

# Washington Township School District 2025-26 Budget

Welcome to the Washington Township School District's budget presentation for the 2025-26 fiscal year. This proposal outlines our financial plan for maintaining educational excellence while addressing numerous fiscal challenges.

As we navigate constrained resources and increasing demands, our focus remains on responsible stewardship of taxpayer dollars while ensuring our students receive the high-quality education they deserve. Throughout this presentation, we'll explore our budget goals, challenges, revenue sources, and expenditure plans.

We appreciate your engagement as stakeholders in this important process, and we welcome your questions and feedback as we work together to finalize a budget that balances fiscal responsibility with educational excellence.



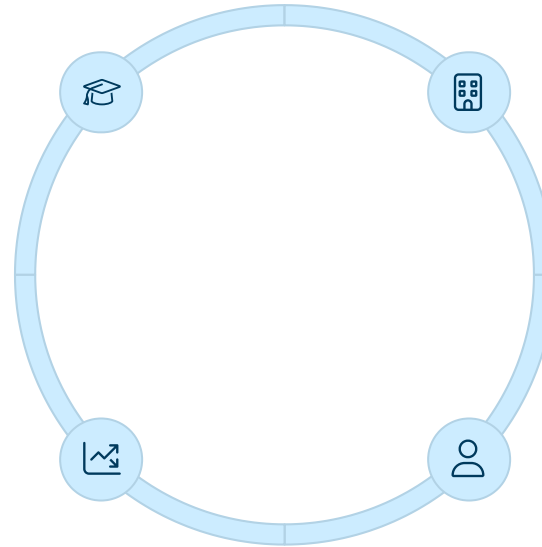
# Budget Goals for 2025-26

## Educational Excellence

Maintain quality instruction

## Fiscal Sustainability

Balance resources responsibly



## Infrastructure Investment

Address aging facilities

## Enrollment Management

Support growing student population

Our budget priorities focus on maintaining educational excellence despite financial constraints. We aim to deliver high-quality instruction aligned with New Jersey Learning Standards while addressing critical infrastructure needs in our aging facilities.

With enrollment steadily increasing, we must preserve appropriate class sizes and expand specialized programs for diverse student needs. We're also developing contingency plans for potential student population growth from township housing developments.

Fiscal sustainability remains paramount as we implement efficiency measures to address rising costs in transportation, healthcare, and utilities. We continue to advocate for equitable allocation of PILOT revenues to support essential school programming.

# Budget Challenges



## Inadequate State Funding

District received only \$44,345 of the \$89,836 increase owed under the funding formula due to an artificial 6% cap on state aid increases.



## PILOT Program Inequities

The Payment In Lieu Of Taxes program inflates property valuation and income calculations without generating corresponding tax revenue for schools.



## Rising Operational Costs

Contractual salary increases, escalating utility expenses, and enhanced security requirements continue to strain our budget.



## Enrollment Growth

Increasing student population requires additional special education and general education supports despite resource limitations.

Our district continues to face significant challenges that impact our budgetary planning. The PILOT program particularly affects our fiscal health as the school district receives no financial support from it, yet must educate students from these properties. Meanwhile, our aging infrastructure requires ongoing maintenance that becomes increasingly difficult to fund.

# Cost Savings Initiatives

The district continues to implement various cost-saving measures while maintaining quality education.



## Purchasing Cooperatives

Hunterdon County ESC, ESC of NJ for supplies, SAIF for insurance, and ACES for gas



## Shared Services

Cluster curriculum writing, Transportation Coordinator with Warren Hills, transportation contracts/services, and shared Preschool Instructional Coach with Clinton Twp.



