

Warren - Washington Twp

Notice is hereby given to the legal voters of the Washington Township school district, in the County of Warren, of the State of New Jersey, that a Public Hearing will be held in the Brass Castle School Library/Media Center of the Washington Township Board of Education, 16 Castle Street, Washington NJ, on April 27th, 2020 at 7:30 pm, for the purpose of conducting a public hearing on the following budget for the 2020/2021 school year.

Advertised Enrollments

Enrollment Categories	October		
	15, 2018 Actual	15, 2019 Actual	15, 2020 Estimated
Pupils On Roll Regular Full-Time	358	355	345
Pupils On Roll - Special Full-Time	63	59	62
Subtotal - Pupils On Roll	421	414	407
Pupils Sent to Other Dists - Spec Ed Prog	1	0	0

Warren - Washington Twp
Advertised Revenues

Budget Category	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	6,218,548	6,342,919	6,489,777
Other Local Governmental Units-Unrestricted	10-12XX	0	101,430	99,520
Transportation Fees from Individuals	10-1410	104,648	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	20,605	0	0
Interest Earned on Capital Reserve Funds	10-1XXX	7,190	1,000	1,000
Other Restricted Miscellaneous Revenues	10-1XXX	0	4,000	4,000
Total Revenues from Local Sources		6,350,991	6,449,349	6,594,297
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	258,367	258,367	258,367
Extraordinary Aid	10-3131	88,004	0	20,000
Categorical Special Education Aid	10-3132	351,820	351,820	351,820
Equalization Aid	10-3176	1,702,476	1,647,617	1,287,110
Categorical Security Aid	10-3177	49,011	49,011	49,011
Adjustment Aid	10-3178	155,811	0	0
Other State Aids	10-3XXX	2,793	0	0
Total Revenues from State Sources		2,608,282	2,306,815	1,966,308
Budgeted Fund Balance-Operating Budget	10-303	0	90,579	0
Withdrawal from Capital Reserve for Local Share	10-307	0	338,345	162,975
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	16,023	0
Withdrawal from Maintenance Reserve	10-310	0	0	146,000
Adjustment for Prior Year Encumbrances		0	158,571	0
Actual Revenues (Over)/Under Expenditures		-199,673	0	0
Total Operating Budget		8,759,600	9,359,682	8,869,580
Grants and Entitlements:				
Other Revenue from Local Sources	20-1XXX	0	2,000	0
Total Revenues from Local Sources	20-1XXX	0	2,000	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	57,301	33,638	0
Total Revenues from State Sources		57,301	33,638	0
Revenues from Federal Sources:				
Title I	20-4411-4416	38,413	45,615	38,000
Title II	20-4451-4455	9,106	9,495	7,000
Title IV	20-4471-4474	10,000	10,000	9,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	155,581	156,673	142,000
Other	20-4XXX	11,120	10,983	10,000
Total Revenues from Federal Sources		224,220	232,766	206,000
Total Grants and Entitlements		281,521	268,404	206,000
Total Revenues/Sources		9,041,121	9,628,086	9,075,580
Total Revenues/Sources Net of Transfers		9,041,121	9,628,086	9,075,580

