

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	617.0	607.0	619.0
On Roll Special Ed Full-Time	96.0	88.0	75.0
On Roll Subtotal	713.0	695.0	694.0
Sent to Other Districts Regular	1.0	0.0	0.0
Sent to Other Districts Special Ed	8.0	9.0	8.0
Received	57.0	52.0	42.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,822,333	3,969,990	4,202,313
Total Tuition	10-1300	706,617	457,811	648,396
Unrestricted Miscellaneous Revenues	10-1XXX	386,811	105,720	94,150
Interest Earned On Current Expense Emergency Res	10-1XXX	0	100	500
Interest Earned On Maintenance Reserve	10-1XXX	0	500	500
Interest Earned On Capital Reserve Funds	10-1XXX	0	100	500
Subtotal - Revenues From Local Sources		4,915,761	4,534,221	4,946,359
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	236,446	236,446	236,446
Extraordinary Aid	10-3131	54,827	0	0
Categorical Special Education Aid	10-3132	368,568	442,376	442,376
Equalization Aid	10-3176	4,101,766	4,101,766	4,101,766
Categorical Security Aid	10-3177	147,565	165,721	165,721
Adjustment Aid	10-3178	534,788	534,788	534,788
Under Adequacy Aid	10-3180	11,546	0	0
PARCC Readiness Aid	10-3181	6,170	0	0
Per Pupil Growth Aid	10-3182	6,170	0	0
Professional Learning Community Aid	10-3183	6,720	0	0
Other State Aids	10-3XXX	8,120	0	0
Subtotal - Revenues From State Sources		5,482,686	5,481,097	5,481,097
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	25,637	15,371	19,804
Subtotal - Revenues From Federal Sources		25,637	15,371	19,804

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Budgeted Fund Balance - Operating Budget	10-303	0	897,124	907,947
Withdrawal From Maint. Reserve	10-310	0	110,000	0
Other Financing Sources	10-5XXX	31,779	0	0
Adjustment For Prior Year Encumbrances		0	185,107	0
Actual Revenues (Over)/Under Expenditures		-477,498	0	0
Total Operating Budget		9,978,365	11,222,920	11,355,207
Grants and Entitlements:				
Tuition - Preschool	20-1310	14,906	0	0
Other Revenue From Local Sources	20-1XXX	3,400	4,995	0
Total Revenues From Local Sources	20-1XXX	18,306	4,995	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	49,621	105,656
Preschool Education Aid	20-3218	207,697	259,830	386,628
Total Revenues From State Sources		207,697	309,451	492,284
Revenues from Federal Sources:				
Title I	20-4411-4416	232,667	248,964	211,619
Title II	20-4451-4455	15,000	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	182,567	209,589	178,151
Other	20-4XXX	24,076	0	0
Total Revenues From Federal Sources		454,310	458,553	389,770
Transfers From Operating Budget-Prek	20-5200	274,446	178,543	102,158
Transfers From Operating Budget-Prek (Special Education)	20-5200	0	65,581	6,521
Total Grants And Entitlements		954,759	1,017,123	990,733
Repayment of Debt:				

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Revenues from Local Sources:				
Local Tax Levy	40-1210	437,911	512,959	524,010
Total Revenues From Local Sources		437,911	512,959	524,010
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	0	182,043	131,796
Budgeted Fund Balance	40-303	0	0	11,231
Total Local Repayment Of Debt		437,911	695,002	667,037
Actual Revenues (Over)/Under Expenditures		-11,229	0	0
Total Repayment Of Debt		426,682	695,002	667,037
Total Revenues/Sources		11,359,806	12,935,045	13,012,977
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	274,446	178,543	102,158
Deduct Transfer-Transfers From Operating Budget-Prek (Special Education)	20-5200	0	65,581	6,521
Total Revenues/Sources Net of Transfers		11,085,360	12,690,921	12,904,298

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,320,816	3,537,351	3,625,119
Special Education - Instruction	11-2XX-100-XXX	847,773	671,780	811,462
Bilingual Education - Instruction	11-240-100-XXX	0	22,677	17,310
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	35,848	38,704	41,170
School-Sponsored Athletics - Instruction	11-402-100-XXX	23,845	38,419	32,785
Summer School	11-422-XXX-XXX	19,253	42,590	29,058
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	228,442	320,601	254,462
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	6,786	7,068	7,312
Undist. Expenditures - Health Services	11-000-213-XXX	133,037	135,924	143,620
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	226,157	323,325	400,816
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	204,224	188,656	152,157
Undist. Expenditures - Guidance	11-000-218-XXX	143,717	146,585	143,320
Undist. Expenditures - Child Study Teams	11-000-219-XXX	277,186	278,100	271,633
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	116,398	74,314	120,815
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	48,182	142,765	45,550
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	5,147	15,163	9,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	349,091	402,759	381,057
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	208,338	274,815	296,103
Undist. Expend. - Central Services	11-000-251-XXX	206,956	255,424	229,639
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	168,693	206,257	210,585
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	957,091	1,202,887	1,170,103
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	452,633	571,493	592,794
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,895,977	2,255,885	2,309,759
Undistributed Expenditures-Food Services	11-000-310-930	0	10,000	5,000