## Program Optimizations

In-district special education programs, E-Rate savings for internet and IT services, reduction of general supplies and textbooks



## Healthcare & Staffing

Health plan consortium membership, maintained Ch.78 contributions at tier 4, strategic staffing reductions since 2015



## Grant Funding

Secured additional grants including Preschool Expansion, Preschool Expansion Facilities, Clean Energy, REAP Grants, and Recreation Grants



## Future Initiatives

Elimination of planned maintenance projects and continued exploration of practical, cost-saving shared services and grant opportunities

# Grants Awarded (FY2018 - FY2026)

Washington Township School District has secured **\$1,298,382.81** in grant funding across various categories



## Technology & Education

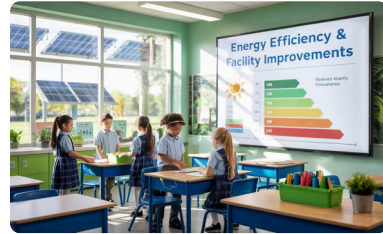
REAP Technology Grants: \$247,556.00

ExxonMobil Grants: \$13,000.00

High Impact Tutoring: \$82,175.00

Preschool Expansion: \$102,150.00

**Total: \$444,881.00**



## Energy & Facility Improvements

Direct Install BC (Boiler/Roof/LED):  
\$125,000.00

Direct Install PC (Roof/LED):  
\$35,260.33

NJ Clean Energy (Plumbing):  
\$65,554.50

NJ Clean Energy (BC-HVAC):  
\$182,350.00

**Total: \$408,164.83**



## Community & Emergency Support

FEMA: \$180,724.98

WC Municipal & Charitable Trust:  
\$71,952.00

NJ Community Recreation:  
\$146,000.00

**Total: \$398,676.98**



## Nutrition & Climate

National School Lunch Program  
Equipment: \$40,000.00

Climate Awareness Grant: \$6,660.00

**Total: \$46,660.00**



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## Budget Overview

**80.45%**

**Local Tax Levy**

\$7,876,074

**8.00%**

**State Aid**

\$783,421

**5.77%**

**Preschool Aid**

\$564,708

**5.78%**

**Other Revenue**

\$566,291

Our total budget for the 2025-26 fiscal year amounts to \$9,790,494. As illustrated in the chart, over 80% of our funding comes from local property taxes, highlighting our heavy reliance on the community for financial support. This dependence on local funding underscores the impact of inadequate state aid.

Other revenue sources include transportation funds from Warren Hills, ESEA grants, IDEA grants, REAP grants, and interest income. Preschool Aid, while substantial, can only be used for general education preschool costs, limiting its application to other district needs.

