

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	607.0	611.0	592.0
On Roll Special Ed Full-Time	88.0	91.0	109.0
On Roll Subtotal	695.0	702.0	701.0
Sent to Other Districts Regular	0.0	1.0	0.0
Sent to Other Districts Special Ed	9.0	7.0	5.0
Received	52.0	47.0	43.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,969,990	4,202,313	4,286,359
	Total Tuition	10-1300	499,691	648,396	574,250
	Unrestricted Miscellaneous Revenues	10-1XXX	300,150	94,150	95,265
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	500	500
	Interest Earned on Maintenance Reserve	10-1XXX	0	500	500
	Interest Earned on Capital Reserve Funds	10-1XXX	0	500	500
	Total Revenues from Local Sources			4,769,831	4,946,359
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	236,446	236,446	236,446
	Extraordinary Aid	10-3131	82,815	0	0
	Categorical Special Education Aid	10-3132	442,376	442,376	442,376
	Equalization Aid	10-3176	4,101,766	4,101,766	4,130,545
	Categorical Security Aid	10-3177	165,721	165,721	165,721
	Adjustment Aid	10-3178	534,788	534,788	534,788
	Other State Aids	10-3XXX	4,692	0	0
Total Revenues from State Sources			5,568,604	5,481,097	5,509,876
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	23,898	19,804	17,186
	Total Revenues from Federal Sources		23,898	19,804	17,186
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	907,947	994,507
	Withdrawal from Capital Reserve for Local Share	10-307	0	50,000	0
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	450,000
	Withdrawal from Maintenance Reserve	10-310	0	60,000	80,000
	Adjustment for Prior Year Encumbrances		0	212,055	0
	Actual Revenues (Over)/Under Expenditures			-401,771	0
General Fund Revenues	Total Operating Budget		9,960,562	11,677,262	12,008,943
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	0	6,265	0
	Total Revenues from Local Sources	20-1XXX	0	6,265	0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	279,254	105,656	60,000
	Preschool Education Aid	20-3218	0	386,628	464,672
	Total Revenues from State Sources		279,254	492,284	524,672
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	202,429	219,460	186,541
	Title II	20-4451-4455	0	22,801	19,381
	Title IV	20-4471-4474	0	11,743	9,982
	I.D.E.A. Part B (Handicapped)	20-4420-4429	209,589	210,974	179,328
	Other	20-4XXX	0	425,000	425,000
	Total Revenues from Federal Sources		412,018	889,978	820,232
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergartenindergarten	20-5200	254,988	102,158	19,993
	Transfers from Operating Budget-Pre-Kindergartenindergarten (Special Education)	20-5200	0	6,521	98,216
Special Revenue Fund Revenues	Total Grants and Entitlements		946,260	1,497,206	1,463,113
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	512,959	524,010	529,577
	Total Revenues from Local Sources		512,959	524,010	529,577
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	182,043	131,796	133,315
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	11,231	0
	Total Local Repayment of Debt		695,002	667,037	662,892
Debt Service Fund Revenues	Total Repayment of Debt		695,002	667,037	662,892
All Fund Revenues	Total Revenues/Sources		11,601,824	13,841,505	14,134,948
Revenues Net of Transfers	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergartenindergarten	20-5200	254,988	102,158	19,993
	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergartenindergarten (Special Education)	20-5200	0	6,521	98,216
	Total Revenues/Sources Net of Transfers		11,346,836	13,732,826	14,016,739

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,384,040	3,755,852	3,656,973
	Special Education-Instruction	11-2XX-100-XXX	671,073	832,163	959,182
	Bilingual Education-Instruction	11-240-100-XXX	0	17,310	9,410
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	34,083	42,370	44,320
	School-Sponsored Athletics-Instruction	11-402-100-XXX	21,439	32,785	29,545
	Summer School	11-422-XXX-XXX	10,066	29,058	26,766
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	343,519	238,377	24,159
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	6,860	100	0
	Undistributed Expenditures-Health Services	11-000-213-XXX	134,833	148,167	147,674
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	306,734	413,169	493,855
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	161,009	158,717	213,268
	Undistributed Expenditures-Guidance	11-000-218-XXX	143,556	144,984	138,322
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	209,166	276,132	301,509
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	58,567	128,157	82,593
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	128,379	47,496	47,050
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	13,118	9,000	9,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	351,615	382,631	386,200
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	268,148	299,729	304,665
	Undistributed Expenditures-Central Services	11-000-251-XXX	229,393	230,546	241,591
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	186,090	223,323	223,366
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	931,843	1,198,089	1,245,262
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	475,524	610,029	700,529
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,843,735	2,327,076	2,177,026
	Undistributed Expenditures-Food Services	11-000-310-930	0	5,000	0
		Total Undistributed Expenditures		5,792,089	6,840,722
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	500	500
General Fund Current Expenses	Total General Current Expense		9,912,790	11,551,260	11,463,265

