

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	439.0	394.0	411.0
On Roll Special Ed Full-Time	77.0	82.0	81.0
On Roll Subtotal	516.0	476.0	492.0
In Private School Placements	2.0	1.0	1.0
Sent to Other Districts Regular		1.0	0.0
Sent to Other Districts Special Ed		3.0	0.0
Received	7.0	5.0	5.0
In State Facilities	1.0		0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	4,703,849	4,797,926	5,054,235
Total Tuition	10-1300	24,439	7,500	7,500
Unrestricted Miscellaneous Revenues	10-1XXX	3,646	750	2,500
Subtotal - Revenues From Local Sources		4,731,934	4,806,176	5,064,235
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	11,162	11,162	27,569
Extraordinary Aid	10-3131	3,554	3,554	3,021
Categorical Special Education Aid	10-3132	295,434	295,434	295,505
Equalization Aid	10-3176	2,437,988	2,437,988	2,497,251
Categorical Security Aid	10-3177	23,302	23,302	96,092
Parcc Readiness Aid	10-3181	5,260	5,260	0
Per Pupil Growth Aid	10-3182	5,260	5,260	0
Professional Learning Community Aid	10-3183	5,460	5,460	0
Host District Support Aid	10-3184	1,887	2,156	0
Other State Aids	10-3XXX	2,278	0	0
Subtotal - Revenues From State Sources		2,791,585	2,789,576	2,919,438
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	0	15,005
Subtotal - Revenues From Federal Sources		0	0	15,005
Budgeted Fund Balance - Operating Budget	10-303	0	619,408	616,012
Adjustment For Prior Year Encumbrances		0	123,463	0
Actual Revenues (Over)/Under Expenditures		-190,106	0	0
Total Operating Budget		7,333,413	8,338,623	8,614,690
Grants and Entitlements:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	18	0	0
Total Revenues From State Sources		18	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	135,694	143,196	121,717
Title II	20-4451-4455	18,457	20,033	17,029
Title III	20-4491-4494	3,145	0	0
Title IV	20-4471-4474	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	127,142	145,030	123,276
Total Revenues From Federal Sources		284,438	318,259	270,522
Total Grants And Entitlements		284,456	318,259	270,522
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	191,499	166,488	198,663
Total Revenues From Local Sources		191,499	166,488	198,663
Budgeted Fund Balance	40-303	0	30,000	1
Total Local Repayment Of Debt		191,499	196,488	198,664
Actual Revenues (Over)/Under Expenditures		7,189	0	0
Total Repayment Of Debt		198,688	196,488	198,664
Total Revenues/Sources		7,816,557	8,853,370	9,083,876
Total Revenues/Sources Net of Transfers		7,816,557	8,853,370	9,083,876

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,331,239	2,633,611	2,482,227
Special Education - Instruction	11-2XX-100-XXX	751,774	777,566	730,478
Basic Skills/Remedial - Instruction	11-230-100-XXX	220,344	280,180	281,928
Bilingual Education - Instruction	11-240-100-XXX	95,150	70,505	72,530
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	42,722	50,383	102,938
Undist. Expenditures - Health Services	11-000-213-XXX	144,943	156,055	160,208
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	283,605	267,172	281,892
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	53,407	53,240	21,455
Undist. Expenditures - Guidance	11-000-218-XXX	160,199	172,615	177,238
Undist. Expenditures - Child Study Teams	11-000-219-XXX	227,788	253,603	226,818
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	66,982	70,294	71,326
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	104,544	108,790	112,440
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	273,122	272,989	278,059
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	122,814	138,404	143,087
Undist. Expend. - Central Services	11-000-251-XXX	113,414	116,000	116,747
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	555,522	761,093	870,992
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	104,039	156,680	166,500
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,622,251	1,950,700	2,237,692
Total Undistributed Expenditures		3,875,352	4,528,018	4,967,392
Total General Current Expense		7,273,859	8,289,880	8,534,555
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	12,485	12,485	12,485
Total Capital Outlay		12,485	12,485	12,485
Transfer Of Funds To Charter Schools	10-000-100-56X	47,069	36,258	67,650
General Fund Grand Total		7,333,413	8,338,623	8,614,690

