

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	611.0	541.0	562.0
On Roll Special Ed Full-Time	91.0	107.0	90.0
On Roll Subtotal	702.0	648.0	652.0
Sent to Other Districts Regular	1.0	0.0	0.0
Sent to Other Districts Special Ed	7.0	4.0	7.0
Received	47.0	46.0	40.0

## Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	4,202,313	4,286,359	4,372,086
	Total Tuition	10-1300	788,289	574,250	739,926
	Unrestricted Miscellaneous Revenues	10-1XXX	126,291	95,266	95,266
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	500	0
	Interest Earned on Maintenance Reserve	10-1XXX	0	500	200
	Interest Earned on Capital Reserve Funds	10-1XXX	0	500	200
	Total Revenues from Local Sources			5,116,893	4,957,375
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	236,446	236,446	236,446
	Extraordinary Aid	10-3131	80,823	0	0
	Categorical Special Education Aid	10-3132	442,376	442,376	442,376
	Equalization Aid	10-3176	4,101,766	4,130,545	4,110,911
	Categorical Security Aid	10-3177	165,721	165,721	165,721
	Adjustment Aid	10-3178	534,788	534,788	363,443
	Other State Aids	10-3XXX	3,770	0	0
Total Revenues from State Sources			5,565,690	5,509,876	5,318,897
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	23,942	17,186	21,231
	Total Revenues from Federal Sources		23,942	17,186	21,231
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	994,507	991,593
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	450,000	0
	Withdrawal from Maintenance Reserve	10-310	0	80,000	65,000
	Withdrawal from Current Expense Emergency Reserve	10-312	0	144,000	0
	Withdrawal from Unemployment Fund Balance	10-320	0	0	60,000
	Adjustment for Prior Year Encumbrances		0	387,752	0
	Actual Revenues (Over)/Under Expenditures			-386,913	0
General Fund Revenues	Total Operating Budget		10,319,612	12,540,696	11,664,399
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	0	612	0
	Total Revenues from Local Sources	20-1XXX	0	612	0

## Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	60,000	50,742
	Preschool Education Aid	20-3218	422,118	464,672	281,697
	Total Revenues from State Sources		422,118	524,672	332,439
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	133,663	224,810	191,089
	Title II	20-4451-4455	6,600	21,038	17,882
	Title IV	20-4471-4474	7,782	13,910	11,824
	I.D.E.A. Part B (Handicapped)	20-4420-4429	209,351	212,697	180,793
	CARES Act Education Stabilization Fund	20-4530	0	151,445	0
	Coronavirus Relief Fund (CRF)	20-4532	0	51,346	0
	Other	20-4XXX	328,652	456,888	425,000
	Total Revenues from Federal Sources		686,048	1,132,134	826,588
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	102,158	19,993	174,836
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	6,521	98,216	11,656
Special Revenue Fund Revenues	Total Grants and Entitlements		1,216,845	1,775,627	1,345,519
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	524,010	529,577	515,575
	Total Revenues from Local Sources		524,010	529,577	515,575
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	131,796	133,315	133,041
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	1
	Total Local Repayment of Debt		655,806	662,892	648,617
	Actual Revenues (Over)/Under Expenditures		11,230	0	0
Debt Service Fund Revenues	Total Repayment of Debt		667,036	662,892	648,617
All Fund Revenues	Total Revenues/Sources		12,203,493	14,979,215	13,658,535
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	102,158	19,993	174,836
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	6,521	98,216	11,656
	Total Revenues/Sources Net of Transfers		12,094,814	14,861,006	13,472,043

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,630,910	3,607,857	3,816,333
	Special Education-Instruction	11-2XX-100-XXX	744,215	979,782	943,157
	Bilingual Education-Instruction	11-240-100-XXX	0	9,410	9,588
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	36,770	44,320	54,970
	School-Sponsored Athletics-Instruction	11-402-100-XXX	17,804	29,545	31,820
	Summer School	11-422-XXX-XXX	17,807	26,766	28,458
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	198,396	56,159	15,691
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	336	0	0
	Undistributed Expenditures-Health Services	11-000-213-XXX	151,178	147,674	150,209
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	340,692	516,655	380,568
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	174,189	202,568	210,440
	Undistributed Expenditures-Guidance	11-000-218-XXX	148,259	138,322	141,075
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	291,047	301,659	316,424
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	103,521	82,631	139,050
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	40,324	47,050	47,990
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,344	9,000	9,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	338,708	424,820	382,859
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	316,870	335,158	312,194
	Undistributed Expenditures-Central Services	11-000-251-XXX	228,032	284,670	245,928
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	224,132	226,904	228,540
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,072,029	1,478,803	1,178,463
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	308,759	865,413	792,524
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,814,687	2,114,568	2,170,640
	Total Undistributed Expenditures		5,755,503	7,232,054	6,721,595
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	500	200
	Interest Earned on Current Expense Emergency Res	10-607	0	500	0
General Fund Current Expenses	Total General Current Expense		10,203,009	11,930,734	11,606,121

