

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	436.0	458.0	509.0
On Roll Special Ed Full-Time	63.0	57.0	60.0
On Roll Subtotal	499.0	515.0	569.0
In Private School Placements		1.0	3.0
Sent to Other Districts Special Ed	2.0	2.0	2.0
Received	2.0		0.0

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	5,155,320	5,258,426	5,258,426
	Total Tuition	10-1300	48,467	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	11,626	4,000	1,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1	1
	Total Revenues from Local Sources		5,215,413	5,262,427	5,259,427
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	295,505	295,505
	Equalization Aid	10-3176	2,649,033	2,700,325	2,915,867
	Categorical Security Aid	10-3177	96,092	96,092	96,092
	Total Revenues from State Sources		3,068,199	3,119,491	3,335,033
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	21,307	19,925	20,479
	Total Revenues from Federal Sources		21,307	19,925	20,479
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	398,803	604,880
	Adjustment for Prior Year Encumbrances		0	617,253	0
	Actual Revenues (Over)/Under Expenditures		-571,195	0	0
General Fund Revenues	Total Operating Budget		7,733,724	9,417,899	9,219,819
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	95,016	105,576
	Preschool Education Aid	20-3218	421,079	1,284,723	1,504,458
	Total Revenues from State Sources		421,079	1,379,739	1,610,034
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	136,436	131,893	112,109
	Title II	20-4451-4455	18,058	14,484	12,311
	Title IV	20-4471-4474	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	143,966	144,578	122,891
	CARES Act Education Stabilization Fund	20-4530	93,205	0	0
	Total Revenues from Federal Sources		401,665	300,955	255,811
Special Revenue Fund Revenues	Total Grants and Entitlements		822,744	1,680,694	1,865,845
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	190,288	191,911	192,787
	Total Revenues from Local Sources		190,288	191,911	192,787

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	2	1
	Total Local Repayment of Debt		190,288	191,913	192,788
	Actual Revenues (Over)/Under Expenditures		-1	0	0
Debt Service Fund Revenues	Total Repayment of Debt		190,287	191,913	192,788
All Fund Revenues	Total Revenues/Sources		8,746,755	11,290,506	11,278,452
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		8,746,755	11,290,506	11,278,452

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,257,045	2,299,538	2,392,065	
	Special Education-Instruction	11-2XX-100-XXX	686,224	943,178	973,922	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	293,684	223,582	209,596	
	Bilingual Education-Instruction	11-240-100-XXX	16,956	94,667	93,289	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	119,392	225,120	145,837	
	Undistributed Expenditures-Health Services	11-000-213-XXX	133,716	151,376	154,418	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	262,364	347,540	398,886	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	20,263	20,703	21,392	
	Undistributed Expenditures-Guidance	11-000-218-XXX	173,008	185,070	188,734	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	232,569	241,914	238,751	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	79,776	96,802	93,982	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	112,158	118,093	121,556	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	266,296	291,902	299,285	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	145,128	150,980	156,255	
	Undistributed Expenditures-Central Services	11-000-251-XXX	117,424	119,198	121,353	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	883,557	1,581,644	1,156,127	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	115,074	214,500	214,500	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,736,905	2,033,780	2,189,921	
	Total Undistributed Expenditures			4,397,630	5,778,622	5,500,997
	General Fund Current Expenses	Total General Current Expense		7,651,539	9,339,587	9,169,869
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	69,700	65,826	37,464	
	General Fund Grand Total		7,733,724	9,417,899	9,219,819	

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	337,555	850,173	1,028,323
	Support Services	20-218-200-XXX	83,524	529,566	581,711
	Total Preschool Education Aid	20-218-XXX-XXX	421,079	1,379,739	1,610,034
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	421,079	1,379,739	1,610,034
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	136,436	131,893	112,109
	Title II	20-XXX-XXX-XXX	18,058	14,484	12,311
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	143,966	144,578	122,891
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	93,205	0	0
	Total Federal Projects	20-XXX-XXX-XXX	401,665	300,955	255,811
Special Revenue Fund Expenses	Total Special Revenue Funds		822,744	1,680,694	1,865,845
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	190,287	191,913	192,788
	Total Debt Service Funds		190,287	191,913	192,788
All Fund Expenses	Total Expenditures/Appropriations		8,746,755	11,290,506	11,278,452
Expenses Net of Transfers	Total Expenditures Net of Transfers		8,746,755	11,290,506	11,278,452

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	250,123	501,875	501,876	501,877
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	961,408	989,854	604,880	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	263,829	263,829	250,000	250,000
	Repayment of Debt	2	3	1	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	\$15,322	\$16,088	\$18,349	\$20,038	\$18,312
Total Classroom Instruction	\$9,637	\$9,768	\$11,207	\$11,634	\$11,296
Classroom-Salaries and Benefits	\$9,085	\$9,219	\$10,349	\$10,694	\$10,559
Classroom-General Supplies and Textbooks	\$301	\$284	\$397	\$460	\$319
Classroom-Purchased Services	\$252	\$265	\$461	\$480	\$418
Total Support Services	\$2,918	\$2,997	\$3,616	\$3,785	\$3,589
Support Services-Salaries and Benefits	\$2,249	\$2,362	\$2,276	\$2,369	\$2,237
Total Administrative Costs	\$1,140	\$1,162	\$1,117	\$1,164	\$1,079
Administration Salaries and Benefits	\$879	\$910	\$845	\$880	\$817
Total Operations and Maintenance of Plant	\$1,627	\$2,161	\$2,408	\$3,455	\$2,348
Operations and Maintenance-Salaries and Benefits	\$927	\$951	\$1,035	\$1,077	\$891
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	\$13	\$2	\$22	\$23	\$21
Employee Benefits as a percentage of salaries*	38.18%	36.09%	39.88%	39.16%	40.09%

*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	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
	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	5,451,213
	(B) Estimated Net Taxable Valuation (as of 01/27/21)	366,499,772
	(H) Estimated Equalized Valuation (as of 01/27/21)	449,637,801
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.4348
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.4874
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.1695
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.2124

Employee Contract List for District

Name	Category	Measure
	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	07/01/20
	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	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

Earl Jenkins

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	07/01/20
	End Date of Contract	06/30/21
	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	\$137,651
	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	\$1,776
	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	\$108,478
	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	07/01/20
	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	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	\$920
	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