

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 Monday April 24, 2023 at 7:30 pm, for the purpose of conducting a public hearing on the following budget for the 2023/2024 school year.

Advertised Enrollments

Enrollment Categories	October	October	October
	15, 2021	15, 2022	13, 2023
	Actual	Actual	Estimated
Pupils On Roll Regular Full-Time	328	326	336
Pupils On Roll - Special Full-Time	65	61	56
Subtotal - Pupils On Roll	393	387	392
Private School Placements	1	0	0

Warren - Washington Twp
Advertised Revenues

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	6,648,685	6,832,361	7,009,948
Transportation Fees from Other Local Education Authorities	10-1420-1440	101,032	92,760	103,980
Unrestricted Miscellaneous Revenues	10-1XXX	197,795	0	0
Interest Earned on Capital Reserve Funds	10-1XXX	263	1,000	1,000
Other Restricted Miscellaneous Revenues / Paycheck Protection Program (APSSDs Only)	10-1XXX	0	1,000	1,000
Total Revenues from Local Sources		6,947,775	6,927,121	7,115,928
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	258,367	258,367	258,367
Extraordinary Aid	10-3131	110,797	40,000	60,000
Categorical Special Education Aid	10-3132	351,820	351,820	351,820
Equalization Aid	10-3176	820,493	484,286	144,570
Categorical Security Aid	10-3177	49,011	49,011	49,011
Other State Aids	10-3XXX	1,740	0	0
Total Revenues from State Sources		1,592,228	1,183,484	863,768
Budgeted Fund Balance-Operating Budget				
Withdrawal from Capital Reserve for Local Share	10-303	0	159,489	264,576
Withdrawal from Maintenance Reserve	10-307	0	662,345	0
Adjustment for Prior Year Encumbrances	10-310	0	150,780	0
Actual Revenues (Over)/Under Expenditures		0	143,794	0
Total Operating Budget		129,457	0	0
Total Operating Budget		8,669,460	9,227,013	8,244,272
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	13,748	5,000	5,000
Scholarship Fund Revenue	20-1770	1	0	0
Total Revenues from Local Sources	20-1XXX	13,749	5,000	5,000
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	12,577	9,083	0
Total Revenues from State Sources		12,577	9,083	0
Revenues from Federal Sources:				
Title I	20-4411-4416	30,723	55,484	40,000
Title II	20-4451-4455	8,263	9,949	8,000
Title IV	20-4471-4474	10,000	10,379	9,000
ARP-IDEA Preschool	20-4409	1,561	0	0
ARP-IDEA Basic	20-4419	18,322	8,322	0
IDEA Part B (Handicapped)	20-4420-4429	155,218	160,736	135,000
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	50,000	0
ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	0
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	17,915	0
ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support	20-4544	0	45,000	0
Staffing Grant				
ARP-ESSER	20-4540	0	266,893	0
CRRSA Act-ESSER II	20-4534	118,754	0	0
CRRSA Act-Learning Acceleration Grant	20-4535	0	25,000	0
Other	20-4XXX	96,556	38,855	35,000
CRRSA Act-Mental Health Grant	20-4536	30,421	14,579	0

Total Revenues from Federal Sources	469,818	743,112	227,000
Actual Revenues (Over)/Under Expenditures-Student Activity Fund	-330	0	0
Actual Revenues (Over)/Under Expenditures-Scholarship Fund	-1	0	0
Total Grants and Entitlements	495,813	757,195	232,000
Total Revenues/Sources	9,165,273	9,984,208	8,476,272
Total Revenues/Sources Net of Transfers	9,165,273	9,984,208	8,476,272

