

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
Sent to Other Districts Regular	58.0	55.0	58.0
Sent to Other Districts Special Ed	7.0	8.0	3.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,235,154	865,303	829,505
	Unrestricted Miscellaneous Revenues	10-1XXX	17,585	1,200	5,000
	Total Revenues from Local Sources		1,252,739	866,503	834,505
General Fund Revenues from State Sources	School Choice Aid	10-3116	35,934	14,422	0
	Categorical Transportation Aid	10-3121	83,884	83,884	83,884
	Extraordinary Aid	10-3131	13,897	0	0
	Categorical Special Education Aid	10-3132	52,560	52,560	52,560
	Equalization Aid	10-3176	145,473	145,473	145,473
	Categorical Security Aid	10-3177	9,777	9,777	9,777
	Adjustment Aid	10-3178	329,814	306,132	241,115
	PARCC Readiness Aid	10-3181	960	0	0
	Per Pupil Growth Aid	10-3182	960	0	0
	Professional Learning Community Aid	10-3183	960	0	0
	Total Revenues from State Sources		674,219	612,248	532,809
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	203,735	745,212
	Withdrawal from Maintenance Reserve	10-310	0	195,910	0
	Transfers from Other Funds	10-5200	730	0	0
	Adjustment for Prior Year Encumbrances		0	14,448	0
	Actual Revenues (Over)/Under Expenditures		-555,655	0	0
General Fund Revenues	Total Operating Budget		1,372,033	1,892,844	2,112,526
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	2,393	0	0
	Total Revenues from Local Sources	20-1XXX	2,393	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		2,393	0	0
All Fund Revenues	Total Revenues/Sources		1,374,426	1,892,844	2,112,526
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		1,374,426	1,892,844	2,112,526

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,008,109	939,373	1,204,224
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	7,345	1,900	1,900
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	0	110,000	110,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	617	0	0
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	36,622	124,992	132,920
	Undistributed Expenditures-Central Services	11-000-251-XXX	56,548	152,407	168,292
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	13,483	14,191	15,600
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	76,800	209,050	54,000
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	152,369	272,267	356,750
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,300	49,824	50,000
	Total Undistributed Expenditures			1,353,193	1,874,004
General Fund Current Expenses	Total General Current Expense		1,353,193	1,874,004	2,093,686
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	18,840	18,840	18,840
	Total Capital Outlay		18,840	18,840	18,840
General Fund Expenses and Transfers	General Fund Grand Total		1,372,033	1,892,844	2,112,526
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,393	0	0
Special Revenue Fund Expenses	Total Special Revenue Funds		2,393	0	0
All Fund Expenses	Total Expenditures/Appropriations		1,374,426	1,892,844	2,112,526
Expenses Net of Transfers	Total Expenditures Net of Transfers		1,374,426	1,892,844	2,112,526

Advertised Recapitulation of Balances

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
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	195,910	195,910	0	0
	Legal Reserve	379,578	919,502	731,315	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	265,548	279,445	263,897	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

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	\$0	\$0	\$0	\$0	\$0
Total Classroom Instruction	\$0	\$0	\$0	\$0	\$0
Classroom-Salaries and Benefits	\$0	\$0	\$0	\$0	\$0
Classroom-General Supplies and Textbooks	\$0	\$0	\$0	\$0	\$0
Classroom-Purchased Services	\$0	\$0	\$0	\$0	\$0
Total Support Services	\$0	\$0	\$0	\$0	\$0
Support Services-Salaries and Benefits	\$0	\$0	\$0	\$0	\$0
Total Administrative Costs	\$0	\$0	\$0	\$0	\$0
Administration Salaries and Benefits	\$0	\$0	\$0	\$0	\$0
Total Operations and Maintenance of Plant	\$0	\$0	\$0	\$0	\$0
Operations and Maintenance-Salaries and Benefits	\$0	\$0	\$0	\$0	\$0
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$0	\$0	\$0	\$0	\$0
Employee Benefits as a percentage of salaries*	0.00%	0.00%	0.00%	0.00%	0.00%

*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 Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Business Office/Business Administrator/Board Secretary Services	0
	Treasurer	0
Special Education Services	Child Study Team Services	0
Technology Services	Website and Email Support	0

Estimated Tax Rates

Municipality	Category	Amount
Washington Township	(A) General Fund School Levy	847,404
	(D) Total School Levy	822,404
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	94,945,650
	(H) Estimated Equalized Valuation (as of 10/01/18)	89,571,374
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.8925
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.8662
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.9461
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.9182