

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	358.0	355.0	345.0
On Roll Special Ed Full-Time	63.0	59.0	62.0
On Roll Subtotal	421.0	414.0	407.0
Sent to Other Districts Special Ed	1.0		0.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	6,218,548	6,342,919	6,489,777
	Other Local Governmental Units-Unrestricted	10-12XX	0	101,430	99,520
	Transportation Fees from Individuals	10-1410	104,648	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	20,605	0	0
	Interest Earned on Capital Reserve Funds	10-1XXX	7,190	1,000	1,000
	Other Restricted Miscellaneous Revenues / Paycheck Protection Program (Apsds Only)	10-1XXX	0	4,000	4,000
	<b>Total Revenues from Local Sources</b>			<b>6,350,991</b>	<b>6,449,349</b>
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	258,367	258,367	258,367
	Extraordinary Aid	10-3131	88,004	0	20,000
	Categorical Special Education Aid	10-3132	351,820	351,820	351,820
	Equalization Aid	10-3176	1,702,476	1,647,617	1,287,110
	Categorical Security Aid	10-3177	49,011	49,011	49,011
	Adjustment Aid	10-3178	155,811	0	0
	Other State Aids	10-3XXX	2,793	0	0
<b>Total Revenues from State Sources</b>			<b>2,608,282</b>	<b>2,306,815</b>	<b>1,966,308</b>
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	90,579	0
	Withdrawal from Capital Reserve for Local Share	10-307	0	338,345	162,975
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	16,023	0
	Withdrawal from Maintenance Reserve	10-310	0	0	146,000
	Adjustment for Prior Year Encumbrances		0	158,571	0
	Actual Revenues (Over)/Under Expenditures		-199,673	0	0
<b>General Fund Revenues</b>	<b>Total Operating Budget</b>		<b>8,759,600</b>	<b>9,359,682</b>	<b>8,869,580</b>
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	0	2,000	0
	<b>Total Revenues from Local Sources</b>	<b>20-1XXX</b>	<b>0</b>	<b>2,000</b>	<b>0</b>
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	57,301	33,638	0
	<b>Total Revenues from State Sources</b>		<b>57,301</b>	<b>33,638</b>	<b>0</b>

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	38,413	45,615	38,000
	Title II	20-4451-4455	9,106	9,495	7,000
	Title IV	20-4471-4474	10,000	10,000	9,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	155,581	156,673	142,000
	Other	20-4XXX	11,120	10,983	10,000
	Total Revenues from Federal Sources			224,220	232,766
Special Revenue Fund Revenues	Total Grants and Entitlements		281,521	268,404	206,000
All Fund Revenues	Total Revenues/Sources		9,041,121	9,628,086	9,075,580
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		9,041,121	9,628,086	9,075,580

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,371,201	2,387,033	2,439,552	
	Special Education-Instruction	11-2XX-100-XXX	751,244	777,186	786,862	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	321,608	334,760	296,420	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	19,736	34,840	32,000	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,084	0	0	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	16,405	16,817	32,975	
	Undistributed Expenditures-Health Services	11-000-213-XXX	153,709	163,330	148,560	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	205,516	218,844	226,289	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	311,586	339,769	440,642	
	Undistributed Expenditures-Guidance	11-000-218-XXX	49,765	54,465	56,964	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	327,031	414,635	353,742	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	3,400	15,400	9,400	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	97,131	122,240	118,055	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,836	15,041	7,000	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	275,796	276,810	274,851	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	265,522	269,786	252,636	
	Undistributed Expenditures-Central Services	11-000-251-XXX	145,024	148,093	155,063	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	100,462	92,302	89,947	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,036,156	1,043,390	860,192	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	454,503	519,850	472,452	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,490,666	1,638,730	1,652,003	
	Total Undistributed Expenditures			4,937,592	5,349,502	5,150,771
	General Fund Current Expenses	Total General Current Expense		8,401,381	8,883,321	8,705,605
Capital Outlay	Equipment	12-XXX-XXX-730	337,919	114,226	0	
	Facilities Acquisition and Construction Services	12-000-400-XXX	20,300	361,135	162,975	
	Interest Deposit to Capital Reserve	10-604	0	1,000	1,000	
	Total Capital Outlay		358,219	476,361	163,975	
General Fund Expenses and Transfers	General Fund Grand Total		8,759,600	9,359,682	8,869,580	
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	0	2,000	0	