Warren - Washington Twp
Advertised Appropriations

Budget Category	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	2,298,886	2,398,439	2,307,020
Special Education-Instruction	11-2XX-100-XXX	644,450	821,895	856,891
Basic Skills/Remedial-Instruction	11-230-100-XXX	283,807	294,100	212,880
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	4,400	17,000	0
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	47,801	0	0
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	40,051	49,209	21,795
Undistributed Expenditures-Health Services	11-000-213-XXX	149,085	161,440	171,310
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	223,397	241,802	243,200
Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	323,112	230,561	249,415
Undistributed Expenditures-Guidance	11-000-218-XXX	57,458	62,905	65,394
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	394,564	412,346	431,371
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	3,231	7,400	6,800
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	114,878	109,420	104,605
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,801	5,000	2,500
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	269,518	285,684	279,144
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	218,657	229,800	218,853
Undistributed Expenditures-Central Services	11-000-251-XXX	150,733	162,533	159,124
Undistributed Expenditures-Administrative Information Technology	11-000-252-XXX	109,688	100,557	99,403
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	941,698	932,340	718,733
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	524,845	538,356	599,896
Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,337,442	1,428,855	1,431,045
Total Undistributed Expenditures		4,909,959	4,958,208	4,802,588
Total General Current Expense		8,141,502	8,489,642	8,179,379
Capital Expenditures:				
Equipment	12-XXX-XXX-730	13,297	10,585	0
Facilities Acquisition and Construction Services	12-000-400-XXX	471,591	679,751	0
Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
Total Capital Outlay		484,888	691,336	1,000
Transfer of Funds to Charter Schools	10-000-100-56X	43,070	46,035	63,893
General Fund Grand Total		8,669,460	9,227,013	8,244,272
Special Grants and Entitlements:				
Student Activity Fund	20-475-XXX-XXX	13,418	5,000	5,000
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	480	0	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	333	3	0
Nonpublic Security Aid	20-XXX-XXX-XXX	2,533	92	0
Other	20-XXX-XXX-XXX	9,231	8,988	0
Total Other State Projects		12,577	9,083	0
Total State Projects	20-XXX-XXX-XXX	12,577	9,083	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	30,723	55,484	40,000
Title II	20-XXX-XXX-XXX	8,263	9,949	8,000
Title IV	20-XXX-XXX-XXX	10,000	10,379	9,000
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	155,218	160,736	135,000
ARP-IDEA Basic Grant Program	20-223-xxx-xxx	18,322	8,322	0
ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	1,561	0	0
Other	20-XXX-XXX-XXX	96,556	38,855	35,000
CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	118,754	0	0
CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	25,000	0
CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	30,421	14,579	0
ARP-ESSER Grant Program	20-487-xxx-xxx	0	266,893	0
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	50,000	0
ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	0
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities	20-490-xxx-xxx	0	17,915	0
Grant				
ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support	20-491-xxx-xxx	0	45,000	0
Staffing Grant				
Total Federal Projects	20-XXX-XXX-XXX	469,818	743,112	227,000
Total Special Revenue Funds		495,813	757,195	232,000

Total Expenditures/Appropriations	9,165,273	9,984,208	8,476,272
Total Expenditures Net of Transfers	9,165,273	9,984,208	8,476,272

Warren - Washington Twp
Advertised Recapitulation of Balances

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)	406,643	506,267	514,576	250,000
(Repayment of Debt)	0	0	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	1,204,489	1,021,738	360,393	361,393
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	327,750	327,750	176,970	176,970
--Legal Reserve	0	0	0	0
--Unemployment Fund	150,877	150,877	150,877	150,877
--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
(Special Revenue Fund)				
--Student Activity Fund	8,991	9,321	9,321	9,321
--Scholarship Fund	2,349	2,350	2,350	2,350
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

Warren - Washington Twp
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	\$19,457	\$19,155	\$20,610	\$20,706	\$19,485
Total Classroom Instruction	\$10,534	\$10,134	\$11,272	\$11,386	\$10,865
Classroom-Salaries and Benefits	\$9,963	\$9,723	\$10,923	\$11,016	\$10,481
Classroom-General Supplies and Textbooks	\$363	\$210	\$164	\$137	\$163
Classroom-Purchased Services	\$208	\$202	\$185	\$233	\$221
Total Support Services	\$3,969	\$4,070	\$4,512	\$4,099	\$4,117
Support Services-Salaries and Benefits	\$3,804	\$3,734	\$4,216	\$3,772	\$3,767
Total Administrative Costs	\$2,254	\$2,306	\$2,475	\$2,442	\$2,359
Administration Salaries and Benefits	\$1,946	\$2,031	\$2,093	\$2,045	\$1,987
Total Operations and Maintenance of Plant	\$2,611	\$2,553	\$2,202	\$2,633	\$2,051
Operations and Maintenance-Salaries and Benefits	\$839	\$837	\$1,034	\$1,010	\$976
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$8	\$14	\$55	\$54	\$0
Total Equipment Costs	\$21	\$34	\$0	\$28	\$0
Legal Costs	\$6	\$23	\$13	\$16	\$13
Employee Benefits as a percentage of salaries*	25.07%	25.36%	25.41%	25.44%	26.32%

*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 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.

The complete budget will be on file and open to examination at the Old Schoolhouse building, One East Front St., 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.