Warren - Washington Twp
Advertised Appropriations

Budget Category	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	2,371,201	2,387,033	2,439,552
Special Education-Instruction	11-2XX-100-XXX	751,244	777,186	786,862
Basic Skills/Remedial-Instruction	11-230-100-XXX	321,608	334,760	296,420
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	19,736	34,840	32,000
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,084	0	0
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	16,405	16,817	32,975
Undistributed Expenditures-Health Services	11-000-213-XXX	153,709	163,330	148,560
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	205,516	218,844	226,289
Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	311,586	339,769	440,642
Undistributed Expenditures-Guidance	11-000-218-XXX	49,765	54,465	56,964
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	327,031	414,635	353,742
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	3,400	15,400	9,400
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	97,131	122,240	118,055
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,836	15,041	7,000
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	275,796	276,810	274,851
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	265,522	269,786	252,636
Undistributed Expenditures-Central Services	11-000-251-XXX	145,024	148,093	155,063
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	100,462	92,302	89,947
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,036,156	1,043,390	860,192
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	454,503	519,850	472,452
Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,490,666	1,638,730	1,652,003
Total Undistributed Expenditures		4,937,592	5,349,502	5,150,771
Total General Current Expense		8,401,381	8,883,321	8,705,605
Capital Expenditures:				
Equipment	12-XXX-XXX-730	337,919	114,226	0
Facilities Acquisition and Construction Services	12-000-400-XXX	20,300	361,135	162,975
Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
Total Capital Outlay		358,219	476,361	163,975
General Fund Grand Total		8,759,600	9,359,682	8,869,580
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	0	2,000	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	3,845	2,333	0
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	21,457	0	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	5,576	17,967	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	7,275	0	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	2,088	2,088	0
Nonpublic Security Aid	20-XXX-XXX-XXX	11,250	11,250	0
Other	20-XXX-XXX-XXX	5,810	0	0
Total Other State Projects		57,301	33,638	0
Total State Projects	20-XXX-XXX-XXX	57,301	33,638	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	38,413	45,615	38,000
Title II	20-XXX-XXX-XXX	9,106	9,495	7,000
Title IV	20-XXX-XXX-XXX	10,000	10,000	9,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	155,581	156,673	142,000
Other	20-XXX-XXX-XXX	11,120	10,983	10,000
Total Federal Projects	20-XXX-XXX-XXX	224,220	232,766	206,000
Total Special Revenue Funds		281,521	268,404	206,000
Total Expenditures/Appropriations		9,041,121	9,628,086	9,075,580
Total Expenditures Net of Transfers		9,041,121	9,628,086	9,075,580

Warren - Washington Twp
Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2018	Audited Balance 06-30-2019	Estimated Balance 06-30-2020	Estimated Balance 06-30-2021
Unrestricted:				
--General Operating Budget	311,120	340,579	250,000	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	496,456	790,254	436,886	274,911
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	421,921	327,750	327,750	181,750
--Legal Reserve	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
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Warren - Washington Twp
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	\$14,212	\$18,631	\$19,379	\$20,202	\$20,229
Total Classroom Instruction	\$7,811	\$10,190	\$10,593	\$10,787	\$11,014
Classroom-Salaries and Benefits	\$7,492	\$9,627	\$10,087	\$10,264	\$10,417
Classroom-General Supplies and Textbooks	\$193	\$405	\$273	\$278	\$351
Classroom-Purchased Services	\$127	\$158	\$234	\$245	\$246
Total Support Services	\$2,777	\$3,478	\$4,071	\$4,147	\$4,343
Support Services-Salaries and Benefits	\$2,454	\$3,364	\$3,718	\$3,782	\$4,058
Total Administrative Costs	\$1,793	\$2,222	\$2,300	\$2,357	\$2,356
Administration Salaries and Benefits	\$1,478	\$1,877	\$1,969	\$2,004	\$2,025
Total Operations and Maintenance of Plant	\$1,728	\$2,604	\$2,225	\$2,716	\$2,315
Operations and Maintenance-Salaries and Benefits	\$629	\$779	\$843	\$859	\$892
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$44	\$59	\$103	\$106	\$100
Total Equipment Costs	\$300	\$794	\$269	\$276	\$0
Legal Costs	\$33	\$39	\$48	\$50	\$25
Employee Benefits as a percentage of salaries*	28.67%	27.89%	29.39%	29.45%	29.27%

*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 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.

Warren - Washington Twp
Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
BC Partial HVAC Replacement	01-2021	\$162,975	N	N	

The complete budget will be on file and open to examination at the Old Schoolhouse building, One East Front Street, Washington, Warren County New Jersey between the hours of 9 am and 2 pm Monday through Friday, excluding holidays.

The school district has proposed programs and services in addition to the New Jersey Student Learning Standards adopted by the State Board of Education.