

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	394.0	407.0	441.0
On Roll Special Ed Full-Time	82.0	80.0	77.0
On Roll Subtotal	476.0	487.0	518.0
In Private School Placements	1.0		1.0
Sent to Other Districts Regular	1.0	0.0	0.0
Sent to Other Districts Special Ed	3.0		0.0
Received	5.0	5.0	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	4,797,926	5,054,235	5,155,320
Total Tuition	10-1300	41,129	7,500	0
Unrestricted Miscellaneous Revenues	10-1XXX	5,681	2,500	4,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	0	1
Subtotal - Revenues From Local Sources		4,844,736	5,064,235	5,159,321
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	11,162	27,569	27,569
Extraordinary Aid	10-3131	0	3,021	0
Categorical Special Education Aid	10-3132	295,434	295,505	295,505
Equalization Aid	10-3176	2,497,251	2,497,251	2,649,033
Categorical Security Aid	10-3177	23,302	96,092	96,092
PARCC Readiness Aid	10-3181	5,260	0	0
Per Pupil Growth Aid	10-3182	5,260	0	0
Professional Learning Community Aid	10-3183	5,460	0	0
Host District Support Aid	10-3184	2,156	0	0
Other State Aids	10-3XXX	0	250,800	0
Subtotal - Revenues From State Sources		2,845,285	3,170,238	3,068,199
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	15,005	22,262
Subtotal - Revenues From Federal Sources		0	15,005	22,262
Budgeted Fund Balance - Operating Budget	10-303	0	616,012	576,434
Adjustment For Prior Year Encumbrances		0	105,409	0
Actual Revenues (Over)/Under Expenditures		61,028	0	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Operating Budget		7,751,049	8,970,899	8,826,216
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid	20-3218	0	0	421,080
Total Revenues From State Sources		0	0	421,080
Revenues from Federal Sources:				
Title I	20-4411-4416	154,841	140,144	119,122
Title II	20-4451-4455	24,870	18,704	15,898
Title III	20-4491-4494	2,183	0	0
Title IV	20-4471-4474	10,000	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	163,106	139,397	118,487
Other	20-4XXX	8,373	0	0
Total Revenues From Federal Sources		363,373	308,245	262,007
Total Grants And Entitlements		363,373	308,245	683,087
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	166,488	198,663	190,288
Total Revenues From Local Sources		166,488	198,663	190,288
Total Local Repayment Of Debt		166,488	198,663	190,288
Actual Revenues (Over)/Under Expenditures		30,001	0	0
Total Repayment Of Debt		196,489	198,663	190,288
Total Revenues/Sources		8,310,911	9,477,807	9,699,591
Total Revenues/Sources Net of Transfers		8,310,911	9,477,807	9,699,591

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,467,898	2,552,835	2,392,952
Special Education - Instruction	11-2XX-100-XXX	611,231	901,675	854,731
Basic Skills/Remedial - Instruction	11-230-100-XXX	276,309	281,928	185,740
Bilingual Education - Instruction	11-240-100-XXX	87,062	72,530	74,730
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	141,271	102,938	138,064
Undist. Expenditures - Health Services	11-000-213-XXX	143,752	160,208	163,250
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	295,492	281,892	342,092
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	62,393	21,455	23,112
Undist. Expenditures - Guidance	11-000-218-XXX	163,180	178,361	177,747
Undist. Expenditures - Child Study Teams	11-000-219-XXX	226,414	226,818	233,860
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	67,095	71,326	90,375
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	109,085	112,440	114,988
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	268,868	310,229	282,598
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	148,119	143,087	146,682
Undist. Expend. - Central Services	11-000-251-XXX	115,332	116,747	117,904
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	610,417	897,500	997,250
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	154,734	166,500	232,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,742,967	2,292,295	2,186,927
Total Undistributed Expenditures		4,249,119	5,081,796	5,246,849
Total General Current Expense		7,691,619	8,890,764	8,755,002
Capital Expenditures:				
Equipment	12-XXX-XXX-730	34,472	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	12,485	12,485	12,485

