

Warren - Washington Twp

Notice is hereby given to the legal voters of the Washington Township school district, in the County of Warren, of the State of New Jersey, that a Public Hearing will be held in the Brass Castle School Library/Media Center of the Washington Township Board of Education, 16 Castle Street, Washington, NJ on Monday April 27, 2026 at 7:00pm, for the purpose of conducting a public hearing on the following budget for the 2026/2027 school year

Advertised Enrollments

Enrollment Categories	October 15, 2024 Actual	October 15, 2025 Actual	October 15, 2026 Estimated
Pupils On Roll Regular Full-Time	375	398	416
Pupils On Roll - Special Full-Time	62	49	50
Subtotal - Pupils On Roll	437	447	466
Pupils Sent to Other Dists - Spec Ed Prog	1	0	1
Pupils Received	1	0	0

Warren - Washington Twp

Advertised Revenues

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy-Base Budget	10-1210	7,200,147	7,876,074	8,338,992
Total Tax Levy	10-121x	7,200,147	7,876,074	8,338,992
Transportation Fees from Other Local Education Authorities	10-1420-1440	107,448	113,156	88,787
Interest Earned on Maintenance Reserve	10-1XXX	0	0	1,000
Interest Earned on Capital Reserve Funds	10-1XXX	0	1,000	1,000
Other Restricted Miscellaneous Revenues / Paycheck Protection Program (APSSDs Only)	10-1XXX	74,312	25,000	20,000
Total Revenues from Local Sources		7,381,907	8,015,230	8,449,779
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	258,367	266,441	296,105
Extraordinary Aid	10-3131	131,619	50,000	50,000
Categorical Special Education Aid	10-3132	351,820	444,270	386,731
Equalization Aid	10-3176	79,877	0	0
Categorical Security Aid	10-3177	49,011	72,710	77,083
Other State Aids	10-3XXX	35,183	0	0
Total Revenues from State Sources		905,877	833,421	809,919
Budgeted Fund Balance-Operating Budget	10-303	0	144,519	66,296
Withdrawal from Capital Reserve for Local Share	10-307	0	0	90,000
Adjustment for Prior Year Encumbrances		0	180,861	0
Actual Revenues (Over)/Under Expenditures		276,248	0	0
Total Operating Budget		8,564,032	9,174,031	9,415,994
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	20,807	5,000	10,000
Scholarship Fund Revenue	20-1770	59	0	0
Other Revenue from Local Sources	20-1XXX	2,500	0	0
Total Revenues from Local Sources	20-1XXX	23,366	5,000	10,000
Revenues from State Sources:				
Preschool Education Aid-Prior Year Carryover	20-3218	0	3,036	7,372
Preschool Education Aid	20-3218	357,200	561,672	662,560
Other Restricted Entitlements	20-32XX	81,000	3,940	0
Total Revenues from State Sources		438,200	568,648	669,932
Revenues from Federal Sources:				
Title I	20-4411-4416	51,906	50,230	30,000

Title II	20-4451-4455	8,571	9,075	5,000
Title IV	20-4471-4474	10,000	10,000	8,000
IDEA Part B (Handicapped)	20-4420-4429	151,257	155,014	131,600
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	8,370	0	0
Other	20-4XXX	100,571	43,419	44,000
Total Revenues from Federal Sources		330,675	267,738	218,600
Transfers from Operating Budget-Pre-Kindergarten	20-5200	90,384	0	0
Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	140,418	64,640
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		1,889	0	0
Actual Revenues (Over)/Under Expenditures-Scholarship Fund		-59	0	0
Total Grants and Entitlements		884,455	981,804	963,172
Total Revenues/Sources		9,448,487	10,155,835	10,379,166
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	90,384	0	0
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	140,418	64,640
Total Revenues/Sources Net of Transfers		9,358,103	10,015,417	10,314,526

