

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	381.0	358.0	359.0
On Roll Special Ed Full-Time	69.0	63.0	62.0
On Roll Subtotal	450.0	421.0	421.0
Sent to Other Districts Special Ed		1.0	0.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	6,079,320	6,218,548	6,342,919
Other Local Governmental Units - Unrestricted	10-12XX	0	104,648	101,430
Total Tuition	10-1300	18,198	0	0
Transportation Fees From Other LEAs	10-1420-1440	102,852	0	0
Interest Earned On Maintenance Reserve	10-1XXX	0	500	1,000
Interest Earned On Capital Reserve Funds	10-1XXX	1,736	1,000	1,000
Other Restricted Miscellaneous Revenues	10-1XXX	31,938	0	4,000
Subtotal - Revenues From Local Sources		6,234,044	6,324,696	6,450,349
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	258,367	258,367	258,367
Extraordinary Aid	10-3131	56,086	0	0
Categorical Special Education Aid	10-3132	329,211	351,820	351,820
Equalization Aid	10-3176	1,702,476	1,702,476	1,647,617
Categorical Security Aid	10-3177	47,406	49,011	49,011
Adjustment Aid	10-3178	233,600	155,811	0
PARCC Readiness Aid	10-3181	4,950	0	0
Per Pupil Growth Aid	10-3182	4,950	0	0
Professional Learning Community Aid	10-3183	4,520	0	0
Other State Aids	10-3XXX	57,799	0	0
Subtotal - Revenues From State Sources		2,699,365	2,517,485	2,306,815
Budgeted Fund Balance - Operating Budget	10-303	0	61,120	0
Withdrawal From Cap Res-For Local Share	10-307	0	83,889	338,345
Withdrawal From Maint. Reserve	10-310	0	140,770	0
Adjustment For Prior Year Encumbrances		0	187,984	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Actual Revenues (Over)/Under Expenditures		-323,579	0	0
Total Operating Budget		8,609,830	9,315,944	9,095,509
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	1,571	0	0
Total Revenues From Local Sources	20-1XXX	1,571	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	46,828	51,466	0
Total Revenues From State Sources		46,828	51,466	0
Revenues from Federal Sources:				
Title I	20-4411-4416	38,991	46,666	33,000
Title II	20-4451-4455	19,508	10,639	7,000
Title IV	20-4471-4474	0	10,000	9,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	160,441	209,899	141,000
Other	20-4XXX	11,039	11,120	10,000
Total Revenues From Federal Sources		229,979	288,324	200,000
Total Grants And Entitlements		278,378	339,790	200,000
Total Revenues/Sources		8,888,208	9,655,734	9,295,509
Total Revenues/Sources Net of Transfers		8,888,208	9,655,734	9,295,509

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,423,519	2,481,198	2,383,154
Special Education - Instruction	11-2XX-100-XXX	632,278	783,534	777,186
Basic Skills/Remedial - Instruction	11-230-100-XXX	295,229	313,251	334,760
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	18,738	34,500	34,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	0	1,084	0
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	0	16,390	16,817
Undist. Expenditures - Health Services	11-000-213-XXX	155,540	160,000	163,330
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	166,625	258,037	216,594
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	334,659	339,922	339,769
Undist. Expenditures - Guidance	11-000-218-XXX	47,420	51,963	54,465
Undist. Expenditures - Child Study Teams	11-000-219-XXX	378,511	398,152	414,635
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	6,313	15,609	15,400
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	116,910	126,040	122,240
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	10,614	15,367	15,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	274,490	293,166	274,178
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	275,649	267,292	269,694
Undist. Expend. - Central Services	11-000-251-XXX	142,105	153,821	147,723
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	106,031	112,477	88,302
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	866,063	1,221,119	856,058
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	449,133	490,972	483,006
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,503,504	1,482,256	1,634,913
Total Undistributed Expenditures		4,833,567	5,403,667	5,112,124
Interest Earned On Maintenance Reserve	10-606	0	500	1,000
Total General Current Expense		8,203,331	9,016,650	8,642,724

