

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	390.0	381.0	373.0
On Roll Special Ed Full-Time	84.0	69.0	72.0
On Roll Subtotal	474.0	450.0	445.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	5,960,118	6,079,320	6,218,548
Other Local Governmental Units - Unrestricted	10-12XX	100,792	102,852	104,648
Total Tuition	10-1300	0	883	0
Unrestricted Miscellaneous Revenues	10-1XXX	64,649	1,353	0
Interest Earned On Maintenance Reserve	10-1XXX	0	500	500
Interest Earned On Capital Reserve Funds	10-1XXX	0	500	500
Subtotal - Revenues From Local Sources		6,125,559	6,185,408	6,324,196
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	258,367	258,367	258,367
Extraordinary Aid	10-3131	23,577	0	0
Categorical Special Education Aid	10-3132	329,211	329,211	351,820
Equalization Aid	10-3176	1,702,476	1,702,476	1,702,476
Categorical Security Aid	10-3177	47,406	47,406	49,011
Adjustment Aid	10-3178	286,365	233,600	261,114
Parcc Readiness Aid	10-3181	4,950	4,950	0
Per Pupil Growth Aid	10-3182	4,950	4,950	0
Professional Learning Community Aid	10-3183	4,520	4,520	0
Other State Aids	10-3XXX	2,839	0	15,457
Subtotal - Revenues From State Sources		2,664,661	2,585,480	2,638,245
Budgeted Fund Balance - Operating Budget	10-303	0	52,765	0
Withdrawal From Cap Res-For Local Share	10-307	0	93,927	0
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	42,000	0
Withdrawal From Maint. Reserve	10-310	0	60,645	0
Adjustment For Prior Year Encumbrances		0	83,681	0
Actual Revenues (Over)/Under Expenditures		-277,262	0	0
Total Operating Budget		8,512,958	9,103,906	8,962,441

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	1,470	1,632	0
Total Revenues From Local Sources	20-1XXX	1,470	1,632	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	59,603	59,159	46,800
Total Revenues From State Sources		59,603	59,159	46,800
Revenues from Federal Sources:				
Title I	20-4411-4416	37,483	46,909	31,800
Title II	20-4451-4455	12,344	29,508	23,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	165,967	167,574	132,000
Total Revenues From Federal Sources		215,794	243,991	186,800
Total Grants And Entitlements		276,867	304,782	233,600
Total Revenues/Sources		8,789,825	9,408,688	9,196,041
Total Revenues/Sources Net of Transfers		8,789,825	9,408,688	9,196,041

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,487,524	2,497,880	2,456,675
Special Education - Instruction	11-2XX-100-XXX	728,158	687,355	747,007
Basic Skills/Remedial - Instruction	11-230-100-XXX	264,395	303,320	313,251
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	23,724	34,000	34,500
Summer School	11-422-XXX-XXX	7,604	0	0
Support Services:				
Undist. Expenditures - Health Services	11-000-213-XXX	117,146	152,512	160,000
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	204,262	192,295	258,037
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	329,007	354,831	376,448
Undist. Expenditures - Guidance	11-000-218-XXX	45,662	49,295	51,963
Undist. Expenditures - Child Study Teams	11-000-219-XXX	251,495	395,928	398,152
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	9,879	16,550	21,400
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	104,648	122,271	126,040
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	10,364	19,471	15,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	275,674	330,665	276,962
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	277,252	291,844	281,477
Undist. Expend. - Central Services	11-000-251-XXX	139,092	155,041	151,074
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	115,833	107,410	111,638
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	665,774	944,303	1,006,290
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	444,225	455,648	484,822
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,445,154	1,583,301	1,498,316
Total Undistributed Expenditures		4,435,467	5,171,365	5,217,619
Interest Earned On Maintenance Reserve	10-606	0	500	500
Increase In Maintenance Reserve	10-606	0	0	20,000
Total General Current Expense		7,946,872	8,694,420	8,789,552
Capital Expenditures:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Equipment	12-XXX-XXX-730	153,582	162,146	147,640
Facilities Acquisition And Const. Serv.	12-000-400-XXX	367,697	246,840	0
Increase In Capital Reserve	10-604	0	0	24,749
Interest Deposit To Capital Reserve	10-604	0	500	500
Total Capital Outlay		521,279	409,486	172,889
Transfer Of Funds To Charter Schools	10-000-100-56X	44,807	0	0
General Fund Grand Total		8,512,958	9,103,906	8,962,441
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	1,470	1,632	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	5,764	5,005	4,000
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	18,722	16,084	13,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	12,052	18,237	14,800
Nonpublic Nursing Services	20-XXX-XXX-XXX	9,180	8,730	7,000
Nonpublic Technology Initiative	20-XXX-XXX-XXX	2,600	3,374	2,000
Nonpublic Security Aid	20-XXX-XXX-XXX	5,100	7,729	6,000
Other	20-XXX-XXX-XXX	6,185	0	0
Total Other State Projects		59,603	59,159	46,800
Total State Projects	20-XXX-XXX-XXX	59,603	59,159	46,800
Federal Projects:				
Title I	20-XXX-XXX-XXX	37,483	46,909	31,800
Title II	20-XXX-XXX-XXX	12,344	29,508	23,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	165,967	167,574	132,000
Total Federal Projects	20-XXX-XXX-XXX	215,794	243,991	186,800
Total Special Revenue Funds		276,867	304,782	233,600
Total Expenditures/Appropriations		8,789,825	9,408,688	9,196,041
Total Expenditures Net of Transfers		8,789,825	9,408,688	9,196,041

