

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	640.0	617.0	651.0
On Roll Special Ed Full-Time	81.0	96.0	81.0
On Roll Subtotal	721.0	713.0	732.0
Sent to Other Districts Regular	0.0	1.0	1.0
Sent to Other Districts Special Ed	6.0	8.0	9.0
Received	62.0	57.0	45.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,592,852	3,822,333	3,969,990
Total Tuition	10-1300	874,393	569,342	457,811
Unrestricted Miscellaneous Revenues	10-1XXX	80,031	97,900	105,720
Interest Earned On Current Expense Emergency Res	10-1XXX	0	100	100
Interest Earned On Maintenance Reserve	10-1XXX	0	320	500
Interest Earned On Capital Reserve Funds	10-1XXX	0	180	100
Subtotal - Revenues From Local Sources		4,547,276	4,490,175	4,534,221
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	236,446	236,446	236,446
Extraordinary Aid	10-3131	52,010	0	0
Categorical Special Education Aid	10-3132	368,568	368,568	442,376
Equalization Aid	10-3176	4,089,951	4,089,951	4,101,766
Categorical Security Aid	10-3177	147,565	147,565	165,721
Adjustment Aid	10-3178	534,788	534,788	534,788
Under Adequacy Aid	10-3180	11,546	11,546	0
Parcc Readiness Aid	10-3181	6,170	6,170	0
Per Pupil Growth Aid	10-3182	6,170	6,170	0
Professional Learning Community Aid	10-3183	6,720	6,720	0
Other State Aids	10-3XXX	5,568	0	0
Subtotal - Revenues From State Sources		5,465,502	5,407,924	5,481,097
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	32,647	14,189	15,371
Subtotal - Revenues From Federal Sources		32,647	14,189	15,371
Budgeted Fund Balance - Operating Budget	10-303	0	870,988	897,124
Withdrawal From Maint. Reserve	10-310	0	135,000	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Withdrawal From Current Expense Emergency Rsv	10-312	0	60,000	0
Transfers From Other Funds	10-5200	100,000	100,000	0
Adjustment For Prior Year Encumbrances		0	122,005	0
Actual Revenues (Over)/Under Expenditures		191,161	0	0
Total Operating Budget		10,336,586	11,200,281	10,927,813
Grants and Entitlements:				
Tuition From LEAs - Preschool	20-1320	0	14,906	0
Other Revenue From Local Sources	20-1XXX	6,946	3,795	0
Total Revenues From Local Sources	20-1XXX	6,946	18,701	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	68,481	49,621
Preschool Education Aid	20-3218	351,383	204,768	259,830
Total Revenues From State Sources		351,383	273,249	309,451
Revenues from Federal Sources:				
Title I	20-4411-4416	215,438	247,304	169,827
Title II	20-4451-4455	16,197	24,238	18,483
I.D.E.A. Part B (Handicapped)	20-4420-4429	222,717	182,681	153,394
Other	20-4XXX	519,336	66,568	0
Total Revenues From Federal Sources		973,688	520,791	341,704
Transfers From Operating Budget-Prek	20-5200	287,023	243,952	189,407
Transfers From Operating Budget-Prek (Special Education)	20-5200	0	30,494	65,581
Total Grants And Entitlements		1,619,040	1,087,187	906,143
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	298,892	437,911	512,959

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Revenues From Local Sources		298,892	437,911	512,959
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	0	0	182,043
Budgeted Fund Balance	40-303	0	2	0
Total Local Repayment Of Debt		298,892	437,913	695,002
Actual Revenues (Over)/Under Expenditures		1	0	0
Total Repayment Of Debt		298,893	437,913	695,002
Total Revenues/Sources		12,254,519	12,725,381	12,528,958
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	287,023	243,952	189,407
Deduct Transfer-Transfers From Operating Budget-Prek (Special Education)	20-5200	0	30,494	65,581
Total Revenues/Sources Net of Transfers		11,967,496	12,450,935	12,273,970

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,690,619	3,614,391	3,580,659
Special Education - Instruction	11-2XX-100-XXX	908,272	851,838	681,439
Bilingual Education - Instruction	11-240-100-XXX	25,746	0	23,122
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	24,276	34,864	38,704
School-Sponsored Athletics - Instruction	11-402-100-XXX	23,917	30,015	38,419
Summer School	11-422-XXX-XXX	13,525	23,440	42,590
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	204,577	235,515	320,601
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	6,552	6,932	7,068
Undist. Expenditures - Health Services	11-000-213-XXX	128,329	140,210	135,872
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	233,830	299,924	318,858
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	211,623	235,231	173,952
Undist. Expenditures - Guidance	11-000-218-XXX	135,435	143,320	146,585
Undist. Expenditures - Child Study Teams	11-000-219-XXX	288,926	334,900	293,800
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	116,997	118,915	97,702
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	63,977	59,490	92,145
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	4,111	6,500	6,750
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	389,125	375,607	354,092
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	348,096	219,592	249,832
Undist. Expend. - Central Services	11-000-251-XXX	201,816	214,864	214,376
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	152,420	177,276	188,296
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	822,126	1,078,177	1,104,059
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	459,259	630,776	609,506
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,788,406	2,225,309	2,140,008
Undistributed Expenditures-Food Services	11-000-310-930	0	10,000	10,000
Total Undistributed Expenditures		5,555,605	6,512,538	6,463,502
Interest Earned On Maintenance Reserve	10-606	0	320	500

