

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
Sent to Other Districts Regular	55.0	57.0	63.0
Sent to Other Districts Special Ed	8.0	7.0	2.0

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	865,303	829,505	829,505
	Unrestricted Miscellaneous Revenues	10-1XXX	15,947	5,000	5,000
	Total Revenues from Local Sources		881,250	834,505	834,505
General Fund Revenues from State Sources	School Choice Aid	10-3116	14,422	0	0
	Categorical Transportation Aid	10-3121	83,884	83,884	83,884
	Extraordinary Aid	10-3131	16,496	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	306,132	241,115	141,862
	Total Revenues from State Sources		628,744	532,809	433,556
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	745,212	762,100
	Actual Revenues (Over)/Under Expenditures		-348,007	0	0
General Fund Revenues	Total Operating Budget		1,161,987	2,112,526	2,030,161
All Fund Revenues	Total Revenues/Sources		1,161,987	2,112,526	2,030,161
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		1,161,987	2,112,526	2,030,161

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	847,758	1,204,224	909,478
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	3,800	1,900	1,900
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	5,000	110,000	155,253
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	18,129	132,920	129,174
	Undistributed Expenditures-Central Services	11-000-251-XXX	51,368	168,292	193,123
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	13,871	15,600	16,349
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	4,209	54,000	104,000
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	199,012	356,750	452,044
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	0	50,000	50,000
		Total Undistributed Expenditures		1,143,147	2,093,686
General Fund Current Expenses	Total General Current Expense		1,143,147	2,093,686	2,011,321
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		1,161,987	2,112,526	2,030,161
All Fund Expenses	Total Expenditures/Appropriations		1,161,987	2,112,526	2,030,161
Expenses Net of Transfers	Total Expenditures Net of Transfers		1,161,987	2,112,526	2,030,161

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	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	195,910	0	0	0
	Legal Reserve	919,502	1,476,918	745,603	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	279,445	280,394	266,497	250,000
	Repayment of Debt	0	0	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	\$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 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	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 10/01/19)	94,673,700
	(H) Estimated Equalized Valuation (as of 10/01/19)	100,258,069
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8762
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.8498
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8274
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8024

Employee Contract List for District

Name	Category	Measure
	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	07/01/19
	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
	Total Allowances Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	None Reported
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None Reported
	Contractual Post-Employment Benefit Description of Payout of Personal days	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Karen Gfroehrer

Employee Contract List for District

Name	Category	Measure
Karen Gfroehrer	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