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	0	17,118	42,100
	Facilities Acquisition and Construction Services	12-000-400-XXX	47,772	108,384	503,078
	Interest Deposit to Capital Reserve	10-604	0	500	500
	Total Capital Outlay		47,772	126,002	545,678
General Fund Expenses and Transfers	General Fund Grand Total		9,960,562	11,677,262	12,008,943
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	0	6,265	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	399,166	420,958	421,766
	Support Services	20-218-200-XXX	135,076	180,005	201,115
	Facility Acquisition and Construction Services	20-218-400-XXX	0	0	20,000
	Total Preschool Education Aid	20-218-XXX-XXX	534,242	600,963	642,881
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	534,242	600,963	642,881
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	202,429	219,460	186,541
	Title II	20-XXX-XXX-XXX	0	22,801	19,381
	Title IV	20-XXX-XXX-XXX	0	11,743	9,982
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	209,589	210,974	179,328
	Other	20-XXX-XXX-XXX	0	425,000	425,000
	Total Federal Projects	20-XXX-XXX-XXX	412,018	889,978	820,232
Special Revenue Fund Expenses	Total Special Revenue Funds		946,260	1,497,206	1,463,113
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	695,002	667,037	662,892
	Total Debt Service Funds		695,002	667,037	662,892
All Fund Expenses	Total Expenditures/Appropriations		11,601,824	13,841,505	14,134,948
Expenses Net of Transfers	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	254,988	102,158	19,993
	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	6,521	98,216
	Total Expenditures Net of Transfers		11,346,836	13,732,826	14,016,739

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	445,175	607,011	557,511	108,011
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	482,267	536,751	477,251	397,751
	Legal Reserve	1,716,000	1,752,000	907,000	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	215,622	144,744	145,244	145,744
	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	339,071	400,454	337,507	250,000
	Repayment of Debt	11,231	11,231	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,776	\$13,602	\$15,772	\$15,946	\$16,032
Total Classroom Instruction	\$7,536	\$7,973	\$9,212	\$9,344	\$9,158
Classroom-Salaries and Benefits	\$7,279	\$7,639	\$8,686	\$8,799	\$8,569
Classroom-General Supplies and Textbooks	\$217	\$259	\$385	\$406	\$454
Classroom-Purchased Services	\$41	\$75	\$141	\$139	\$135
Total Support Services	\$2,106	\$2,142	\$2,470	\$2,490	\$2,735
Support Services-Salaries and Benefits	\$1,779	\$1,720	\$1,863	\$1,879	\$2,022
Total Administrative Costs	\$1,553	\$1,842	\$2,015	\$2,015	\$2,015
Administration Salaries and Benefits	\$1,167	\$1,392	\$1,529	\$1,518	\$1,528
Total Operations and Maintenance of Plant	\$1,476	\$1,540	\$1,928	\$1,951	\$1,990
Operations and Maintenance-Salaries and Benefits	\$720	\$770	\$912	\$936	\$876
Board Contribution to Food Services	\$0	\$0	\$7	\$7	\$0
Total Extracurricular Costs	\$105	\$105	\$139	\$139	\$134
Total Equipment Costs	\$67	\$0	\$0	\$24	\$89
Legal Costs	\$75	\$79	\$94	\$93	\$93
Employee Benefits as a percentage of salaries*	32.61%	32.29%	36.07%	35.34%	32.23%

*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 2019-20 revised appropriations and the 2020-21 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 Joint Insurance Fund	0
	Participate in the Brown and Brown insurance trust fund for health and prescription benefits	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 on New Jersey (ESC)	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	4,286,359
	(D) Total School Levy	4,815,936
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	455,792,500
	(H) Estimated Equalized Valuation (as of 10/01/19)	475,675,746
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9404
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0566
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9011
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0124

Employee Contract List for District

Name	Category	Measure
Andrew Weber	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$134,800
	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	\$20,370
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum upon retirement 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	Included in sick day calculation
	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	Board Secretary
	Base Annual Salary Amount	\$132,872
	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	07/01/19
	End Date of Contract	06/30/20
	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	\$25,221
	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	Included in sick day payout calculation
	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	\$80,844
	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	07/01/19
	End Date of Contract	06/30/20
	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	4
	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