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	18	0	0
Total Other State Projects		18	0	0
Total State Projects	20-XXX-XXX-XXX	18	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	135,694	143,196	121,717
Title II	20-XXX-XXX-XXX	18,457	20,033	17,029
Title III	20-XXX-XXX-XXX	3,145	0	0
Title IV	20-XXX-XXX-XXX	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	127,142	145,030	123,276
Total Federal Projects	20-XXX-XXX-XXX	284,438	318,259	270,522
Total Special Revenue Funds		284,456	318,259	270,522
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	198,688	196,488	198,664
Total Debt Service Funds		198,688	196,488	198,664
Total Expenditures/Appropriations		7,816,557	8,853,370	9,083,876
Total Expenditures Net of Transfers		7,816,557	8,853,370	9,083,876

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	275,023	257,460	252,278	250,000
Unrestricted	Repayment of Debt	37,190	30,001	1	0
Restricted for General Operating Budget	Capital Reserve	1	1	1	1
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	1,084,325	1,227,960	613,734	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	\$12,405	\$14,113	\$15,834	\$17,234	\$16,971
Total Classroom Instruction	\$7,824	\$8,609	\$9,864	\$10,636	\$10,758
Classroom-Salaries and Benefits	\$7,162	\$7,899	\$8,881	\$9,407	\$9,988
Classroom-General Supplies and Textbooks	\$194	\$181	\$291	\$440	\$251
Classroom-Purchased Services	\$468	\$530	\$691	\$790	\$519
Total Support Services	\$2,383	\$2,988	\$3,150	\$3,392	\$2,865
Support Services-Salaries and Benefits	\$1,951	\$2,478	\$2,654	\$2,852	\$2,320
Total Administrative Costs	\$989	\$1,065	\$1,107	\$1,190	\$1,175
Administration Salaries and Benefits	\$750	\$799	\$830	\$892	\$887
Total Operations and Maintenance of Plant	\$1,209	\$1,451	\$1,713	\$2,016	\$2,174
Operations and Maintenance-Salaries and Benefits	\$685	\$827	\$891	\$958	\$943
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	\$17	\$19	\$24	\$26	\$25
Employee Benefits as a percentage of salaries*	34.82%	36.55%	43.19%	41.80%	48.15%

*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)
Business Services	Contract business services from the Pohatcong Township BOE	0
Staffing - Other	Share Spanish teacher with the Oxford Township BOE	0
Staffing - Other	Share an ESL teacher with the Mansfield BOE	0
Transportation Services, including Fuel	Utilize Warren Hills Regional School District & WCSSSD for transportation services	0
Purchasing	Participate in the ACES cooperative purchasing program	0
Purchasing	Participate in the HCESC & Middlesex Regional ESC cooperative purchasing program	0
Curriculum Services	Shared curriculum coordinator with the Warren Hills cluster	0

ID=Washington Boro

Category	Amount
(A) General Fund School Levy	5,054,235
(D) Total School Levy	5,252,898
(B) Estimated Net Taxable Valuation (as of 02/06/18)	366,650,347
(H) Estimated Equalized Valuation (as of 02/06/18)	461,311,459
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3785
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.4327
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0956
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1387

Name=Earl Jenkins

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Supervisor of Instruction
Base Annual Salary Amount	\$98,000
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	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	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$180
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	Not allowed by contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not allowed by contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Not allowed by contract
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=Earl Jenkins

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=Jacqueline Nassry

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$130,000
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	11/01/17
End Date of Contract	06/30/22
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	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$2,055
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	Not allowed by contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not allowed by contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Not allowed by contract
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=Jacqueline Nassry

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	Waiver payment for opting out of benefits
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Shared Services Agreement

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.2
Shared with Another District?	Y
Shared County	41
Shared District	4200
Job Title Other District	SBA
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	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$0
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
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=Shared Services Agreement

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	District pays the Pohatcong Township BOE \$65,00
Additional Comment 2	for contracted business services
Additional Comment 3	None Reported

Name=Sherry Koeppen

Category	Measure
Job Title	Principal
Job Title II	None Reported
Base Annual Salary Amount	\$100,000
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	08/01/17
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	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$1,150
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	Not allowed by contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not allowed by contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Not allowed by contract
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=Sherry Koeppen

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	Waiver payment for opting out of benefits
Additional Comment 2	None Reported
Additional Comment 3	None Reported