

**Advertised Enrollments**

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

## Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund 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 Reserve	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
	Total Revenues from Local Sources			4,915,761	4,534,221
General Fund 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
Total Revenues from State Sources			5,482,686	5,481,097	5,481,097
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	25,637	15,371	19,804
	Total Revenues from Federal Sources		25,637	15,371	19,804
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	897,124	907,947
	Withdrawal from Maintenance 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
General Fund Revenues	Total Operating Budget		9,978,365	11,222,920	11,355,207

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Local Sources	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
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year 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
Special Revenue Fund 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
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten/Kindergarten	20-5200	274,446	178,543	102,158
	Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	0	65,581	6,521
Special Revenue Fund Revenues	Total Grants and Entitlements		954,759	1,017,123	990,733
Debt Service Fund 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
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	0	182,043	131,796
Debt Service Fund Revenues from Other Sources	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
Debt Service Fund Revenues	Total Repayment of Debt		426,682	695,002	667,037
All Fund Revenues	Total Revenues/Sources		11,359,806	12,935,045	13,012,977
Revenues Net of Transfers	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergarten/Kindergarten	20-5200	274,446	178,543	102,158
	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	0	65,581	6,521
	Total Revenues/Sources Net of Transfers		11,085,360	12,690,921	12,904,298

## Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for 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-Sponsored Cocurricular or Extracurricular Activities-Instruction	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
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	228,442	320,601	254,462
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	6,786	7,068	7,312
	Undistributed Expenditures-Health Services	11-000-213-XXX	133,037	135,924	143,620
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	226,157	323,325	400,816
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	204,224	188,656	152,157
	Undistributed Expenditures-Guidance	11-000-218-XXX	143,717	146,585	143,320
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	277,186	278,100	271,633
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	116,398	74,314	120,815
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	48,182	142,765	45,550
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,147	15,163	9,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	349,091	402,759	381,057
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	208,338	274,815	296,103
	Undistributed Expenditures-Central Services	11-000-251-XXX	206,956	255,424	229,639
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	168,693	206,257	210,585
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	957,091	1,202,887	1,170,103
	Undistributed Expenditures-Student Transportation Services	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
	Total Undistributed Expenditures			5,628,055	6,812,021
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	500	500
	Interest Earned on Current Expense Emergency Res	10-607	0	100	500
General Fund Current Expenses	Total General Current Expense		9,875,590	11,164,142	11,301,629

## Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	49,697	5,600	0
	Facilities Acquisition and Construction Services	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 Expenses and Transfers	General Fund Grand Total		9,978,365	11,222,920	11,355,207
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,400	4,995	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid 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
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	497,049	553,575	600,963
Special Revenue Fund Expenses for 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
Special Revenue Fund Expenses	Total Special Revenue Funds		954,759	1,017,123	990,733
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	426,682	695,002	667,037
	Total Debt Service Funds		426,682	695,002	667,037
All Fund Expenses	Total Expenditures/Appropriations		11,359,806	12,935,045	13,012,977
Expenses Net of Transfers	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	274,446	178,543	102,158
	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	65,581	6,521
	Total Expenditures Net of Transfers		11,085,360	12,690,921	12,904,298

## Advertised Recapitulation of Balances

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
Restricted for General Operating Budget	Capital Reserve	195,175	445,175	445,275	445,775
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	332,267	482,267	372,767	373,267
	Legal Reserve	1,714,053	1,716,000	845,000	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	250,000	215,622	215,722	216,222
	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	292,244	339,071	312,947	250,000
	Repayment of Debt	2	11,231	11,231	0

### Advertised Per Pupil Cost Calculations

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 Services

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
Insurance Coverages and Benefits	General liability insurance through ACCASBO JIF	0
Municipal/Public Works	Provide technology services to Mullica Township and the Mullica Township Police Department	0
	Mullica Township provides snow removal and the School Resource Officers	0
Others	Community: Program enhancements via PTA fundraising contributions for student enrichment/parent donations; enrichment and pride toward educational achievement.	0
Purchasing	Alliance for Competitive Telecommunications/E-Rate/Shared Global Connect /Ed Data Purchasing Consortium/Educational Services Commission (ESC) of New Jersey	0
Special Education Services	Provide Child Study Team services to the Washington Township School District (Burlington County)	0
Technology Services	Provide technology services to the Washington Township School District (Burlington County)	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

**Estimated Tax Rates**

Municipality	Category	Amount
Mullica Twp	(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

## Employee Contract List for District

Name	Category	Measure
Andrew Weber	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
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
Andrew Weber	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
Karen Gfroehrer	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

Employee Contract List for District

Name	Category	Measure
Karen Gfroehrer	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
	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	
Michael Irwin	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

Employee Contract List for District

Name	Category	Measure
Michael Irwin	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
	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

Employee Contract List for District

Name	Category	Measure
Michael Irwin	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