

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 Information Technology | 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 |
| 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= $100 \times (A) / (B)$ | 1.5633 |
| | (F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$ | 1.5633 |
| | (I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$ | 1.0632 |
| | (L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$ | 1.0632 |