# Budget Revenues

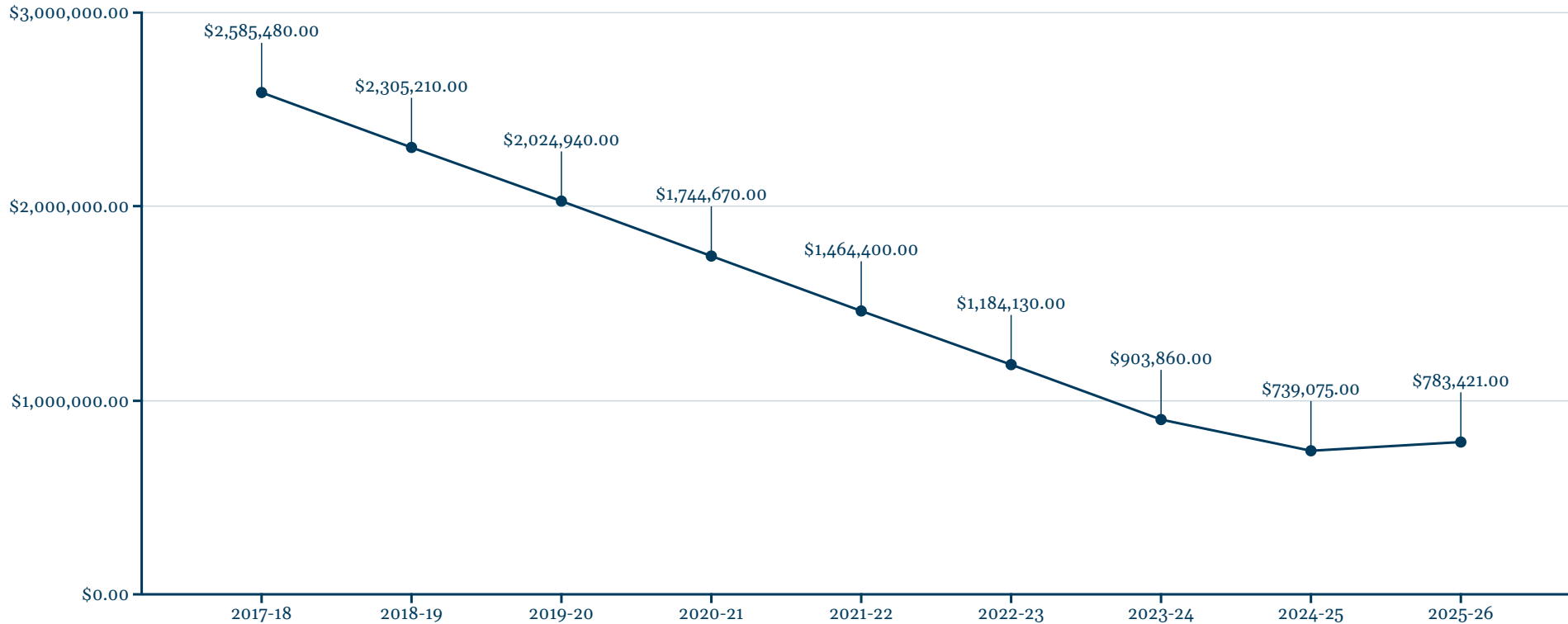
Revenue Source	Budget	Notes
Local Tax Levy	\$7,352,319	2% increase on enrollment adjusted levy
Enrollment Adjustment	\$403,062	Increase due to student growth
Banked Cap	\$120,693	From unused healthcare/enrollment adjustments
State Aid	\$783,421	\$44,346 increase from 2024-25
Preschool Expansion Aid	\$564,708	For general education preschool only
Other Revenue	\$566,291	Grants, interest, and miscellaneous
<b>Total Revenues</b>	<b>\$9,790,494</b>	

Our revenue streams reflect the challenging fiscal environment we face. While we've experienced a modest increase in state aid of \$44,346 for the upcoming year, this must be viewed in context of the significant decrease of \$1,802,059 in state funding since 2017-18.

The enrollment adjustment of \$403,062 and banked cap utilization of \$120,693 are necessary measures to address our growing student population, increases in special education programming (out of district placement & in district programs), rising healthcare costs and increased utilities /supply costs. These adjustments, while increasing the tax levy, are essential for maintaining educational quality.

# State Aid Impact

Washington Township School District has experienced a dramatic reduction in state funding over recent years, significantly impacting our financial operations and increasing reliance on local taxpayers.



While we will receive a modest increase of \$44,346 for 2025-26, our district has lost \$1,802,059 in state funding since 2017-18. This represents a 69.7% reduction over eight years, forcing us to rely more heavily on local property taxes to maintain educational programs and services.





# State Aid

## Washington Township School District (Warren County)

Cumulative State Aid Loss due to S2

	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY 2024</u>	<u>FY2025</u>	<u>FY2026</u>
FY 19 State loss	67,995	67,995	67,995	67,995	67,995	67,995	67,995	67,995
FY 20 State Loss		210,670	210,670	210,670	210,670	210,670	210,670	210,670
FY 21 State Loss			360,507	360,507	360,507	360,507	360,507	360,507
FY 22 State Loss				466,617	466,617	466,617	466,617	466,617
FY 23 State Loss					336,207	336,207	336,207	336,207
FY 24 State Loss						115,503	115,503	115,503
FY 25 State Loss							288,906	288,906
FY 26 State Gain								44,346
Total Reduction in State aid since S2	\$67,995	\$278,665	\$639,172	\$1,105,789	\$1,441,996	\$1,557,499	\$1,846,405	\$1,802,059
Cumulative Loss since S2	\$67,995	\$346,660	\$985,832	\$2,091,621	\$3,533,617	\$5,091,116	\$6,937,521	\$8,739,580

**Cumulative Loss in State Aid: \$8,739,580**

State supplied the district with - 1 time Supplemental Stabilization Aid (22-23) in the amount of \$224,213 and Stabilization Aid (23-24) in the amount of \$8,360.