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Undistributed Expenditures		5,628,055	6,812,021	6,743,725
Interest Earned On Maintenance Reserve	10-606	0	500	500
Interest Earned On Current Expense Emergency Res	10-607	0	100	500
Total General Current Expense		9,875,590	11,164,142	11,301,629
Capital Expenditures:				
Equipment	12-XXX-XXX-730	49,697	5,600	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	53,078	53,078	53,078
Interest Deposit To Capital Reserve	10-604	0	100	500
Total Capital Outlay		102,775	58,778	53,578
General Fund Grand Total		9,978,365	11,222,920	11,355,207
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	3,400	4,995	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	322,607	417,085	420,958
Support Services	20-218-200-XXX	174,442	136,490	180,005
Total Preschool Education Aid	20-218-XXX-XXX	497,049	553,575	600,963
Total State Projects	20-XXX-XXX-XXX	497,049	553,575	600,963
Federal Projects:				
Title I	20-XXX-XXX-XXX	232,667	248,964	211,619
Title II	20-XXX-XXX-XXX	15,000	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	182,567	209,589	178,151
Other	20-XXX-XXX-XXX	24,076	0	0
Total Federal Projects	20-XXX-XXX-XXX	454,310	458,553	389,770
Total Special Revenue Funds		954,759	1,017,123	990,733
Repayment of Debt:				

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Regular Debt Service	40-701-510-XXX	426,682	695,002	667,037
Total Debt Service Funds		426,682	695,002	667,037
Total Expenditures/Appropriations		11,359,806	12,935,045	13,012,977
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	274,446	178,543	102,158
Deduct Transfer-Local Contrib. - Trans To Special Rev- Inclusion	11-105-100-936	0	65,581	6,521
Total Expenditures Net of Transfers		11,085,360	12,690,921	12,904,298

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Unrestricted	General Operating Budget	292,244	339,071	312,947	250,000
Unrestricted	Repayment of Debt	2	11,231	11,231	0
Restricted for General Operating Budget	Capital Reserve	195,175	445,175	445,275	445,775
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	332,267	482,267	372,767	373,267
Restricted for General Operating Budget	Legal Reserve	1,714,053	1,716,000	845,000	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	250,000	215,622	215,722	216,222
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	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,210	\$12,776	\$14,000	\$15,224	\$15,772
Total Classroom Instruction	\$8,055	\$7,536	\$8,133	\$8,571	\$9,212
Classroom-Salaries and Benefits	\$7,422	\$7,279	\$7,604	\$8,008	\$8,686
Classroom-General Supplies and Textbooks	\$353	\$217	\$416	\$434	\$385
Classroom-Purchased Services	\$280	\$41	\$114	\$130	\$141
Total Support Services	\$2,075	\$2,106	\$2,278	\$2,495	\$2,470
Support Services-Salaries and Benefits	\$1,747	\$1,779	\$1,782	\$1,952	\$1,863
Total Administrative Costs	\$1,752	\$1,553	\$1,719	\$2,040	\$2,015
Administration Salaries and Benefits	\$1,317	\$1,167	\$1,317	\$1,477	\$1,529
Total Operations and Maintenance of Plant	\$1,248	\$1,476	\$1,721	\$1,960	\$1,928
Operations and Maintenance-Salaries and Benefits	\$679	\$720	\$816	\$846	\$912
Board Contribution to Food Services	\$0	\$0	\$14	\$14	\$7
Total Extracurricular Costs	\$81	\$105	\$135	\$144	\$139
Total Equipment Costs	\$55	\$67	\$8	\$8	\$0
Legal Costs	\$75	\$75	\$89	\$123	\$94
Employee Benefits as a percentage of salaries*	29.48%	32.61%	35.31%	37.22%	36.07%

*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 2018-19 revised appropriations and the 2019-20 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 and treasurer services to the Washington Township School District (Burlington County)	0
Special Education Services	Provide Child Study Team 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 toward 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 /Ed Data Purchasing Consortium/Educational Services Commission (ESC) of New Jersey	0
Municipal/Public Works	Provide technology services to Mullica Township and the Mullica Township Police Department	0
Municipal/Public Works	Mullica Township provides snow removal and the School Resource Officers	0
Technology Services	Provide technology services to the Washington Township School District (Burlington County)	0
Insurance Coverages and Benefits	General liability insurance through ACCASBO JIF	0

ID=Mullica Twp

Category	Amount
(A) General Fund School Levy	4,202,313
(D) Total School Levy	4,726,323
(B) Estimated Net Taxable Valuation (as of 10/01/18)	292,476,800
(H) Estimated Equalized Valuation (as of 10/01/18)	472,498,869
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.4368
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.6160
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8894
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0003

Name=Andrew Weber

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$130,700
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	07/01/18
End Date of Contract	06/30/21
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
Total Allowances Amount	\$6,357
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,394
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$20,054
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum per contract upon retirement
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	None Reported

Name=Andrew Weber

Category	Measure
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

Name=Karen Gfroehrer

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$129,002
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	07/01/18
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	None Reported
Total Allowances Amount	\$3,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,200
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$24,923
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum paid upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum paid per contract
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Karen Gfroehrer

Category	Measure
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

Name=Michael Irwin

Category	Measure
Job Title	Information Technology
Job Title II	None Reported
Base Annual Salary Amount	\$76,100
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	07/01/18
End Date of Contract	06/30/19
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	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
Total Allowances Amount	\$500
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,000
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$12,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum paid upon retirement
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

Name=Michael Irwin

Category	Measure
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