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	163,579	294,374	113,440
Facilities Acquisition And Const. Serv.	12-000-400-XXX	242,920	3,920	338,345
Interest Deposit To Capital Reserve	10-604	0	1,000	1,000
Total Capital Outlay		406,499	299,294	452,785
General Fund Grand Total		8,609,830	9,315,944	9,095,509
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	1,571	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	4,821	3,845	0
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	15,502	21,457	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	5,544	4,862	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	8,730	7,275	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	3,256	2,592	0
Nonpublic Security Aid	20-XXX-XXX-XXX	6,750	5,625	0
Other	20-XXX-XXX-XXX	2,225	5,810	0
Total Other State Projects		46,828	51,466	0
Total State Projects	20-XXX-XXX-XXX	46,828	51,466	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	38,991	46,666	33,000
Title II	20-XXX-XXX-XXX	19,508	10,639	7,000
Title IV	20-XXX-XXX-XXX	0	10,000	9,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	160,441	209,899	141,000
Other	20-XXX-XXX-XXX	11,039	11,120	10,000
Total Federal Projects	20-XXX-XXX-XXX	229,979	288,324	200,000
Total Special Revenue Funds		278,378	339,790	200,000

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Expenditures/Appropriations		8,888,208	9,655,734	9,295,509
Total Expenditures Net of Transfers		8,888,208	9,655,734	9,295,509

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Unrestricted	General Operating Budget	326,203	311,120	250,000	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	365,141	496,456	413,567	76,222
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	318,877	421,921	241,651	242,651
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	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,993	\$14,212	\$18,616	\$20,212	\$19,379
Total Classroom Instruction	\$9,388	\$7,811	\$9,912	\$10,623	\$10,593
Classroom-Salaries and Benefits	\$8,975	\$7,492	\$9,305	\$9,924	\$10,087
Classroom-General Supplies and Textbooks	\$239	\$193	\$415	\$494	\$273
Classroom-Purchased Services	\$174	\$127	\$192	\$205	\$234
Total Support Services	\$2,811	\$2,777	\$3,853	\$3,988	\$4,071
Support Services-Salaries and Benefits	\$2,410	\$2,454	\$3,203	\$3,299	\$3,718
Total Administrative Costs	\$2,093	\$1,793	\$2,244	\$2,335	\$2,300
Administration Salaries and Benefits	\$1,703	\$1,478	\$1,846	\$1,898	\$1,969
Total Operations and Maintenance of Plant	\$1,572	\$1,728	\$2,435	\$3,085	\$2,225
Operations and Maintenance-Salaries and Benefits	\$704	\$629	\$804	\$860	\$843
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$62	\$44	\$96	\$101	\$103
Total Equipment Costs	\$327	\$300	\$332	\$699	\$269
Legal Costs	\$49	\$33	\$45	\$56	\$48
Employee Benefits as a percentage of salaries*	27.83%	28.67%	27.53%	27.24%	29.39%

\*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 2018-19 revised appropriations and the 2019-20 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 County 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 for Special 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 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
Insurance Coverages and Benefits	Health Insurance - Public Employer Trust which is a fully insured pool of about 65 nj public employers for medical benefits	0

ID=Washington Twp

Category	Amount
(A) General Fund School Levy	6,342,919
(D) Total School Levy	6,342,919
(B) Estimated Net Taxable Valuation (as of 10/01/18)	681,354,276
(H) Estimated Equalized Valuation (as of 10/01/18)	710,996,666
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9309
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9309
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8921
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8921

Name=Jean Flynn

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$137,305
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	07/01/18
End Date of Contract	06/30/19
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	None Reported
Total Allowances Amount	\$2,460
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	\$28,200
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement \$528 a day for unused sick days Max \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	No carryover - Max 25 days @ \$528 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

Name=Jean Flynn

Category	Measure
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

Name=Jessica Garcia

Category	Measure
Job Title	Principal
Job Title II	None Reported
Base Annual Salary Amount	\$96,731
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	07/01/18
End Date of Contract	06/30/19
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	None Reported
Total Allowances Amount	\$2,114
Total Bonuses Amount	\$0
Total Stipends Amount	\$8,753
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	\$7,418
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 @ \$370.89 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

Name=Jessica Garcia

Category	Measure
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

Name=Keith T Neuhs

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$144,485
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	None Reported
Total Allowances Amount	\$6,419
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	\$31,680
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 @\$556 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

Name=Keith T Neuhs

Category	Measure
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

Name=Michael Neu

Category	Measure
Job Title	Principal
Job Title II	None Reported
Base Annual Salary Amount	\$104,555
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	07/01/18
End Date of Contract	06/30/19
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	None Reported
Total Allowances Amount	\$1,879
Total Bonuses Amount	\$0
Total Stipends Amount	\$7,880
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	\$23,043
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 @ \$402.13 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

Name=Michael Neu

Category	Measure
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