

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
Sent to Other Districts Regular	57.0	58.0	56.0
Sent to Other Districts Special Ed	7.0	7.0	2.0

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	829,505	829,505	829,505
	Unrestricted Miscellaneous Revenues	10-1XXX	16,394	5,000	2,000
	Total Revenues from Local Sources		845,899	834,505	831,505
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	83,884	83,884	83,884
	Extraordinary Aid	10-3131	20,469	0	0
	Categorical Special Education Aid	10-3132	52,560	52,560	52,560
	Equalization Aid	10-3176	145,473	145,473	145,473
	Categorical Security Aid	10-3177	9,777	9,777	9,777
	Adjustment Aid	10-3178	241,115	141,862	21,471
	Total Revenues from State Sources		553,278	433,556	313,165
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	762,100	684,297
	Adjustment for Prior Year Encumbrances		0	152,319	0
	Actual Revenues (Over)/Under Expenditures		-91,404	0	0
General Fund Revenues	Total Operating Budget		1,307,773	2,182,480	1,828,967
Special Revenue Fund Revenues from Federal Sources	Coronavirus Relief Fund (CRF)	20-4532	0	3,573	0
	Total Revenues from Federal Sources		0	3,573	0
Special Revenue Fund Revenues	Total Grants and Entitlements		0	3,573	0
All Fund Revenues	Total Revenues/Sources		1,307,773	2,186,053	1,828,967
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		1,307,773	2,186,053	1,828,967

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,022,769	913,743	1,240,626
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	0	1,900	1,900
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	5,125	155,253	111,164
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	19,113	129,174	31,354
	Undistributed Expenditures-Central Services	11-000-251-XXX	63,339	193,123	56,521
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	13,642	16,349	15,592
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	3,660	104,000	4,000
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	161,285	600,098	348,970
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	0	50,000	0
		Total Undistributed Expenditures		1,288,933	2,163,640
General Fund Current Expenses	Total General Current Expense		1,288,933	2,163,640	1,810,127
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	18,840	18,840	18,840
	Total Capital Outlay		18,840	18,840	18,840
General Fund Expenses and Transfers	General Fund Grand Total		1,307,773	2,182,480	1,828,967
Special Revenue Fund Expenses for Federal Projects	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	3,573	0
	Total Federal Projects	20-XXX-XXX-XXX	0	3,573	0
Special Revenue Fund Expenses	Total Special Revenue Funds		0	3,573	0
All Fund Expenses	Total Expenditures/Appropriations		1,307,773	2,186,053	1,828,967
Expenses Net of Transfers	Total Expenditures Net of Transfers		1,307,773	2,186,053	1,828,967

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	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	1,476,918	1,409,431	663,828	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	0	0	0
	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	280,394	286,966	270,469	250,000
	Repayment of Debt	0	0	0	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	\$0	\$0	\$0	\$0	\$0
Total Classroom Instruction	\$0	\$0	\$0	\$0	\$0
Classroom-Salaries and Benefits	\$0	\$0	\$0	\$0	\$0
Classroom-General Supplies and Textbooks	\$0	\$0	\$0	\$0	\$0
Classroom-Purchased Services	\$0	\$0	\$0	\$0	\$0
Total Support Services	\$0	\$0	\$0	\$0	\$0
Support Services-Salaries and Benefits	\$0	\$0	\$0	\$0	\$0
Total Administrative Costs	\$0	\$0	\$0	\$0	\$0
Administration Salaries and Benefits	\$0	\$0	\$0	\$0	\$0
Total Operations and Maintenance of Plant	\$0	\$0	\$0	\$0	\$0
Operations and Maintenance-Salaries and Benefits	\$0	\$0	\$0	\$0	\$0
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$0	\$0	\$0	\$0	\$0
Employee Benefits as a percentage of salaries*	0.00%	0.00%	0.00%	0.00%	0.00%

*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	Business Office/Business Administrator/Board Secretary Services	0
	Treasurer	0
Special Education Services	Child Study Team Services	0
Technology Services	Website and Email Support	0

Estimated Tax Rates

Municipality	Category	Amount
Washington Township	(A) General Fund School Levy	829,505
	(D) Total School Levy	804,505
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	95,035,094
	(H) Estimated Equalized Valuation (as of 10/01/20)	106,901,106
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8728
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.8465
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7760
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7526

Employee Contract List for District

Name	Category	Measure
Karen Gfroehrer	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	01
	Shared District	3480
	Job Title Other District	Business Administrator
	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	10
	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	