

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
In Private School Placements	0.0	0.0	1.0
Sent to Other Districts Regular	60.0	59.0	59.0
Sent to Other Districts Special Ed	9.0	10.0	7.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	846,095	1,482,945	1,482,945
	Other Local Governmental Units-Unrestricted	10-12XX	0	50,000	50,000
	Unrestricted Miscellaneous Revenues	10-1XXX	19,921	1,000	500
	Total Revenues from Local Sources		866,016	1,533,945	1,533,445
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	83,884	83,884	83,884
	Extraordinary Aid	10-3131	79,438	25,000	50,000
	Categorical Special Education Aid	10-3132	52,560	52,560	42,496
	Equalization Aid	10-3176	57,259	1,301	0
	Categorical Security Aid	10-3177	9,777	9,777	9,777
	Other State Aids	10-3XXX	37,556	36,932	0
	Total Revenues from State Sources		320,474	209,454	186,157
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	496,359	286,068
	Adjustment for Prior Year Encumbrances		0	41,927	0
	Actual Revenues (Over)/Under Expenditures		608,617	0	0
General Fund Revenues	Total Operating Budget		1,795,107	2,281,685	2,005,670
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	82,260	130,626	92,142
	Total Revenues from State Sources		82,260	130,626	92,142
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	21,756	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	76,191	46,071
Special Revenue Fund Revenues	Total Grants and Entitlements		82,260	228,573	138,213
All Fund Revenues	Total Revenues/Sources		1,877,367	2,510,258	2,143,883
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	21,756	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	76,191	46,071
	Total Revenues/Sources Net of Transfers		1,877,367	2,412,311	2,097,812

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	0	97,947	46,071
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,259,983	1,521,557	1,247,289
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	0	144,444	280,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	128,334	14,469	6,233
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	29,400	20,754	19,973
	Undistributed Expenditures-Central Services	11-000-251-XXX	57,562	61,040	63,862
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	9,474	10,853	11,156
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	3,570	4,000	4,500
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	287,944	385,879	307,746
		Total Undistributed Expenditures		1,776,267	2,162,996
General Fund Current Expenses	Total General Current Expense		1,776,267	2,260,943	1,986,830
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	18,840	20,742	18,840
	Total Capital Outlay		18,840	20,742	18,840
General Fund Expenses and Transfers	General Fund Grand Total		1,795,107	2,281,685	2,005,670
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	82,260	228,573	138,213
	Total Preschool Education Aid	20-218-XXX-XXX	82,260	228,573	138,213
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	82,260	228,573	138,213
Special Revenue Fund Expenses	Total Special Revenue Funds		82,260	228,573	138,213
All Fund Expenses	Total Expenditures/Appropriations		1,877,367	2,510,258	2,143,883
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	0	21,756	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	76,191	46,071
	Total Expenditures Net of Transfers		1,877,367	2,412,311	2,097,812

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	305,018	330,062	27,672	17,264
	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	1,145,200	469,629	275,660	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			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	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 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 2023-24 revised appropriations and the 2024-25 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	Shared business office services with Mullica Township	0
Special Education Services	Shared CST service with Mullica Township	0
Transportation Services, including Fuel	GEH Transportation	0

Estimated Tax Rates

Municipality	Category	Amount
Washington Township	(A) General Fund School Levy	1,482,945
	(D) Total School Levy	1,482,945
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	94,858,284
	(H) Estimated Equalized Valuation (as of 10/01/23)	139,476,926
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.5633
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.5633
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.0632
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.0632