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Interest Earned On Current Expense Emergency Res	10-607	0	100	100
Total General Current Expense		10,241,960	11,067,506	10,869,035
Capital Expenditures:				
Equipment	12-XXX-XXX-730	41,548	71,073	5,600
Facilities Acquisition And Const. Serv.	12-000-400-XXX	53,078	61,522	53,078
Interest Deposit To Capital Reserve	10-604	0	180	100
Total Capital Outlay		94,626	132,775	58,778
General Fund Grand Total		10,336,586	11,200,281	10,927,813
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	6,946	3,795	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	433,004	348,851	427,949
Support Services	20-218-200-XXX	205,402	213,750	136,490
Total Preschool Education Aid	20-218-XXX-XXX	638,406	562,601	564,439
Total State Projects	20-XXX-XXX-XXX	638,406	562,601	564,439
Federal Projects:				
Title I	20-XXX-XXX-XXX	215,438	247,304	169,827
Title II	20-XXX-XXX-XXX	16,197	24,238	18,483
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	222,717	182,681	153,394
Other	20-XXX-XXX-XXX	519,336	66,568	0
Total Federal Projects	20-XXX-XXX-XXX	973,688	520,791	341,704
Total Special Revenue Funds		1,619,040	1,087,187	906,143
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	298,893	437,913	695,002
Total Debt Service Funds		298,893	437,913	695,002
Total Expenditures/Appropriations		12,254,519	12,725,381	12,528,958
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	287,023	243,952	189,407

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Deduct Transfer-Local Contrib. - Trans To Special Rev- Inclusion	11-105-100-936	0	30,494	65,581
Total Expenditures Net of Transfers		11,967,496	12,450,935	12,273,970

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	313,202	292,244	276,124	250,000
Unrestricted	Repayment of Debt	3	2	0	0
Restricted for General Operating Budget	Capital Reserve	234,175	195,175	195,355	195,455
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	252,483	332,267	197,587	198,087
Restricted for General Operating Budget	Legal Reserve	1,879,570	1,714,053	871,000	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	250,000	250,000	190,100	190,200
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	\$12,444	\$12,409	\$14,154	\$14,711	\$14,000
Total Classroom Instruction	\$7,791	\$7,566	\$8,263	\$8,585	\$8,133
Classroom-Salaries and Benefits	\$7,384	\$6,972	\$7,896	\$8,198	\$7,604
Classroom-General Supplies and Textbooks	\$234	\$331	\$291	\$304	\$416
Classroom-Purchased Services	\$173	\$263	\$76	\$83	\$114
Total Support Services	\$1,699	\$1,949	\$2,460	\$2,534	\$2,278
Support Services-Salaries and Benefits	\$1,522	\$1,641	\$2,037	\$2,038	\$1,782
Total Administrative Costs	\$1,559	\$1,646	\$1,642	\$1,720	\$1,719
Administration Salaries and Benefits	\$1,237	\$1,237	\$1,211	\$1,257	\$1,317
Total Operations and Maintenance of Plant	\$1,316	\$1,173	\$1,661	\$1,739	\$1,721
Operations and Maintenance-Salaries and Benefits	\$639	\$638	\$816	\$851	\$816
Board Contribution to Food Services	\$0	\$0	\$14	\$14	\$14
Total Extracurricular Costs	\$80	\$76	\$114	\$119	\$135
Total Equipment Costs	\$23	\$52	\$34	\$100	\$8
Legal Costs	\$67	\$70	\$88	\$91	\$89
Employee Benefits as a percentage of salaries*	26.82%	29.48%	35.94%	36.32%	35.31%

*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	Provide Business Administrator 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 the 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

ID=Mullica Twp

Category	Amount
(A) General Fund School Levy	3,969,990
(D) Total School Levy	4,482,949
(B) Estimated Net Taxable Valuation (as of 10/01/17)	291,878,400
(H) Estimated Equalized Valuation (as of 10/01/17)	455,988,752
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3602
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.5359
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8706
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9831

Name=Andrew Weber

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$127,500
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	07/01/16
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	None Reported
Total Allowances Amount	\$10,607
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	\$19,807
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
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

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	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	\$125,207
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	07/01/17
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	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	\$29,447
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 30 days per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	No personal day 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=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	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	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	12
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	\$2,426
Total Bonuses Amount	\$0
Total Stipends Amount	\$7,500
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	\$16,390
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 per contract
Contractual Post-Employment Benefit Description of Payout of Personal days	There is no payout for personal 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

Name=Michael Irwin

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