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	3,845	2,333	0
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	21,457	0	0
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	5,576	17,967	0
	Nonpublic Nursing Services	20-XXX-XXX-XXX	7,275	0	0
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	2,088	2,088	0
	Nonpublic Security Aid	20-XXX-XXX-XXX	11,250	11,250	0
	Other	20-XXX-XXX-XXX	5,810	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	57,301	33,638	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	38,413	45,615	38,000
	Title II	20-XXX-XXX-XXX	9,106	9,495	7,000
	Title IV	20-XXX-XXX-XXX	10,000	10,000	9,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	155,581	156,673	142,000
	Other	20-XXX-XXX-XXX	11,120	10,983	10,000
	Total Federal Projects	20-XXX-XXX-XXX	224,220	232,766	206,000
Special Revenue Fund Expenses	Total Special Revenue Funds		281,521	268,404	206,000
All Fund Expenses	Total Expenditures/Appropriations		9,041,121	9,628,086	9,075,580
Expenses Net of Transfers	Total Expenditures Net of Transfers		9,041,121	9,628,086	9,075,580

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	496,456	790,254	436,886	274,911
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	421,921	327,750	327,750	181,750
	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	311,120	340,579	250,000	250,000
	Repayment of Debt	0	0	0	0

## Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,212	\$18,631	\$19,379	\$20,202	\$20,229
Total Classroom Instruction	\$7,811	\$10,190	\$10,593	\$10,787	\$11,014
Classroom-Salaries and Benefits	\$7,492	\$9,627	\$10,087	\$10,264	\$10,417
Classroom-General Supplies and Textbooks	\$193	\$405	\$273	\$278	\$351
Classroom-Purchased Services	\$127	\$158	\$234	\$245	\$246
Total Support Services	\$2,777	\$3,478	\$4,071	\$4,147	\$4,343
Support Services-Salaries and Benefits	\$2,454	\$3,364	\$3,718	\$3,782	\$4,058
Total Administrative Costs	\$1,793	\$2,222	\$2,300	\$2,357	\$2,356
Administration Salaries and Benefits	\$1,478	\$1,877	\$1,969	\$2,004	\$2,025
Total Operations and Maintenance of Plant	\$1,728	\$2,604	\$2,225	\$2,716	\$2,315
Operations and Maintenance-Salaries and Benefits	\$629	\$779	\$843	\$859	\$892
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$44	\$59	\$103	\$106	\$100
Total Equipment Costs	\$300	\$794	\$269	\$276	\$0
Legal Costs	\$33	\$39	\$48	\$50	\$25
Employee Benefits as a percentage of salaries*	28.67%	27.89%	29.39%	29.45%	29.27%

\*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 2019-20 revised appropriations and the 2020-21 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 the School Alliance Insurance Fund (SAIF)	0
	Health Insurance - Public Employer Trust which is a fully insured pool of about 100 NJ public employers for medical benefits	0
Municipal/Public Works	Washington Township Municipality for grass mowing and plowing of parking lots	0
Purchasing	ESC of NJ and Hunterdon County ESC for Supplies and Services	0
	ACES for Electrical and Gas	0
Staffing - Other	Warren County Special Services School District providing LDTC and Speech Services	0
Transportation Services, including Fuel	Coordinated Transportation with Warren Hills Regional High School	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	6,489,777
	(D) Total School Levy	6,489,777
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	681,354,276
	(H) Estimated Equalized Valuation (as of 10/01/19)	716,234,916
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9525
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9525
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9061
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9061

Employee Contract List for District

Name	Category	Measure
Jean Flynn	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$140,051
	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	07/01/19
	End Date of Contract	06/30/20
	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	holidays
	Total Allowances Amount	\$2,470
	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	\$28,475
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement \$539 a day for unused sick days Max \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No carryover -Max 25 days @ \$539 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	Technology/Testing Coord
	Base Annual Salary Amount	\$98,666
	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	07/01/19
	End Date of Contract	06/30/20
	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	holidays

Employee Contract List for District

Name	Category	Measure
Jessica Garcia	Total Allowances Amount	\$2,139
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$8,928
	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	\$7,590
	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 @ \$379.48 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	\$147,013
	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	holidays
	Total Allowances Amount	\$4,414
	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	\$31,950
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement \$500 a day limit \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	5 day carryover - Max 30 days @ \$565 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	CST Coord
	Base Annual Salary Amount	\$106,646
	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	07/01/19
	End Date of Contract	06/30/20
	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	holidays
	Total Allowances Amount	\$1,884
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$8,038
	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	\$23,203	
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 Carryover - Max 20 days @ \$410.17 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