

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	229.0	246.0	244.0
On Roll Special Ed Full-Time	26.0	26.0	30.0
On Roll Subtotal	255.0	272.0	274.0
In Private School Placements	4.0	3.0	2.0
Sent to Other Districts Regular	111.0	101.0	101.0
Sent to Other Districts Special Ed	10.0	13.0	10.0
Received	2.0	1.0	20.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	7,707,779	7,861,935	8,019,174
	Total Tuition	10-1300	66,602	35,000	38,000
	Unrestricted Miscellaneous Revenues	10-1XXX	10,354	1,500	1,500
	Interest Earned on Capital Reserve Funds	10-1XXX	0	3,000	0
	Total Revenues from Local Sources		7,784,735	7,901,435	8,058,674
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	249,609	249,609	249,609
	Extraordinary Aid	10-3131	100,984	0	0
	Categorical Special Education Aid	10-3132	335,067	335,067	323,623
	Equalization Aid	10-3176	380,289	123,963	0
	Categorical Security Aid	10-3177	49,562	49,562	49,562
	Other State Aids	10-3XXX	1,160	0	0
	Total Revenues from State Sources		1,116,671	758,201	622,794
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	249,853	410,704
	Withdrawal from Capital Reserve for Local Share	10-307	0	500,000	0
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	150,000	150,000
	Adjustment for Prior Year Encumbrances		0	1,942	0
	Actual Revenues (Over)/Under Expenditures		-238,709	0	0
General Fund Revenues	Total Operating Budget		8,662,697	9,561,431	9,242,172
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	32,028	0	0
	Total Revenues from Local Sources	20-1XXX	32,028	0	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	5,786	0	0
	State Grants Through Intermediate Sources	20-3700	23,010	0	0
	Total Revenues from State Sources		28,796	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	32,529	25,000	39,677
	Title II	20-4451-4455	7,857	0	0
	ARP-IDEA Preschool	20-4409	933	0	0
	ARP-IDEA Basic	20-4419	10,957	0	0
	IDEA Part B (Handicapped)	20-4420-4429	95,006	75,000	98,570
	ARP-ESSER	20-4540	0	0	9,353

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	CRRSA Act-ESSER II	20-4534	157,199	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	25,000	0	0
	Other	20-4XXX	0	18,388	21,696
	CRRSA Act-Mental Health Grant	20-4536	5,214	0	0
	Total Revenues from Federal Sources		334,695	118,388	169,296
Special Revenue Fund Revenues	Total Grants and Entitlements		394,034	118,388	169,296
All Fund Revenues	Total Revenues/Sources		9,056,731	9,679,819	9,411,468
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		9,056,731	9,679,819	9,411,468

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,059,191	2,072,661	2,190,207
	Special Education-Instruction	11-2XX-100-XXX	431,824	410,649	450,727
	Basic Skills/Remedial-Instruction	11-230-100-XXX	83,793	83,859	97,750
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	23,815	6,181	23,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,506,936	2,417,513	2,171,558
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	9,632	11,500	12,500
	Undistributed Expenditures-Health Services	11-000-213-XXX	67,139	69,906	73,455
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	240,211	367,235	247,740
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	329,977	372,452	417,846
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	0	1,000	1,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	71,925	75,133	78,400
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	12,235	8,000	8,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	272,391	304,471	288,260
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	33,899	42,500	49,540
	Undistributed Expenditures-Central Services	11-000-251-XXX	103,108	112,121	103,971
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	479,790	474,875	532,111
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	530,766	606,403	623,483
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,312,403	1,533,207	1,785,337
	Total Undistributed Expenditures		5,970,412	6,396,316	6,393,201
	General Fund Current Expenses	Total General Current Expense		8,569,035	8,969,666
Capital Outlay	Equipment	12-XXX-XXX-730	6,895	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	5,105	55,105	5,105
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	450,000	0
	Interest Deposit to Capital Reserve	10-604	0	3,000	0
	Total Capital Outlay		12,000	508,105	5,105