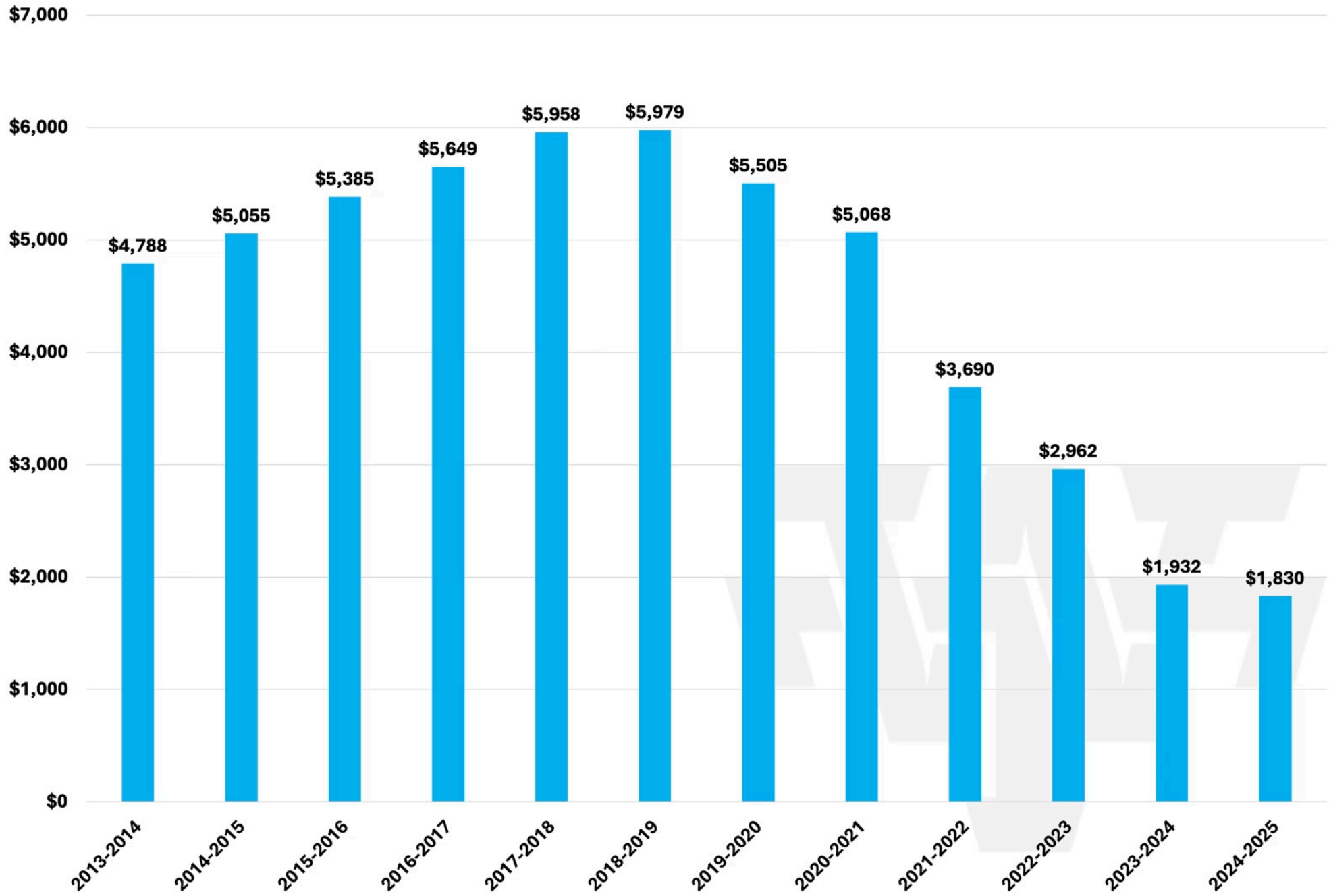


# Warren County – FY 2025 State Aid

District	Approximate Student Enrollment (2024 User Friendly Budget )	FY 2026 Aid	FY25- FY26 Aid Difference	Aid % Difference	State Aid Per Student (State Aid/Students)
Allamuchy	641	\$1,203,248	\$10,074	1.44%	\$1,877.14
Alpha Boro	301	\$2,546,767	\$144,157	6.00%	\$8,461.02
Belvidere Township	781	\$2,888,054	\$163,475	6.00%	\$3,697.89
Blairstown Township	472	\$966,059	\$54,683	6.00%	\$2,046.74
Franklin Township	238	\$337,641	\$19,113	6.00%	\$1,418.66
Frelinghuysen Township	137	\$206,333	-\$2,742	-1.31%	\$1,506.08
Great Meadows Regional	953	\$1,953,920	\$110,600	6.00%	\$2,050.28
Greenwich Township	943	\$4,775,251	\$16,396	0.34%	\$5,063.89
Hackettstown	2715	\$19,933,147	\$552,000	2.85%	\$7,341.86
Harmony Township	275	\$446,577	\$25,279	6.00%	\$1,623.92
Hope Township	200	\$366,284	\$20,733	6.00%	\$1,831.42
Knowlton Township	190	\$338,293	\$7,358	2.22%	\$1,780.49
Lopatcong Township	1095	\$4,624,400	-\$100,519	-2.13%	\$4,223.20
Mansfield Township	614	\$5,284,970	\$213,540	4.21%	\$8,607.44
North Warren Regional	605	\$1,263,476	\$73,341	6.16%	\$2,088.39
Oxford Township	351	\$2,490,220	\$158,942	6.82%	\$7,094.64
Phillipsburg Township	4810	\$54,392,317	\$3,098,337	6.04%	\$11,308.17
Pohatcong Township	461	\$2,667,807	-\$82,509	-3.00%	\$5,787.00
Warren Hills Regional	1679	\$8,811,642	-\$272,525	-3.00%	\$5,248.15
Washington Borough	633	\$5,807,984	\$324,497	5.92%	\$9,175.33
Washington Township	428	\$783,421	\$44,346	6.00%	\$1,830.42
White Township	379	\$562,362	-\$487,772	-2.03%	\$1,483.80



