

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	407.0	436.0	477.0
On Roll Special Ed Full-Time	80.0	63.0	57.0
On Roll Subtotal	487.0	499.0	534.0
In Private School Placements	0.0	0.0	4.0
Sent to Other Districts Special Ed		2.0	2.0
Received	5.0	2.0	0.0

## 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	5,054,235	5,155,320	5,258,426
	Total Tuition	10-1300	45,325	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	5,261	4,000	4,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1	1
	Total Revenues from Local Sources		5,104,821	5,159,321	5,262,427
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	27,569	27,569	27,569
	Extraordinary Aid	10-3131	8,910	0	0
	Categorical Special Education Aid	10-3132	295,505	295,505	295,505
	Equalization Aid	10-3176	2,497,251	2,649,033	2,810,437
	Categorical Security Aid	10-3177	96,092	96,092	96,092
	Other State Aids	10-3XXX	7,940	0	0
	Total Revenues from State Sources		2,933,267	3,068,199	3,229,603
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	29,832	22,262	19,925
	Total Revenues from Federal Sources		29,832	22,262	19,925
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	576,434	398,803
	Adjustment for Prior Year Encumbrances		0	326,256	0
	Actual Revenues (Over)/Under Expenditures		-253,760	0	0
General Fund Revenues	Total Operating Budget		7,814,160	9,152,472	8,910,758
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	0	95,016
	Preschool Education Aid	20-3218	0	421,080	1,284,723
	Total Revenues from State Sources		0	421,080	1,379,739
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	134,891	131,184	111,506
	Title II	20-4451-4455	18,704	18,058	15,349
	Title III	20-4491-4494	1,526	0	0
	Title IV	20-4471-4474	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	131,664	136,120	115,702
	Preschool Development Expansion Grant	20-4527	155,784	0	0
	Other	20-4XXX	7,733	0	0
	Total Revenues from Federal Sources		460,302	295,362	251,057

## Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		460,302	716,442	1,630,796
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	198,663	190,288	191,911
	Total Revenues from Local Sources		198,663	190,288	191,911
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	2
	Total Local Repayment of Debt		198,663	190,288	191,913
	Actual Revenues (Over)/Under Expenditures		-1	0	0
Debt Service Fund Revenues	Total Repayment of Debt		198,662	190,288	191,913
All Fund Revenues	Total Revenues/Sources		8,473,124	10,059,202	10,733,467
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		8,473,124	10,059,202	10,733,467

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,395,964	2,422,576	2,276,192
	Special Education-Instruction	11-2XX-100-XXX	736,478	854,824	942,780
	Basic Skills/Remedial-Instruction	11-230-100-XXX	271,282	185,740	223,475
	Bilingual Education-Instruction	11-240-100-XXX	93,177	75,214	94,667
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	38,391	138,064	199,509
	Undistributed Expenditures-Health Services	11-000-213-XXX	149,894	163,250	149,805
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	365,515	342,092	347,540
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	17,860	23,112	20,703
	Undistributed Expenditures-Guidance	11-000-218-XXX	169,571	182,013	182,871
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	223,696	233,962	240,620
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	52,303	90,375	91,125
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	105,839	114,988	118,093
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	267,261	286,570	291,402
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	140,004	147,038	150,980
	Undistributed Expenditures-Central Services	11-000-251-XXX	115,878	117,904	119,055
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	607,577	1,284,609	1,095,129
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	203,960	232,000	214,500
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,773,822	2,186,927	2,074,000
	Total Undistributed Expenditures		4,231,571	5,542,904	5,295,332
	General Fund Current Expenses	Total General Current Expense		7,728,472	9,081,258
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	1	1
	Total Capital Outlay		12,485	12,486	12,486
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	73,203	58,728	65,826
	General Fund Grand Total		7,814,160	9,152,472	8,910,758

## Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	421,080	850,173
	Support Services	20-218-200-XXX	0	0	529,566
	Total Preschool Education Aid	20-218-XXX-XXX	0	421,080	1,379,739
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	421,080	1,379,739
Special Revenue Fund Expenses for Preschool Expansion Grant	Preschool Expansion Grant Instruction	20-220-100-XXX	130,784	0	0
	Preschool Expansion Grant Support Services	20-220-200-XXX	25,000	0	0
	Preschool Expansion Grant	20-220-XXX-XXX	155,784	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	134,891	131,184	111,506
	Title II	20-XXX-XXX-XXX	18,704	18,058	15,349
	Title III	20-XXX-XXX-XXX	1,526	0	0
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	131,664	136,120	115,702
	Other	20-XXX-XXX-XXX	7,733	0	0
	Total Federal Projects	20-XXX-XXX-XXX	460,302	295,362	251,057
Special Revenue Fund Expenses	Total Special Revenue Funds		460,302	716,442	1,630,796
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	198,662	190,288	191,913
	Total Debt Service Funds		198,662	190,288	191,913
All Fund Expenses	Total Expenditures/Appropriations		8,473,124	10,059,202	10,733,467
Expenses Net of Transfers	Total Expenditures Net of Transfers		8,473,124	10,059,202	10,733,467

**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	1	250,123	250,124	250,125
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	1,190,168	961,408	384,974	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	252,278	263,829	263,829	250,000
	Repayment of Debt	1	2	2	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	\$15,590	\$15,322	\$17,199	\$18,486	\$18,349
Total Classroom Instruction	\$9,411	\$9,637	\$10,841	\$11,297	\$11,207
Classroom-Salaries and Benefits	\$8,377	\$9,085	\$9,992	\$10,356	\$10,349
Classroom-General Supplies and Textbooks	\$370	\$301	\$355	\$429	\$397
Classroom-Purchased Services	\$664	\$252	\$494	\$512	\$461
Total Support Services	\$3,318	\$2,918	\$2,944	\$3,060	\$3,616
Support Services-Salaries and Benefits	\$2,771	\$2,249	\$2,324	\$2,408	\$2,276
Total Administrative Costs	\$1,191	\$1,140	\$1,137	\$1,187	\$1,117
Administration Salaries and Benefits	\$939	\$879	\$862	\$893	\$845
Total Operations and Maintenance of Plant	\$1,670	\$1,627	\$2,277	\$2,942	\$2,408
Operations and Maintenance-Salaries and Benefits	\$880	\$927	\$924	\$958	\$1,035
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$73	\$0	\$0	\$0	\$0
Legal Costs	\$14	\$13	\$23	\$24	\$22
Employee Benefits as a percentage of salaries*	39.54%	38.18%	43.45%	43.45%	39.88%

\*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	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
	Share Master preschool teacher with the Belvidere BOE	0
	Shared custodial services with the Borough of Washington	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	5,450,337
	(B) Estimated Net Taxable Valuation (as of 02/06/20)	365,645,200
	(H) Estimated Equalized Valuation (as of 02/06/20)	444,175,413
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.4381
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.4906
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1839
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2271

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	\$103,488
	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	07/01/19
	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	\$1,030
	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	07/01/19
	End Date of Contract	06/30/20
	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 Township BOE
Additional Comment 2	\$65,000 for contracted business services	
Additional Comment 3	None Reported	
Jacqueline Nassry	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$135,050
	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	11/01/17
	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	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	\$1,736
	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	\$105,575
	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	07/01/19
	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	\$1,230
	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