

Advertised Enrollments

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

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	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 Local Education Authorities	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
	Total Revenues from Local Sources		6,234,044	6,324,696	6,450,349
General Fund 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
	Total Revenues from State Sources		2,699,365	2,517,485	2,306,815
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	61,120	0
	Withdrawal from Capital Reserve for Local Share	10-307	0	83,889	338,345
	Withdrawal from Maintenance Reserve	10-310	0	140,770	0
	Adjustment for Prior Year Encumbrances		0	187,984	0
	Actual Revenues (Over)/Under Expenditures		-323,579	0	0
General Fund Revenues	Total Operating Budget		8,609,830	9,315,944	9,095,509
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	1,571	0	0
	Total Revenues from Local Sources	20-1XXX	1,571	0	0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	46,828	51,466	0
	Total Revenues from State Sources		46,828	51,466	0
Special Revenue Fund 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
Special Revenue Fund Revenues	Total Grants and Entitlements		278,378	339,790	200,000
All Fund Revenues	Total Revenues/Sources		8,888,208	9,655,734	9,295,509
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		8,888,208	9,655,734	9,295,509

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for 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-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	18,738	34,500	34,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	0	1,084	0
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	0	16,390	16,817
	Undistributed Expenditures-Health Services	11-000-213-XXX	155,540	160,000	163,330
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	166,625	258,037	216,594
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	334,659	339,922	339,769
	Undistributed Expenditures-Guidance	11-000-218-XXX	47,420	51,963	54,465
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	378,511	398,152	414,635
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	6,313	15,609	15,400
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	116,910	126,040	122,240
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	10,614	15,367	15,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	274,490	293,166	274,178
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	275,649	267,292	269,694
	Undistributed Expenditures-Central Services	11-000-251-XXX	142,105	153,821	147,723
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	106,031	112,477	88,302
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	866,063	1,221,119	856,058
	Undistributed Expenditures-Student Transportation Services	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
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	500	1,000
General Fund Current Expenses	Total General Current Expense		8,203,331	9,016,650	8,642,724
Capital Outlay	Equipment	12-XXX-XXX-730	163,579	294,374	113,440
	Facilities Acquisition and Construction Services	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 Expenses and Transfers	General Fund Grand Total		8,609,830	9,315,944	9,095,509

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	1,571	0	0
Special Revenue Fund Expenses for 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
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	46,828	51,466	0
Special Revenue Fund Expenses for 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
Special Revenue Fund Expenses	Total Special Revenue Funds		278,378	339,790	200,000
All Fund Expenses	Total Expenditures/Appropriations		8,888,208	9,655,734	9,295,509
Expenses Net of Transfers	Total Expenditures Net of Transfers		8,888,208	9,655,734	9,295,509

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	365,141	496,456	413,567	76,222
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	318,877	421,921	241,651	242,651
	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	326,203	311,120	250,000	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	\$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 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 School Alliance Insurance Fund (SAIF)	0
	Health Insurance - Public Employer Trust which is a fully insured pool of about 65 nj public employers for medical benefits	0
Municipal/Public Works	Washington Township Municipality for grass mowing	0
Purchasing	ESC of NJ and Hunterdon County ESC for Supplies and Services	0
	ACES for Electrical and Gas	0
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
	Coordinated Transportation with Warren County Special Services for Non Public and Spec Ed Transportation	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	6,342,919
	(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

Employee Contract List for District

Name	Category	Measure
Jean Flynn	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
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	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	

Employee Contract List for District

Name	Category	Measure
Jessica Garcia	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
	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	\$144,485
	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	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
	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	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	

Employee Contract List for District

Name	Category	Measure
Michael Neu	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
	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