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	81,662	83,660	82,182
	General Fund Grand Total		8,662,697	9,561,431	9,242,172
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	28,796	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	28,796	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	32,529	25,000	39,677
	Title II	20-XXX-XXX-XXX	7,857	0	0
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	95,006	75,000	98,570
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	10,957	0	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	933	0	0
	Other	20-XXX-XXX-XXX	0	18,388	21,696
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	157,199	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	25,000	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	5,214	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	0	0	9,353
	Total Federal Projects	20-XXX-XXX-XXX	334,695	118,388	169,296
Special Revenue Fund Expenses	Total Special Revenue Funds		394,034	118,388	169,296
All Fund Expenses	Total Expenditures/Appropriations		9,056,731	9,679,819	9,411,468
Expenses Net of Transfers	Total Expenditures Net of Transfers		9,056,731	9,679,819	9,411,468

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	483,255	448,652	448,652	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,095,139	1,448,321	951,321	951,321
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	255,173	255,911	255,911	255,911
	Legal Reserve	545,224	461,905	212,052	0
	Unemployment Fund	0	0	0	0
	Tuition Reserve	275,000	300,000	150,000	0
	Current Expense Emergency Reserve	67,259	67,485	67,485	67,485
	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	8,057	9,542	9,542	9,542
	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	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$21,937	\$21,876	\$23,493	\$22,103	\$23,468
Total Classroom Instruction	\$14,286	\$14,117	\$14,716	\$13,841	\$15,095
Classroom-Salaries and Benefits	\$13,624	\$13,344	\$14,118	\$13,279	\$14,514
Classroom-General Supplies and Textbooks	\$376	\$444	\$309	\$291	\$275
Classroom-Purchased Services	\$286	\$328	\$289	\$271	\$306
Total Support Services	\$2,987	\$3,373	\$4,214	\$3,963	\$3,750
Support Services-Salaries and Benefits	\$1,214	\$1,633	\$1,964	\$1,848	\$1,902
Total Administrative Costs	\$2,058	\$2,042	\$2,326	\$2,188	\$2,176
Administration Salaries and Benefits	\$1,378	\$1,435	\$1,581	\$1,487	\$1,587
Total Operations and Maintenance of Plant	\$2,442	\$2,202	\$2,205	\$2,081	\$2,323
Operations and Maintenance-Salaries and Benefits	\$1,139	\$1,032	\$1,036	\$974	\$1,045
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$47	\$130	\$32	\$30	\$125
Total Equipment Costs	\$0	\$27	\$0	\$0	\$0
Legal Costs	\$10	\$2	\$40	\$37	\$18
Employee Benefits as a percentage of salaries*	40.63%	41.80%	47.85%	47.85%	52.38%

*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 2022-23 revised appropriations and the 2023-24 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 BA with Hope Township School	0
Curriculum Services	Shared curriculum with Belvidere School District	0
Insurance Coverages and Benefits	Participate with joint insurance fund for health care and general liability coverages	0
Special Education Services	Share CST department with Belvidere School District	0
Technology Services	Share IT services with Belvidere School District	0

Estimated Tax Rates

Municipality	Category	Amount
White Township	(A) General Fund School Levy	8,019,174
	(D) Total School Levy	8,019,174
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	555,321,218
	(H) Estimated Equalized Valuation (as of 10/01/22)	677,965,106
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.4441
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.4441
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1828
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1828

Employee Contract List for District

Name	Category	Measure
Andrew Italiano	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$130,000
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	41
	Shared District	2250
	Job Title Other District	Business Administrator
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	10/03/22
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	5
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$2,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$25,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Up to \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	\$500/day for up to 20 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported	

Employee Contract List for District

Name	Category	Measure
Andrew Italiano	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
William Thompson	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$153,775
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/21
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	5
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
William Thompson	Total Allowances Amount	\$2,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$11,820
	Contractual Post-Employment Benefit Description of Payout of Sick days	No contractual payout for sick time.
	Contractual Post-Employment Benefit Description of Payout of Vacation days	\$591/day for a max of 20 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	No contractual payout of personal time.
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported