	60,000
Transfers From Other Funds	10-5200	101,800	100,000	100,000
Adjustment For Prior Year Encumbrances		0	35,267	0
Actual Revenues (Over)/Under Expenditures		-53,081	0	0
Total Operating Budget		9,669,482	11,325,532	11,043,275
Grants and Entitlements:				
Tuition From LEAs - Preschool	20-1320	0	0	14,906
Other Revenue From Local Sources	20-1XXX	4,890	11,701	0
Total Revenues From Local Sources	20-1XXX	4,890	11,701	14,906
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	15,264	58,964
Preschool Education Aid	20-3218	476,752	401,004	204,768
Total Revenues From State Sources		476,752	416,268	263,732
Revenues from Federal Sources:				
Title I	20-4411-4416	192,816	230,602	173,393
Title II	20-4451-4455	49,983	41,024	30,326
I.D.E.A. Part B (Handicapped)	20-4420-4429	210,341	230,158	172,357
Other	20-4XXX	469,331	593,807	58,840
Total Revenues From Federal Sources		922,471	1,095,591	434,916
Transfers From Operating Budget-Prek	20-5200	80,578	245,274	243,952
Transfers From Operating Budget-Prek (Special Education)	20-5200	77,515	41,749	30,494
Total Grants And Entitlements		1,562,206	1,810,583	988,000
Repayment of Debt:				
Revenues from Local Sources:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Local Tax Levy	40-1210	294,744	298,892	437,911
Total Revenues From Local Sources		294,744	298,892	437,911
Budgeted Fund Balance	40-303	0	1	2
Total Local Repayment Of Debt		294,744	298,893	437,913
Actual Revenues (Over)/Under Expenditures		-2	0	0
Total Repayment Of Debt		294,742	298,893	437,913
Total Revenues/Sources		11,526,430	13,435,008	12,469,188
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	80,578	245,274	243,952
Deduct Transfer-Transfers From Operating Budget-Prek (Special Education)	20-5200	77,515	41,749	30,494
Total Revenues/Sources Net of Transfers		11,368,337	13,147,985	12,194,742

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,412,117	3,870,435	3,607,962
Special Education - Instruction	11-2XX-100-XXX	841,711	916,879	851,838
Basic Skills/Remedial - Instruction	11-230-100-XXX	54,718	9,372	0
Bilingual Education - Instruction	11-240-100-XXX	27,065	26,200	0
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	26,702	34,000	34,864
School-Sponsored Athletics - Instruction	11-402-100-XXX	21,199	27,095	30,015
Summer School	11-422-XXX-XXX	14,223	18,716	23,440
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	185,534	194,151	229,923
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	6,379	6,608	6,932
Undist. Expenditures - Health Services	11-000-213-XXX	86,711	127,597	140,210
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	138,916	204,637	298,024
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	167,111	227,777	235,231
Undist. Expenditures - Guidance	11-000-218-XXX	0	128,365	143,320
Undist. Expenditures - Child Study Teams	11-000-219-XXX	352,728	336,885	334,865
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	123,774	145,981	118,915
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	28,888	67,509	59,490
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	3,360	3,863	6,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	304,065	353,087	367,213
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	307,424	368,399	220,308
Undist. Expend. - Central Services	11-000-251-XXX	194,640	204,116	215,214
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	158,442	156,226	172,710
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	877,406	1,005,051	1,066,602
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	459,049	530,801	567,722
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,623,185	2,144,316	2,223,299
Undistributed Expenditures-Food Services	11-000-310-930	0	17,000	10,000
Total Undistributed Expenditures		5,017,612	6,222,369	6,416,478

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Interest Earned On Maintenance Reserve	10-606	0	180	320
Interest Earned On Current Expense Emergency Res	10-607	0	0	100
Total General Current Expense		9,415,347	11,125,246	10,965,017
Capital Expenditures:				
Equipment	12-XXX-XXX-730	16,995	76,763	25,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	237,140	123,343	53,078
Interest Deposit To Capital Reserve	10-604	0	180	180
Total Capital Outlay		254,135	200,286	78,258
General Fund Grand Total		9,669,482	11,325,532	11,043,275
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	4,890	11,701	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	437,123	465,749	348,851
Support Services	20-218-200-XXX	197,722	237,542	204,233
Total Preschool Education Aid	20-218-XXX-XXX	634,845	703,291	553,084
Total State Projects	20-XXX-XXX-XXX	634,845	703,291	553,084
Federal Projects:				
Title I	20-XXX-XXX-XXX	192,816	230,602	173,393
Title II	20-XXX-XXX-XXX	49,983	41,024	30,326
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	210,341	230,158	172,357
Other	20-XXX-XXX-XXX	469,331	593,807	58,840
Total Federal Projects	20-XXX-XXX-XXX	922,471	1,095,591	434,916
Total Special Revenue Funds		1,562,206	1,810,583	988,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	294,742	298,893	437,913
Total Debt Service Funds		294,742	298,893	437,913
Total Expenditures/Appropriations		11,526,430	13,435,008	12,469,188

