

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	470.0	501.0	522.0
On Roll Special Ed Full-Time	51.0	55.0	57.0
On Roll Subtotal	521.0	556.0	579.0
In Private School Placements	1.0	2.0	5.0
Sent to Other Districts Special Ed	3.0	1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	5,258,426	5,258,426	5,258,426
	Unrestricted Miscellaneous Revenues	10-1XXX	13,762	1,000	500
	Interest Earned on Capital Reserve Funds	10-1XXX	0	0	100
	Total Revenues from Local Sources		5,272,188	5,259,426	5,259,026
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	27,569	27,569	27,569
	Categorical Special Education Aid	10-3132	295,505	330,519	330,519
	Equalization Aid	10-3176	2,915,867	2,992,846	4,023,131
	Categorical Security Aid	10-3177	96,092	96,092	96,092
	Other State Aids	10-3XXX	3,480	0	0
	Total Revenues from State Sources		3,338,513	3,447,026	4,477,311
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	8,403	20,768	19,844
	Total Revenues from Federal Sources		8,403	20,768	19,844
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	663,431	846,779
	Adjustment for Prior Year Encumbrances		0	464,105	0
	Actual Revenues (Over)/Under Expenditures		-929,140	0	0
General Fund Revenues	Total Operating Budget		7,689,964	9,854,756	10,602,960
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	903	0	0
	Scholarship Fund Revenue	20-1770	1	0	0
	Other Revenue from Local Sources	20-1XXX	250	0	0
	Total Revenues from Local Sources	20-1XXX	1,154	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	71	0
	Preschool Education Aid	20-3218	1,504,529	1,371,798	1,167,434
	Total Revenues from State Sources		1,504,529	1,371,869	1,167,434
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	112,088	105,823	89,950
	Title II	20-4451-4455	15,151	15,241	12,955
	Title III	20-4491-4494	197	0	0
	Title IV	20-4471-4474	14,073	10,000	8,500
	Arp-Idea Preschool	20-4409	2,134	0	0
	Arp-Idea Basic	20-4419	25,092	0	0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	I.D.E.A. Part B (Handicapped)	20-4420-4429	153,239	149,190	126,812
	Arp-ESSER	20-4540	31,439	0	0
	CRRSA Act-ESSER II	20-4534	421,529	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	8,304	0	0
	CRRSA Act-Mental Health Grant	20-4536	45,000	0	0
	Total Revenues from Federal Sources		828,246	280,254	238,217
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-607	0	0
	Actual Revenues (Over)/Under Expenditures-Scholarship Fund		-1	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		2,333,321	1,652,123	1,405,651
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	0	161,739	169,599
	Total Revenues from Local Sources		0	161,739	169,599
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	12,261	1
	Total Local Repayment of Debt		0	174,000	169,600
Debt Service Fund Revenues	Total Repayment of Debt		0	174,000	169,600
All Fund Revenues	Total Revenues/Sources		10,023,285	11,680,879	12,178,211
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		10,023,285	11,680,879	12,178,211

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,305,891	2,684,502	3,026,514
	Special Education-Instruction	11-2XX-100-XXX	685,343	926,068	988,053
	Basic Skills/Remedial-Instruction	11-230-100-XXX	172,707	160,168	156,060
	Bilingual Education-Instruction	11-240-100-XXX	63,054	41,961	42,273
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	619	155,756	260,331
	Undistributed Expenditures-Health Services	11-000-213-XXX	142,347	159,379	162,875
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	296,206	428,411	494,410
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	21,018	25,267	25,981
	Undistributed Expenditures-Guidance	11-000-218-XXX	161,678	198,417	194,107
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	210,677	300,833	300,260
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	84,694	96,326	93,010
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	112,591	125,577	129,253
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	270,902	312,149	310,484
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	146,678	162,349	165,417
	Undistributed Expenditures-Central Services	11-000-251-XXX	121,121	138,600	140,628
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,097,929	1,419,137	1,522,215
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	115,062	182,000	223,330
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,629,000	2,299,503	2,316,168
	Total Undistributed Expenditures			4,410,522	6,003,704
General Fund Current Expenses	Total General Current Expense		7,637,517	9,816,403	10,551,369
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	12,485	12,485	12,485
	Interest Deposit to Capital Reserve	10-604	0	0	100
	Total Capital Outlay		12,485	12,485	12,585
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	39,962	25,868	39,006
	General Fund Grand Total		7,689,964	9,854,756	10,602,960
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	250	0	0
	Student Activity Fund	20-475-XXX-XXX	296	0	0