## Washington Township School District State Aid Per Pupil



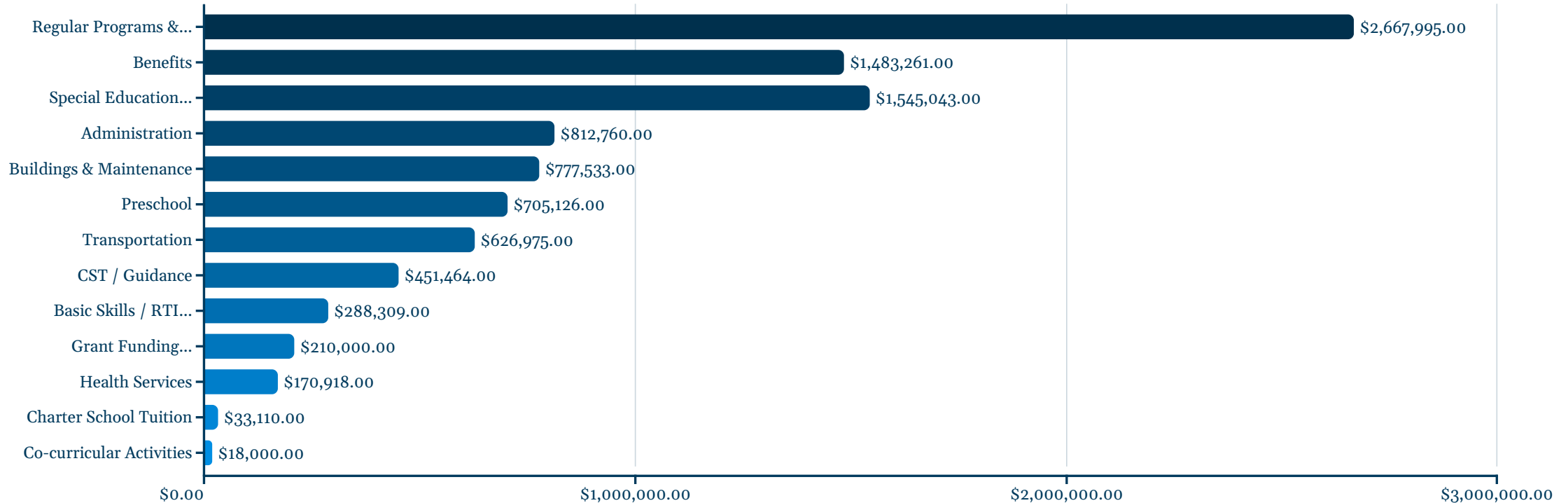


# Budget Expenditures

Expenditure	Budget	Notes
Regular Programs & Instruction	\$ 2,667,995	Teacher salaries, supplies, curriculum, media, professional development, substitutes, trips
Charter School Tuition	\$ 33,110	Charter School Tuition
Special Education Programs & Instruction	\$ 1,545,043	Teacher salaries, supplies, paraprofessional salaries, substitutes, speech services
Basic Skills / RTI Instruction	\$ 288,309	Basic Skill / RTI salaries, supplies, substitutes
Health Services	\$ 170,918	Health offices, supplies, school doctor, substitutes
CST / Guidance	\$ 451,464	CST, secretary, guidance, evaluations, supplies
Administration	\$ 812,760	Administrative salaries, secretaries, legal, liability & facility insurance, information technology services, phone/internet service, supplies
Buildings & Maintenance	\$ 777,533	Custodian and maintenance salaries, maintenance programs, water, electric, gas, inspections, alarm systems, equipment
Transportation	\$ 626,975	Bus routes, transportation office, supplies
Benefits	\$ 1,483,261	Health insurance, social security, pension benefits
Co-curricular Activities	\$ 18,000	After school club stipends, supplies, fees
Preschool	\$ 705,126	Preschool teachers, paraprofessionals, supplies, substitutes, etc.
Grant Funding Expenditures	\$ 210,000	Special education therapies, tuition, supplies, BSI/RTI services, professional development, technology
<b>Total Expenditures</b>	<b>\$ 9,790,494</b>	