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	249,983	326,203	250,000	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	304,536	365,141	179,068	204,317
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	123,103	318,877	233,988	254,488
Restricted for General Operating Budget	Legal Reserve	0	0	0	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,403	\$15,993	\$16,778	\$18,274	\$18,616
Total Classroom Instruction	\$9,538	\$9,388	\$9,188	\$9,878	\$9,912
Classroom-Salaries and Benefits	\$9,164	\$8,975	\$8,734	\$9,392	\$9,305
Classroom-General Supplies and Textbooks	\$261	\$239	\$302	\$323	\$415
Classroom-Purchased Services	\$113	\$174	\$151	\$163	\$192
Total Support Services	\$3,284	\$2,811	\$3,350	\$3,590	\$3,853
Support Services-Salaries and Benefits	\$2,926	\$2,410	\$2,836	\$3,065	\$3,203
Total Administrative Costs	\$1,906	\$2,093	\$2,161	\$2,371	\$2,244
Administration Salaries and Benefits	\$1,569	\$1,703	\$1,764	\$1,935	\$1,846
Total Operations and Maintenance of Plant	\$1,568	\$1,572	\$1,920	\$2,264	\$2,435
Operations and Maintenance-Salaries and Benefits	\$643	\$704	\$682	\$733	\$804
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$44	\$62	\$88	\$95	\$96
Total Equipment Costs	\$142	\$327	\$200	\$360	\$332
Legal Costs	\$35	\$49	\$41	\$48	\$45
Employee Benefits as a percentage of salaries*	26.19%	27.83%	29.37%	29.25%	27.53%

*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 2017-18 revised appropriations and the 2018-19 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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Chapter 192/193 and Supplemental IDEA services for Non Public provided by Sussex Count ESC	0
Transportation Services, including Fuel	Coordinated Transportation with Warren Hills Regional High School	0
Transportation Services, including Fuel	Coordinated Transportation with Warren County Special Services for Non Public and Spec Ed Transportation	0
Transportation Services, including Fuel	Coordinated Transportation with Sussex County Regional Cooperative Non Public and Spec Ed Transportation	0
Purchasing	ESC of NJ and Hunterdon County ESC for Supplies and Services	0
Purchasing	ACES for Electrical and Gas	0
Municipal/Public Works	Washington Township Municipality for snow removal and grass mowing	0
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 School Alliance Insurance Fund (SAIF)	0

ID=Washington Twp

Category	Amount
(A) General Fund School Levy	6,218,548
(D) Total School Levy	6,218,548
(B) Estimated Net Taxable Valuation (as of 02/06/18)	684,535,076
(H) Estimated Equalized Valuation (as of 10/01/17)	692,445,139
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9084
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9084
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8981
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8981

Name=Jean Flynn

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$133,956
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	07/01/17
End Date of Contract	06/30/18
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	Paid Holidays
Total Allowances Amount	\$2,450
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	\$27,880
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement \$515 a day for unused sick days Max \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	No carryover - Max 25 days @\$515 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

Name=Jean Flynn

Category	Measure
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

Name=Jessica Garcia

Category	Measure
Job Title	Principal
Job Title II	None Reported
Base Annual Salary Amount	\$94,372
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	07/01/17
End Date of Contract	06/30/18
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	Paid Holidays
Total Allowances Amount	\$1,294
Total Bonuses Amount	\$0
Total Stipends Amount	\$5,125
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	No carryover - Max \$20 days @ \$362.97 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

Name=Jessica Garcia

Category	Measure
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

Name=Keith T Neuhs

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$142,000
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	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	Paid Holidays
Total Allowances Amount	\$6,294
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	\$31,380
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement \$500 a day limit of \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	5 day Carryover - Max 30 days @ \$546 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

Name=Keith T Neuhs

Category	Measure
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

Name=Michael Neu

Category	Measure
Job Title	Principal
Job Title II	None Reported
Base Annual Salary Amount	\$102,005
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	07/01/17
End Date of Contract	06/30/18
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	Paid Holidays
Total Allowances Amount	\$1,879
Total Bonuses Amount	\$0
Total Stipends Amount	\$7,688
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	\$22,847
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement \$250 a day for unused sick days Max \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	No carry over - Max 20 days @ \$392.33 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

Name=Michael Neu

Category	Measure
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