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	26,550	42,078	5,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	90,053	567,384	53,078
	Interest Deposit to Capital Reserve	10-604	0	500	200
	Total Capital Outlay		116,603	609,962	58,278
General Fund Expenses and Transfers	General Fund Grand Total		10,319,612	12,540,696	11,664,399
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	0	612	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	411,174	423,522	326,041
	Support Services	20-218-200-XXX	119,623	199,359	192,890
	Facility Acquisition and Construction Services	20-218-400-XXX	0	20,000	0
	Total Preschool Education Aid	20-218-XXX-XXX	530,797	642,881	518,931
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	530,797	642,881	518,931
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	133,663	224,810	191,089
	Title II	20-XXX-XXX-XXX	6,600	21,038	17,882
	Title IV	20-XXX-XXX-XXX	7,782	13,910	11,824
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	209,351	212,697	180,793
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	151,445	0
	Other	20-XXX-XXX-XXX	328,652	456,888	425,000
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	51,346	0
	Total Federal Projects	20-XXX-XXX-XXX	686,048	1,132,134	826,588
Special Revenue Fund Expenses	Total Special Revenue Funds		1,216,845	1,775,627	1,345,519
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	667,036	662,892	648,617
	Total Debt Service Funds		667,036	662,892	648,617
All Fund Expenses	Total Expenditures/Appropriations		12,203,493	14,979,215	13,658,535
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	102,158	19,993	174,836
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	6,521	98,216	11,656
	Total Expenditures Net of Transfers		12,094,814	14,861,006	13,472,043

## Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	607,011	998,511	549,011	549,211
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	536,751	404,319	324,819	260,019
	Legal Reserve	1,752,000	1,814,000	907,000	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	144,744	145,244	1,744	1,744
	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	400,454	422,100	334,593	250,000
	Repayment of Debt	11,231	1	1	0

### Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,602	\$15,948	\$16,032	\$17,761	\$17,063
Total Classroom Instruction	\$7,973	\$9,386	\$9,158	\$9,808	\$9,798
Classroom-Salaries and Benefits	\$7,639	\$8,953	\$8,569	\$9,254	\$9,260
Classroom-General Supplies and Textbooks	\$259	\$372	\$454	\$463	\$408
Classroom-Purchased Services	\$75	\$61	\$135	\$91	\$129
Total Support Services	\$2,142	\$2,451	\$2,735	\$2,956	\$2,877
Support Services-Salaries and Benefits	\$1,720	\$1,945	\$2,022	\$2,153	\$2,204
Total Administrative Costs	\$1,842	\$2,110	\$2,015	\$2,346	\$2,187
Administration Salaries and Benefits	\$1,392	\$1,643	\$1,528	\$1,639	\$1,667
Total Operations and Maintenance of Plant	\$1,540	\$1,892	\$1,990	\$2,506	\$2,034
Operations and Maintenance-Salaries and Benefits	\$770	\$910	\$876	\$941	\$945
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$105	\$109	\$134	\$144	\$168
Total Equipment Costs	\$0	\$42	\$89	\$96	\$8
Legal Costs	\$79	\$81	\$93	\$160	\$107
Employee Benefits as a percentage of salaries*	32.29%	28.49%	32.23%	31.22%	31.63%

\*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 2020-21 revised appropriations and the 2021-22 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
	Participate4 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	4,372,086
	(D) Total School Levy	4,887,661
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	454,359,100
	(H) Estimated Equalized Valuation (as of 10/01/20)	481,414,601
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9623
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0757
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9082
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0153

Employee Contract List for District

Name	Category	Measure
J. Andrew Weber	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$138,900
	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)	\$376
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$20,369
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum per negotiated contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum per negotiated contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
J. 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	\$136,672
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	05
	Shared District	5490
	Job Title Other District	BA/BS
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	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

Employee Contract List for District

Name	Category	Measure
Karen Gfroehrer	Total Allowances Amount	\$7,593
	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	\$30,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum per negotiated contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum per negotiated contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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	Other
	Job Title II	IT Coordinator
	Base Annual Salary Amount	\$82,311
	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	07/01/20
	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	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	\$4,293
	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	\$16,749
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum per negotiated contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum per negotiated contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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