**Warren - Washington Twp
Advertised Appropriations**

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	2,326,194	2,559,661	2,550,845
Special Education-Instruction	11-2XX-100-XXX	804,165	773,546	849,627
Basic Skills/Remedial-Instruction	11-230-100-XXX	265,282	316,809	298,056
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	10,493	18,000	18,000
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	114,682	0	0
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	38,625	48,613	47,758
Undistributed Expenditures-Health Services	11-000-213-XXX	163,038	181,441	171,667
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	248,244	309,540	307,701
Undistributed Expenditures-Other Support Services, Students>Extraordinary Services	11-000-217-XXX	282,899	373,073	348,636
Undistributed Expenditures-Guidance	11-000-218-XXX	65,955	71,963	74,805
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	392,291	381,626	345,613
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	9,262	17,000	17,000
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	96,958	103,960	76,900
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,422	2,500	2,500
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	290,011	317,135	332,029
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	207,300	240,345	280,610
Undistributed Expenditures-Central Services	11-000-251-XXX	173,054	192,145	149,200
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	98,972	105,471	99,925
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	830,673	909,049	910,655
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	595,277	626,975	609,473
Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,400,015	1,541,654	1,832,994
Total Undistributed Expenditures		5,012,678	5,422,490	5,607,466
Interest Earned on Maintenance Reserve	10-606	0	0	1,000
Total General Current Expense		8,418,812	9,090,506	9,324,994
Capital Expenditures:				
Equipment	12-XXX-XXX-730	71,367	29,415	0
Facilities Acquisition and Construction Services	12-000-400-XXX	73,853	20,000	90,000
Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
Total Capital Outlay		145,220	50,415	91,000
Transfer of Funds to Charter Schools	10-000-100-56X	0	33,110	0
General Fund Grand Total		8,564,032	9,174,031	9,415,994
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,500	0	0

Student Activity Fund	20-475-XXX-XXX	22,696	5,000	10,000
Preschool Education Aid:				
Preschool Education Aid Instruction	20-218-100-XXX	211,588	306,940	326,392
Support Services	20-218-200-XXX	235,996	365,341	408,180
Facility Acquisition and Construction Services	20-218-400-XXX	0	32,845	0
Total Preschool Education Aid	20-218-XXX-XXX	447,584	705,126	734,572
Other State Projects:				
Other	20-XXX-XXX-XXX	81,000	3,940	0
Total Other State Projects		81,000	3,940	0
Total State Projects	20-XXX-XXX-XXX	528,584	709,066	734,572
Federal Projects:				
Title I	20-XXX-XXX-XXX	51,906	50,230	30,000
Title II	20-XXX-XXX-XXX	8,571	9,075	5,000
Title IV	20-XXX-XXX-XXX	10,000	10,000	8,000
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	151,257	155,014	131,600
Other	20-XXX-XXX-XXX	100,571	43,419	44,000
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	8,370	0	0
Total Federal Projects	20-XXX-XXX-XXX	330,675	267,738	218,600
Total Special Revenue Funds		884,455	981,804	963,172
Total Expenditures/Appropriations		9,448,487	10,155,835	10,379,166
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	90,384	0	0
Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	140,418	64,640
Total Expenditures Net of Transfers		9,358,103	10,015,417	10,314,526

Warren - Washington Twp
Advertised Recapitulation of Balances

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)	753,495	394,519	316,296	250,000
(Repayment of Debt)	0	0	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	500,064	518,966	519,966	430,966
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	327,750	327,750	326,750	327,750
--Legal Reserve	0	0	0	0
--Unemployment Fund	150,877	150,877	150,877	150,877
--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
(Special Revenue Fund)				
--Student Activity Fund	10,968	9,079	9,079	9,079
--Scholarship Fund	2,383	2,442	2,442	2,442
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

Warren - Washington Twp
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	\$18,532	\$18,374	\$18,690	\$20,214	\$20,138
Total Classroom Instruction	\$10,033	\$9,989	\$10,299	\$10,812	\$11,135
Classroom-Salaries and Benefits	\$9,622	\$9,621	\$9,885	\$10,328	\$10,647
Classroom-General Supplies and Textbooks	\$114	\$166	\$227	\$230	\$297
Classroom-Purchased Services	\$297	\$201	\$188	\$254	\$191
Total Support Services	\$4,143	\$4,117	\$4,363	\$4,722	\$4,393
Support Services-Salaries and Benefits	\$3,853	\$3,764	\$3,678	\$4,021	\$3,736
Total Administrative Costs	\$2,268	\$2,125	\$2,114	\$2,347	\$2,336
Administration Salaries and Benefits	\$1,898	\$1,810	\$1,778	\$1,963	\$1,963
Total Operations and Maintenance of Plant	\$1,996	\$2,030	\$1,781	\$2,191	\$2,138
Operations and Maintenance-Salaries and Benefits	\$779	\$672	\$562	\$686	\$743
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$5	\$30	\$49	\$52	\$51
Total Equipment Costs	\$233	\$163	\$70	\$140	\$0
Legal Costs	\$30	\$79	\$11	\$15	\$11
Employee Benefits as a percentage of salaries*	25.65%	25.87%	26.94%	27.62%	32.92%

*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 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.

Warren - Washington Twp
Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
Infrastructure - Access Points, SonicWall, etc	2027-1	\$90,000	N	N	

The complete budget will be on file and open to examination at Old Schoolhouse Building, One East Front St., Washington, Warren County, New Jersey between the hours of 9 am and 2 pm Monday through Friday, excluding holidays.

The school district has proposed programs and services in addition to the New Jersey Student Learning Standards adopted by the State Board of Education.