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Interest Deposit To Capital Reserve	10-604	0	0	1
Total Capital Outlay		46,957	12,485	12,486
Transfer Of Funds To Charter Schools	10-000-100-56X	12,473	67,650	58,728
General Fund Grand Total		7,751,049	8,970,899	8,826,216
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	0	0	421,080
Total Preschool Education Aid	20-218-XXX-XXX	0	0	421,080
Total State Projects	20-XXX-XXX-XXX	0	0	421,080
Federal Projects:				
Title I	20-XXX-XXX-XXX	154,841	140,144	119,122
Title II	20-XXX-XXX-XXX	24,870	18,704	15,898
Title III	20-XXX-XXX-XXX	2,183	0	0
Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	163,106	139,397	118,487
Other	20-XXX-XXX-XXX	8,373	0	0
Total Federal Projects	20-XXX-XXX-XXX	363,373	308,245	262,007
Total Special Revenue Funds		363,373	308,245	683,087
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	196,489	198,663	190,288
Total Debt Service Funds		196,489	198,663	190,288
Total Expenditures/Appropriations		8,310,911	9,477,807	9,699,591
Total Expenditures Net of Transfers		8,310,911	9,477,807	9,699,591

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	257,460	252,278	250,000	250,000
Unrestricted	Repayment of Debt	30,001	0	0	0
Restricted for General Operating Budget	Capital Reserve	1	1	1	2
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	1,227,960	1,190,168	576,434	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	\$14,113	\$15,590	\$16,971	\$17,924	\$17,199
Total Classroom Instruction	\$8,609	\$9,411	\$10,758	\$11,521	\$10,841
Classroom-Salaries and Benefits	\$7,899	\$8,377	\$9,988	\$10,751	\$9,992
Classroom-General Supplies and Textbooks	\$181	\$370	\$251	\$357	\$355
Classroom-Purchased Services	\$530	\$664	\$519	\$413	\$494
Total Support Services	\$2,988	\$3,318	\$2,865	\$2,896	\$2,944
Support Services-Salaries and Benefits	\$2,478	\$2,771	\$2,320	\$2,342	\$2,324
Total Administrative Costs	\$1,065	\$1,191	\$1,175	\$1,253	\$1,137
Administration Salaries and Benefits	\$799	\$939	\$887	\$894	\$862
Total Operations and Maintenance of Plant	\$1,451	\$1,670	\$2,174	\$2,254	\$2,277
Operations and Maintenance-Salaries and Benefits	\$827	\$880	\$943	\$952	\$924
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$0	\$73	\$0	\$0	\$0
Legal Costs	\$19	\$14	\$25	\$25	\$23
Employee Benefits as a percentage of salaries*	36.55%	39.54%	48.15%	46.84%	43.45%

\*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)
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	5,155,320
(D) Total School Levy	5,345,608
(B) Estimated Net Taxable Valuation (as of 02/13/19)	366,449,300
(H) Estimated Equalized Valuation (as of 02/13/19)	453,301,954
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.4068
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.4588
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1373
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1793

Name=Earl Jenkins

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Supervisor of Instruction
Base Annual Salary Amount	\$100,450
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	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$185
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

Name=Earl Jenkins

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=Interlocal 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	07/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	0
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

Name=Interlocal Services Agreement

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	District pays the Pohatcong Township BOE
Additional Comment 2	\$65,000 for contracted business services
Additional Comment 3	None Reported

Name=Jacqueline Nassry

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$132,500
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	\$1,885
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

Name=Jacqueline Nassry

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

Name=Sherry Koeppen

Category	Measure
Job Title	Principal
Job Title II	None Reported
Base Annual Salary Amount	\$102,500
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	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



Name=Sherry Koeppen

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