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	80,578	245,274	243,952
Deduct Transfer-Local Contrib. - Trans To Special Rev- Inclusion	11-105-100-936	77,515	41,749	30,494
Total Expenditures Net of Transfers		11,368,337	13,147,985	12,194,742

Budget Category	Audited Balance 6-30-2015	Audited Balance 6-30-2016	Estimated Balance 6-30-2017	Estimated Balance 6-30-2018
Unrestricted:				
--General Operating Budget	320,198	313,202	277,935	250,000
--Repayment of Debt	1	3	2	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	455,175	234,175	234,355	234,535
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	352,483	252,483	152,663	52,983
--Legal Reserve	1,586,517	1,879,570	843,053	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	250,000	250,000	250,000	190,100
--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	2014-15 Actual Costs	2015-16 Actual Costs	2016-17 Original Budget	2016-17 Revised Budget	2017-18 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,019	\$12,444	\$13,879	\$15,002	\$14,154
Total Classroom Instruction	\$7,862	\$7,791	\$8,361	\$9,029	\$8,263
Classroom-Salaries and Benefits	\$7,572	\$7,384	\$7,573	\$8,134	\$7,896
Classroom-General Supplies and Textbooks	\$28	\$234	\$474	\$502	\$291
Classroom-Purchased Services	\$262	\$173	\$314	\$392	\$76
Total Support Services	\$1,218	\$1,699	\$2,118	\$2,357	\$2,460
Support Services-Salaries and Benefits	\$993	\$1,522	\$1,884	\$2,028	\$2,037
Total Administrative Costs	\$1,510	\$1,559	\$1,729	\$1,873	\$1,642
Administration Salaries and Benefits	\$1,248	\$1,237	\$1,359	\$1,467	\$1,211
Total Operations and Maintenance of Plant	\$1,365	\$1,316	\$1,548	\$1,611	\$1,661
Operations and Maintenance-Salaries and Benefits	\$654	\$639	\$797	\$856	\$816
Board Contribution to Food Services	\$0	\$0	\$22	\$24	\$14
Total Extracurricular Costs	\$64	\$80	\$101	\$109	\$114
Total Equipment Costs	\$31	\$23	\$23	\$106	\$34
Legal Costs	\$57	\$67	\$78	\$71	\$88
Employee Benefits as a percentage of salaries*	29.02%	26.82%	33.96%	34.04%	35.94%

*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 2016-17 revised appropriations and the 2017-18 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 to the Washington Township School District (Burlington County)	0
Custodial and Maintenance Services	Provide supervisory and custodial services to the Washington Township School District (Burlington County)	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 transportation 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	0
Municipal/Public Works	Snow Removal/School Resource Officer	0
Municipal/Public Works	Provide technology services to Mullica Township and Mullica Township police department	0
Professional Staff Development	ETTC Consortium/Board member training through NJSBA. Grant participation with higher education/regional participation on collaborative curriculum and articulation.	0
Technology Services	Provide technology services to the Washington Township School District (Burlington County)	0
Insurance Coverages and Benefits	General liability insurance through NJSIG and State Health Benefits	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,822,333
(B) Estimated Net Taxable Valuation (as of 10/01/16)	292,081,400
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.3087
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,260,244
(E) Estimated Net Taxable Valuation (as of 10/01/16)	292,081,400
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.4586

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,822,333
(H) Estimated Equalized Valuation (as of 10/01/16)	481,426,405
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.7940
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,260,244
(K) Estimated Equalized Valuation (as of 10/01/16)	481,426,405
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.8849

NAME=Andrew Weber

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$125,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/16
End Date of Contract	06/30/19
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	\$10,707
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	\$19,615
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum per contract
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout
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=Andrew Weber

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=Karen Gfroehrer

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$122,519
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	07/01/16
End Date of Contract	06/30/17
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	\$3,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,671
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$29,137
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum 30 days per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout
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	