# Budget Expenditures

Distribution of the \$9,790,494 total budget across district operations

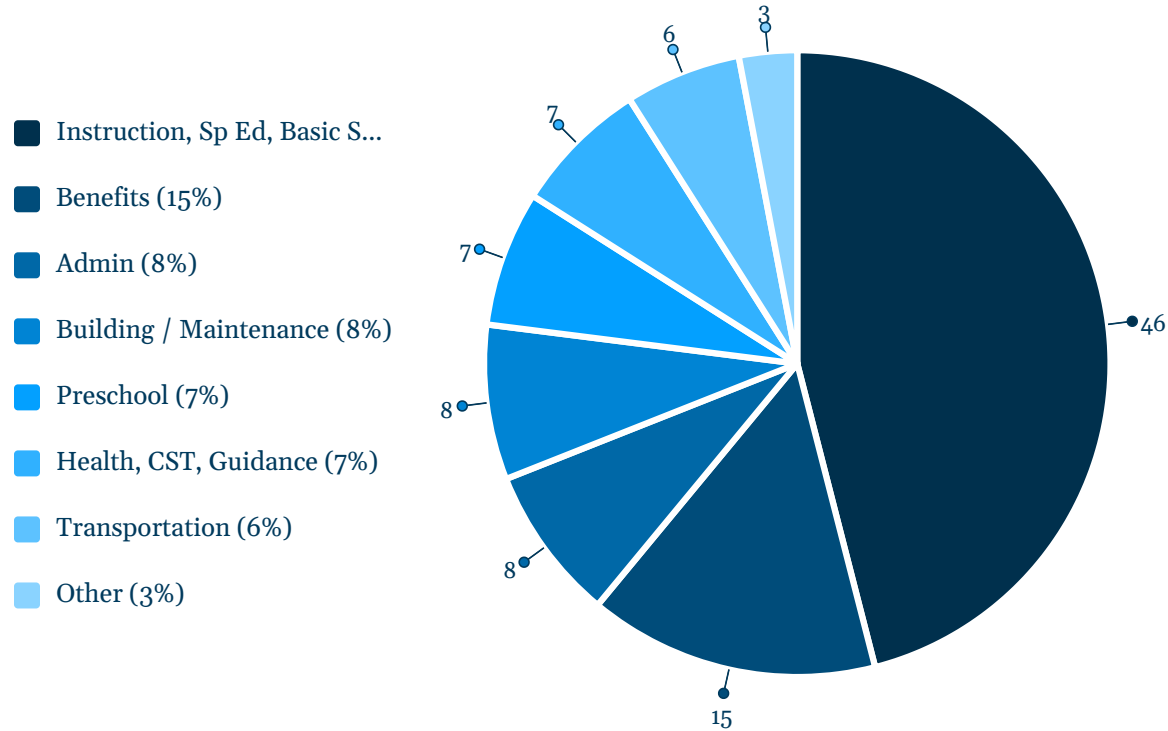


The chart shows budget allocation priorities, with Regular Programs & Instruction, Special Education, and Benefits representing the largest expenditure categories, reflecting our commitment to quality education while managing diverse operational needs.



# Budget Expenditures

Distribution of budget across district operations by category



The largest portion of our budget (46%) is dedicated to Instruction, Special Education, and Basic Skills, reflecting our commitment to quality education. Employee benefits account for 15%, while Administrative and Building/Maintenance expenses each represent 8% of total expenditures.

# Proposed Tax Rate Impact



## Tax Rate

2025-26 Tax Rate: 9.98¢ per \$100 of assessed value



## Contributing Factors

State aid shortfalls, enrollment growth, and inflation in operational costs



## Household Impact

Average monthly increase of \$20.51 per household



## Minimizing Burden

Efficiency measures and phased implementation of necessary improvements

Home Assessment	Monthly Increase	Annual Increase
\$100,000	\$8.32	\$99.78
\$250,000	\$20.79	\$249.45
\$300,000	\$24.94	\$299.33
\$350,000	\$29.10	\$349.22

The proposed tax rate represents our best effort to balance educational needs with taxpayer impact. For the average home in our district, this translates to an additional \$20.51 per month (average home in Washington Township assessed at \$246,700). While we recognize any increase affects household budgets, this adjustment is necessary to maintain educational quality.

# Senior Freeze Eligibility Requirements

Eligibility requirements and benefits are subject to change by the State Budget



## Age/Disability

65+ years old by December 31, 2023 OR receiving federal Social Security disability benefits by December 31, 2023



## Home Ownership

Owned and lived in your home since December 31, 2020 or earlier (through December 31, 2024)



## Income Limits

Total annual income: 2023 — \$163,050 or less; 2024 — \$168,268 or less

One-time exemption available if exceeding income limit after previous qualification



## Key Exclusions

- Vacation/second homes or rental properties
- Properties with more than four units
- Properties exempt from taxes or making P.I.L.O.T. payments

For complete details and special circumstances, visit [NJ Division of Taxation](https://www.nj.gov/treasury/taxation/) or the official NJ Senior Freeze Program website: [www.state.nj.us/treasury/taxation/ptr/](https://www.state.nj.us/treasury/taxation/ptr/)