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	803,214	905,582	853,497
	Support Services	20-218-200-XXX	701,315	466,287	313,937
	Total Preschool Education Aid	20-218-XXX-XXX	1,504,529	1,371,869	1,167,434
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,504,529	1,371,869	1,167,434
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	112,088	105,823	89,950
	Title II	20-XXX-XXX-XXX	15,151	15,241	12,955
	Title III	20-XXX-XXX-XXX	197	0	0
	Title IV	20-XXX-XXX-XXX	14,073	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	153,239	149,190	126,812
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	25,092	0	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	2,134	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	421,529	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	8,304	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	45,000	0	0
	Arp ESSER Grant Program	20-487-xxx-xxx	31,439	0	0
	Total Federal Projects	20-XXX-XXX-XXX	828,246	280,254	238,217
	Special Revenue Fund Expenses	Total Special Revenue Funds		2,333,321	1,652,123
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	0	174,000	169,600
	Total Debt Service Funds		0	174,000	169,600
All Fund Expenses	Total Expenditures/Appropriations		10,023,285	11,680,879	12,178,211
Expenses Net of Transfers	Total Expenditures Net of Transfers		10,023,285	11,680,879	12,178,211

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	299,194	309,049	309,049	250,000
	Repayment of Debt	12,262	12,262	1	0
Restricted for General Operating Budget	Capital Reserve	1,251,875	2,002,008	2,002,008	2,002,108
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	1,268,311	1,451,161	787,730	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	3,570	4,177	4,177	4,177
	Scholarship Fund	6,132	6,133	6,133	6,133
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,359	\$17,610	\$18,782	\$19,586	\$19,438
Total Classroom Instruction	\$9,667	\$10,124	\$11,389	\$11,803	\$11,686
Classroom-Salaries and Benefits	\$9,094	\$9,222	\$10,564	\$10,544	\$10,213
Classroom-General Supplies and Textbooks	\$241	\$498	\$342	\$775	\$1,033
Classroom-Purchased Services	\$332	\$404	\$484	\$484	\$441
Total Support Services	\$3,873	\$3,868	\$3,684	\$3,702	\$3,604
Support Services-Salaries and Benefits	\$2,159	\$2,257	\$2,199	\$2,195	\$2,406
Total Administrative Costs	\$1,124	\$1,140	\$1,182	\$1,185	\$1,136
Administration Salaries and Benefits	\$878	\$888	\$917	\$915	\$872
Total Operations and Maintenance of Plant	\$2,694	\$2,478	\$2,526	\$2,896	\$3,011
Operations and Maintenance-Salaries and Benefits	\$744	\$881	\$922	\$920	\$963
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	\$6	\$14	\$18	\$18	\$21
Employee Benefits as a percentage of salaries*	35.52%	36.00%	43.71%	43.71%	40.96%

\*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 2022-23 revised appropriations and the 2023-24 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	Contract business services from the Pohatcong Township BOE	0
Curriculum Services	Shared curriculum coordinator with the Warren Hills cluster	0
Purchasing	Participate in the ACES cooperative purchasing program	0
	Participate in the HCESC & Middlesex Regional ESC cooperative purchasing program	0
Staffing - Other	Share Spanish teacher with the Oxford Township BOE	0
Transportation Services, including Fuel	Utilize Warren Hills Regional School District & WCSSSD for transportation services	0



**Estimated Tax Rates**

Municipality	Category	Amount
Washington Boro	(A) General Fund School Levy	5,258,426
	(D) Total School Levy	5,428,025
	(B) Estimated Net Taxable Valuation (as of 02/07/23)	368,547,272
	(H) Estimated Equalized Valuation (as of 02/01/23)	556,549,792
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.4268
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.4728
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9448
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9753

Employee Contract List for District

Name	Category	Measure
Earl Jenkins	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Supervisor of Instruction
	Base Annual Salary Amount	\$112,262
	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	07/01/22
	End Date of Contract	06/30/23
	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	\$845
	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	Not allowed by contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Not allowed by contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not allowed by contract
	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
Earl Jenkins	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
Interlocal Services Agreement	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.2
	Shared with Another District?	Y
	Shared County	41
	Shared District	4200
	Job Title Other District	SBA
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/22
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	0
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	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
Interlocal Services Agreement	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	N/A
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	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	District pays the Pohatcong Twp BOE \$70,000 for contracted business services
Additional Comment 2	None Reported	
Additional Comment 3	None Reported	
Jacqueline Nassry	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$150,000
	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
Jacqueline Nassry	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/22
	End Date of Contract	06/30/27
	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	\$2,200
	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	Not allowed by contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Not allowed by contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not allowed by contract
	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
Jacqueline Nassry	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	Waiver payment for opting out of benefits
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Sherry Koeppen	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$114,526
	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	07/01/22
	End Date of Contract	06/30/23
	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	\$845
	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	Not allowed by contract	

Employee Contract List for District

Name	Category	Measure
Sherry Koeppen	Contractual Post-Employment Benefit Description of Payout of Vacation days	Not allowed by contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not allowed by contract
	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	Waiver payment for opting out of benefits
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported