

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	355.0	317.0	327.0
On Roll Special Ed Full-Time	59.0	66.0	64.0
On Roll Subtotal	414.0	383.0	391.0
In Private School Placements		1.0	0.0
Sent to Other Districts Special Ed	0.0	0.0	1.0

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	6,342,919	6,489,777	6,648,685
	Other Local Governmental Units-Unrestricted	10-12XX	0	99,520	101,032
	Transportation Fees from Other Local Education Authorities	10-1420-1440	101,430	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	24,865	0	0
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1,000	1,000
	Other Restricted Miscellaneous Revenues	10-1XXX	0	4,000	1,000
	Total Revenues from Local Sources			6,469,214	6,594,297
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	258,367	258,367	258,367
	Extraordinary Aid	10-3131	73,449	27,356	20,000
	Categorical Special Education Aid	10-3132	351,820	351,820	351,820
	Equalization Aid	10-3176	1,647,617	1,287,110	820,493
	Categorical Security Aid	10-3177	49,011	49,011	49,011
	Total Revenues from State Sources			2,380,264	1,973,664
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	73,449	0
	Withdrawal from Capital Reserve for Local Share	10-307	0	162,975	422,272
	Withdrawal from Maintenance Reserve	10-310	0	146,000	80,000
	Adjustment for Prior Year Encumbrances		0	202,275	0
	Actual Revenues (Over)/Under Expenditures		-117,272	0	0
General Fund Revenues	Total Operating Budget		8,732,206	9,152,660	8,753,680
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760		0	20,000
	Other Revenue from Local Sources	20-1XXX	2,000	0	0
	Total Revenues from Local Sources	20-1XXX	2,000	0	20,000
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	35,625	46,131	31,000
	Title II	20-4451-4455	9,495	6,580	6,000
	Title IV	20-4471-4474	10,000	10,000	9,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	138,606	157,640	125,000
	CARES Act Education Stabilization Fund	20-4530		1,578	0
	CARES-Digital Divide Grant	20-4531		33,277	0
	Coronavirus Relief Fund (CRF)	20-4532		20,718	0

**Advertised Revenues**

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Other	20-4XXX	10,983	77,260	42,000
	Total Revenues from Federal Sources		204,709	353,184	213,000
Special Revenue Fund Revenues	Total Grants and Entitlements		206,709	353,184	233,000
All Fund Revenues	Total Revenues/Sources		8,938,915	9,505,844	8,986,680
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		8,938,915	9,505,844	8,986,680

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	2,482,212	2,547,784	2,427,787
	Special Education-Instruction	11-2XX-100-XXX	605,819	734,931	669,596
	Basic Skills/Remedial-Instruction	11-230-100-XXX	330,971	296,420	275,820
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	15,138	32,000	32,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,263	45	0
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	31,037	50,095	49,118
	Undistributed Expenditures-Health Services	11-000-213-XXX	140,038	185,916	148,970
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	195,493	230,636	228,766
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	328,957	402,642	414,583
	Undistributed Expenditures-Guidance	11-000-218-XXX	55,209	56,964	59,991
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	322,637	366,991	389,159
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	2,711	9,400	9,400
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	111,608	118,055	87,057
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,546	7,000	7,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	259,514	259,917	269,555
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	241,814	237,387	244,104
	Undistributed Expenditures-Central Services	11-000-251-XXX	149,357	153,722	154,401
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	93,143	91,947	88,988
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	869,033	1,174,993	815,749
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	473,715	472,452	497,395
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,540,600	1,494,504	1,413,168
	Total Undistributed Expenditures		4,821,675	5,312,666	4,877,404
	General Fund Current Expenses	Total General Current Expense		8,255,815	8,923,801
Capital Outlay	Equipment	12-XXX-XXX-730	109,201	16,866	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	367,190	166,235	422,272
	Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
	Total Capital Outlay		476,391	184,101	423,272

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	44,758	47,801
	General Fund Grand Total		8,732,206	9,152,660	8,753,680
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,000	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	35,625	46,131	31,000
	Title II	20-XXX-XXX-XXX	9,495	6,580	6,000
	Title IV	20-XXX-XXX-XXX	10,000	10,000	9,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	138,606	157,640	125,000
	CARES Act Education Stabilization Fund	20-477-XXX-XXX		1,578	0
	Other	20-XXX-XXX-XXX	10,983	77,260	42,000
	Bridging the Digital Divide Program	20-478-XXX-XXX		33,277	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX		20,718	0
	Total Federal Projects	20-XXX-XXX-XXX	204,709	353,184	213,000
Special Revenue Fund Expenses	Total Special Revenue Funds		206,709	353,184	233,000
All Fund Expenses	Total Expenditures/Appropriations		8,938,915	9,505,844	8,986,680
Expenses Net of Transfers	Total Expenditures Net of Transfers		8,938,915	9,505,844	8,986,680

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	790,254	880,952	718,977	297,705
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	327,750	327,750	181,750	101,750
	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
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	340,579	323,449	250,000	250,000
	Repayment of Debt	0	0	0	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	\$18,631	\$18,621	\$20,229	\$22,182	\$20,013
Total Classroom Instruction	\$10,190	\$10,371	\$11,014	\$11,671	\$10,762
Classroom-Salaries and Benefits	\$9,627	\$9,934	\$10,417	\$10,905	\$10,285
Classroom-General Supplies and Textbooks	\$405	\$263	\$351	\$523	\$196
Classroom-Purchased Services	\$158	\$174	\$246	\$242	\$281
Total Support Services	\$3,478	\$3,596	\$4,343	\$4,648	\$4,414
Support Services-Salaries and Benefits	\$3,364	\$3,382	\$4,058	\$4,313	\$4,085
Total Administrative Costs	\$2,222	\$2,198	\$2,356	\$2,374	\$2,357
Administration Salaries and Benefits	\$1,877	\$1,898	\$2,025	\$2,030	\$2,023
Total Operations and Maintenance of Plant	\$2,604	\$2,331	\$2,315	\$3,285	\$2,285
Operations and Maintenance-Salaries and Benefits	\$779	\$1,139	\$892	\$965	\$926
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$59	\$46	\$100	\$105	\$102
Total Equipment Costs	\$794	\$261	\$0	\$44	\$0
Legal Costs	\$39	\$6	\$25	\$13	\$13
Employee Benefits as a percentage of salaries*	27.89%	28.22%	29.27%	26.39%	25.52%

\*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)
Curriculum Services	Shared Curriculum Writer for Cluster - Oxford Central is the LEA	0
Insurance Coverages and Benefits	Property, Liability and Workers Comp Insurance provided by the School Alliance Insurance Fund (SAIF)	0
	Health Insurance - Public Employer Trust which is fully insured pool of about 100 NJ public employers for medical benefits	0
Municipal/Public Works	Washington Township Municipality for grass mowing and plowing	0
Purchasing	ESC of NJ and Hunterdon Count ESC for Supplies and Services	0
	ACES for Electric and Gas	0
Transportation Services, including Fuel	Coordinated Transportation with Warren Hills Regional High School	0
	Coordinated Transportation with Sussex County Regional Cooperative For Special Ed Transportation	0

**Estimated Tax Rates**

Municipality	Category	Amount
Washington Twp	(A) General Fund School Levy	6,648,685
	(D) Total School Levy	6,648,685
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	687,462,776
	(H) Estimated Equalized Valuation (as of 10/01/20)	730,023,124
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9671
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9671
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9107
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9107

Employee Contract List for District

Name	Category	Measure
Jean Flynn	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$143,552
	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	25
	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	13
	Description of Other Contracted Non-Working Days	holidays
	Total Allowances Amount	\$2,470
	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	\$28,800
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement \$552 a day for unused sick days Max \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No carryover-Max 25 days @\$552 a day for unused eared vacation days
	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	

Employee Contract List for District

Name	Category	Measure
Jean Flynn	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
Jessica Garcia	Job Title	Principal
	Job Title II	Technology/Test Coor
	Base Annual Salary Amount	\$105,000
	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	13
Description of Other Contracted Non-Working Days	holidays	

Employee Contract List for District

Name	Category	Measure
Jessica Garcia	Total Allowances Amount	\$6,573
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$9,152
	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	\$8,077
	Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No carryover - Max 20 days @ \$403.85 a day for unused earned vacation days
	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	None Reported
Additional Comment 2	None Reported	
Additional Comment 3	None Reported	
Keith T. Neuhs	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$149,589
	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
Keith T. Neuhs	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	10/16/17
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	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	13
	Description of Other Contracted Non-Working Days	holidays
	Total Allowances Amount	\$4,413
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,800
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$32,250
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement \$500 a day limit \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	5 day carryover - Max 30 days @ \$575 for unused earned vacation days
	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	

Employee Contract List for District

Name	Category	Measure
Keith T. Neuhs	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
Michael Neu	Job Title	Principal
	Job Title II	CST Coordinator
	Base Annual Salary Amount	\$109,312
	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	13
	Description of Other Contracted Non-Working Days	holidays
	Total Allowances Amount	\$1,894
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$8,038
	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	\$23,409	
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement \$250 a day for unused sick days Max \$15,000	

Employee Contract List for District

Name	Category	Measure
Michael Neu	Contractual Post-Employment Benefit Description of Payout of Vacation days	No Carryover - Max 20 days @ \$420.43 a day for unused earned vacation days
	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	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported