

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
Sent to Other Districts Regular	58.0	59.0	60.0
Sent to Other Districts Special Ed	7.0	7.0	2.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	829,505	829,505	846,095
	Unrestricted Miscellaneous Revenues	10-1XXX	52,731	2,000	2,000
	Total Revenues from Local Sources		882,236	831,505	848,095
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	83,884	83,884	83,884
	Extraordinary Aid	10-3131	28,243	0	0
	Categorical Special Education Aid	10-3132	52,560	52,560	52,560
	Equalization Aid	10-3176	145,473	145,473	57,259
	Categorical Security Aid	10-3177	9,777	9,777	9,777
	Adjustment Aid	10-3178	141,862	21,471	0
	Other State Aids	10-3XXX	580	0	0
	Total Revenues from State Sources		462,379	313,165	203,480
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	684,297	980,054
	Transfers from Other Funds	10-5200	1,798	0	0
	Adjustment for Prior Year Encumbrances		0	15,440	0
	Actual Revenues (Over)/Under Expenditures		-81,075	0	0
General Fund Revenues	Total Operating Budget		1,265,338	1,844,407	2,031,629
Special Revenue Fund Revenues from Federal Sources	Coronavirus Relief Fund (CRF)	20-4532	3,573	0	0
	Total Revenues from Federal Sources		3,573	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		3,573	0	0
All Fund Revenues	Total Revenues/Sources		1,268,911	1,844,407	2,031,629
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		1,268,911	1,844,407	2,031,629

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	879,671	1,259,374	1,214,600
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	500	3,000	1,900
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	5,253	104,022	149,495
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	17,728	31,354	32,489
	Undistributed Expenditures-Central Services	11-000-251-XXX	53,934	56,521	90,145
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	14,109	15,592	10,110
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	3,660	4,000	4,000
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	271,643	349,820	510,050
		Total Undistributed Expenditures		1,246,498	1,823,683
General Fund Current Expenses	Total General Current Expense		1,246,498	1,823,683	2,012,789
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	18,840	20,724	18,840
	Total Capital Outlay		18,840	20,724	18,840
General Fund Expenses and Transfers	General Fund Grand Total		1,265,338	1,844,407	2,031,629
Special Revenue Fund Expenses for Federal Projects	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	3,573	0	0
	Total Federal Projects	20-XXX-XXX-XXX	3,573	0	0
Special Revenue Fund Expenses	Total Special Revenue Funds		3,573	0	0
All Fund Expenses	Total Expenditures/Appropriations		1,268,911	1,844,407	2,031,629
Expenses Net of Transfers	Total Expenditures Net of Transfers		1,268,911	1,844,407	2,031,629

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	286,966	299,292	278,823	250,000
	Repayment of Debt	0	0	0	0
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	1,409,431	1,615,059	951,231	0
	Unemployment Fund	0	0	0	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 Special Revenue Fund	Student Activity Fund	0	0	0
Scholarship Fund		0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 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 2021-22 revised appropriations and the 2022-23 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

Estimated Tax Rates

Municipality	Category	Amount
Washington Township	(A) General Fund School Levy	837,800
	(D) Total School Levy	795,800
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	94,967,489
	(H) Estimated Equalized Valuation (as of 10/01/21)	111,125,060
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.8822
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.8380
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.7539
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.7161

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	07/01/21
	End Date of Contract	06/30/22
	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	