

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
In Private School Placements	0.0	0.0	1.0
Sent to Other Districts Regular	56.0	50.0	49.0
Sent to Other Districts Special Ed	14.0	12.0	11.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	1,482,945	1,558,441	1,589,610
	Total Tax Levy	10-121x	1,482,945	1,558,441	1,589,610
	Other Local Governmental Units-Unrestricted	10-12XX	50,000	280,000	175,000
	Unrestricted Miscellaneous Revenues	10-1XXX	10,089	500	754
	Total Revenues from Local Sources		1,543,034	1,838,941	1,765,364
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	83,880	58,245	60,890
	Extraordinary Aid	10-3131	139,711	85,000	120,000
	Categorical Special Education Aid	10-3132	42,500	75,718	80,884
	Categorical Security Aid	10-3177	9,780	10,363	11,213
	Adjustment Aid	10-3178	6,114	0	0
	Other State Aids	10-3XXX	934	0	0
	Total Revenues from State Sources		282,919	229,326	272,987
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	150,000	50,000
	Adjustment for Prior Year Encumbrances		0	12,167	0
	Actual Revenues (Over)/Under Expenditures		201,949	0	0
General Fund Revenues	Total Operating Budget		2,027,902	2,230,434	2,088,351
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	92,142	111,342	115,325
	Total Revenues from State Sources		92,142	111,342	115,325
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	46,071	31,812	32,950
Special Revenue Fund Revenues	Total Grants and Entitlements		138,213	143,154	148,275
All Fund Revenues	Total Revenues/Sources		2,166,115	2,373,588	2,236,626
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	46,071	31,812	32,950
	Total Revenues/Sources Net of Transfers		2,120,044	2,341,776	2,203,676

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	46,071	31,812	32,950
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,309,831	1,462,580	1,396,387
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	223,252	288,005	271,238
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	6,233	5,033	0
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	19,349	21,635	21,823
	Undistributed Expenditures-Central Services	11-000-251-XXX	63,845	63,662	40,200
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	9,856	10,053	10,254
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	3,380	4,447	4,963
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	325,361	324,367	291,696
	Total Undistributed Expenditures		1,961,107	2,179,782	2,036,561
General Fund Current Expenses	Total General Current Expense		2,007,178	2,211,594	2,069,511
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	20,724	18,840	18,840
	Total Capital Outlay		20,724	18,840	18,840
General Fund Expenses and Transfers	General Fund Grand Total		2,027,902	2,230,434	2,088,351
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	138,213	143,154	148,275
	Total Preschool Education Aid	20-218-XXX-XXX	138,213	143,154	148,275
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	138,213	143,154	148,275
Special Revenue Fund Expenses	Total Special Revenue Funds		138,213	143,154	148,275
All Fund Expenses	Total Expenditures/Appropriations		2,166,115	2,373,588	2,236,626
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	46,071	31,812	32,950
	Total Expenditures Net of Transfers		2,120,044	2,341,776	2,203,676

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	319,319	439,606	300,000	250,000
	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	275,660	0	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	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 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.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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)
Business Services	All BA Functions shared with Mullica Township	20,000

Estimated Tax Rates

Municipality	Category	Amount
Washington Township	(A) General Fund School Levy	1,589,610
	(D) Total School Levy	1,589,610
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	94,839,677
	(H) Estimated Equalized Valuation (as of 10/01/25)	151,767,720
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.6761
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.6761
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0474
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0474