

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
In Private School Placements	0.0	0.0	1.0
Sent to Other Districts Regular	59.0	56.0	48.0
Sent to Other Districts Special Ed	10.0	14.0	15.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	1,482,945	1,482,945	1,558,441
	Total Tax Levy	10-121x	1,482,945	1,482,945	1,558,441
	Other Local Governmental Units-Unrestricted	10-12XX	50,000	50,000	280,000
	Unrestricted Miscellaneous Revenues	10-1XXX	11,990	500	500
	Total Revenues from Local Sources		1,544,935	1,533,445	1,838,941
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	83,884	83,884	58,245
	Extraordinary Aid	10-3131	102,169	50,000	85,000
	Categorical Special Education Aid	10-3132	52,560	42,496	75,718
	Equalization Aid	10-3176	1,301	0	0
	Categorical Security Aid	10-3177	9,777	9,777	10,363
	Other State Aids	10-3XXX	455	0	0
	Total Revenues from State Sources		250,146	186,157	229,326
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	286,068	150,000
	Adjustment for Prior Year Encumbrances		0	58,743	0
	Actual Revenues (Over)/Under Expenditures		187,879	0	0
General Fund Revenues	Total Operating Budget		1,982,960	2,064,413	2,218,267
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	130,626	92,142	111,342
	Total Revenues from State Sources		130,626	92,142	111,342
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	46,071	31,812
Special Revenue Fund Revenues	Total Grants and Entitlements		130,626	138,213	143,154
All Fund Revenues	Total Revenues/Sources		2,113,586	2,202,626	2,361,421
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	46,071	31,812
	Total Revenues/Sources Net of Transfers		2,113,586	2,156,555	2,329,609

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	0	46,071	31,812
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,420,538	1,312,927	1,458,380
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	148,630	230,700	280,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	5,936	6,233	6,233
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	18,727	21,873	20,473
	Undistributed Expenditures-Central Services	11-000-251-XXX	60,440	63,862	63,662
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	9,663	11,156	10,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	3,456	4,500	4,500
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	296,730	346,367	324,367
	Total Undistributed Expenditures		1,964,120	1,997,618	2,167,615
General Fund Current Expenses	Total General Current Expense		1,964,120	2,043,689	2,199,427
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	18,840	20,724	18,840
	Total Capital Outlay		18,840	20,724	18,840
General Fund Expenses and Transfers	General Fund Grand Total		1,982,960	2,064,413	2,218,267
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	130,626	138,213	143,154
	Total Preschool Education Aid	20-218-XXX-XXX	130,626	138,213	143,154
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	130,626	138,213	143,154
Special Revenue Fund Expenses	Total Special Revenue Funds		130,626	138,213	143,154
All Fund Expenses	Total Expenditures/Appropriations		2,113,586	2,202,626	2,361,421
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	46,071	31,812
	Total Expenditures Net of Transfers		2,113,586	2,156,555	2,329,609

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	330,062	319,319	308,911	158,911
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	469,629	275,660	0	0
	Unemployment Fund	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 Special Revenue Fund	Student Activity Fund	0	0	0	0
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 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 2024-25 revised appropriations and the 2025-26 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.

Estimated Tax Rates

Municipality	Category	Amount
Washington Township	(A) General Fund School Levy	1,558,441
	(D) Total School Levy	1,558,441
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	94,815,968
	(H) Estimated Equalized Valuation (as of 10/01/24)	123,635,353
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.6436
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.6436
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2605
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2605