

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

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
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
Subtotal - Revenues From Local Sources		1,252,739	866,503	834,505
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
Subtotal - Revenues From State Sources		674,219	612,248	532,809
Budgeted Fund Balance - Operating Budget	10-303	0	203,735	745,212
Withdrawal From Maint. 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
Total Operating Budget		1,372,033	1,892,844	2,112,526
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	2,393	0	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Revenues From Local Sources	20-1XXX	2,393	0	0
Total Grants And Entitlements		2,393	0	0
Total Revenues/Sources		1,374,426	1,892,844	2,112,526
Total Revenues/Sources Net of Transfers		1,374,426	1,892,844	2,112,526

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,008,109	939,373	1,204,224
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	7,345	1,900	1,900
Undist. Expenditures - Child Study Teams	11-000-219-XXX	0	110,000	110,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	617	0	0
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	36,622	124,992	132,920
Undist. Expend. - Central Services	11-000-251-XXX	56,548	152,407	168,292
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	13,483	14,191	15,600
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	76,800	209,050	54,000
Undist. Expend.-Student Transportation Serv.	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	2,093,686
Total General Current Expense		1,353,193	1,874,004	2,093,686
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	18,840	18,840	18,840
Total Capital Outlay		18,840	18,840	18,840
General Fund Grand Total		1,372,033	1,892,844	2,112,526
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,393	0	0
Total Special Revenue Funds		2,393	0	0
Total Expenditures/Appropriations		1,374,426	1,892,844	2,112,526
Total Expenditures Net of Transfers		1,374,426	1,892,844	2,112,526

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	265,548	279,445	263,897	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	195,910	195,910	0	0
Restricted for General Operating Budget	Legal Reserve	379,578	919,502	731,315	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	\$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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Business Office/Business Administrator/Board Secretary Services	0
Business Services	Treasurer	0
Special Education Services	Child Study Team Services	0
Technology Services	Website and Email Support	0

ID=Washington Township

Category	Amount
(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