

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	246.0	240.0	243.0
On Roll Special Ed Full-Time	26.0	23.0	29.0
On Roll Subtotal	272.0	263.0	272.0
In Private School Placements	3.0	7.0	3.0
Sent to Other Districts Regular	101.0	80.0	85.0
Sent to Other Districts Special Ed	13.0	17.0	17.0
Received	1.0	1.0	1.0
In State Facilities	0.0	0.0	1.0

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	7,861,935	8,019,174	8,275,877
	Total Tuition	10-1300	67,429	38,000	35,000
	Unrestricted Miscellaneous Revenues	10-1XXX	89,245	1,500	15,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	100	100
	Interest Earned on Maintenance Reserve	10-1XXX	0	1,000	1,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	5,000	5,000
	Total Revenues from Local Sources			8,018,609	8,064,774
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	249,609	249,609	249,609
	Extraordinary Aid	10-3131	87,569	0	0
	Categorical Special Education Aid	10-3132	335,067	323,623	274,851
	Equalization Aid	10-3176	123,963	0	0
	Categorical Security Aid	10-3177	49,562	49,562	49,562
	Other State Aids	10-3XXX	91,241	0	0
	Total Revenues from State Sources			937,011	622,794
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	500,073	405,516
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	259,000	400,000
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	150,000	202,000
	Adjustment for Prior Year Encumbrances		0	17,702	0
	Actual Revenues (Over)/Under Expenditures		-312,864	0	0
General Fund Revenues	Total Operating Budget		8,642,756	9,614,343	9,913,515
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	37,105	5,000	100
	Other Revenue from Local Sources	20-1XXX	3,500	0	0
	Total Revenues from Local Sources	20-1XXX	40,605	5,000	100
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	20,705	39,677	35,000
	Title II	20-4451-4455	8,972	0	0
	IDEA Part B (Handicapped)	20-4420-4429	98,570	98,570	85,000
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	22,260	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	16,837	0	0
	ARP-ESSER	20-4540	177,221	9,353	0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	Other	20-4XXX	51,005	21,696	0
	CRRSA Act-Mental Health Grant	20-4536	39,786	0	0
	Total Revenues from Federal Sources		435,356	169,296	120,000
Special Revenue Fund Revenues	Total Grants and Entitlements		471,499	169,536	120,000
All Fund Revenues	Total Revenues/Sources		9,114,255	9,783,879	10,033,515
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		9,114,255	9,783,879	10,033,515

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	2,081,538	2,236,851	2,360,345
	Special Education-Instruction	11-2XX-100-XXX	450,699	450,727	466,497
	Basic Skills/Remedial-Instruction	11-230-100-XXX	91,117	97,750	115,390
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	30,464	23,000	34,182
	Before/After School Programs	11-421-XXX-XXX	0	0	3,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,312,020	2,281,900	2,365,623
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	12,992	12,500	0
	Undistributed Expenditures-Health Services	11-000-213-XXX	68,956	72,055	75,687
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	0	825	46,900
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	281,200	332,333	286,073
	Undistributed Expenditures-Guidance	11-000-218-XXX	0	0	67,284
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	283,173	421,232	249,598
	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	75,520	78,400	87,300
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	6,613	8,495	12,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	290,307	298,260	295,240
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	48,184	49,540	60,413
	Undistributed Expenditures-Central Services	11-000-251-XXX	104,358	103,971	111,433
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	457,151	542,878	606,048
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	702,417	688,107	692,749
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,213,274	1,562,132	1,502,027
	Total Undistributed Expenditures		5,856,165	6,453,628	6,459,375
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1,000
Interest Earned on Current Expense Emergency Res		10-607	0	100	100
General Fund Current Expenses	Total General Current Expense		8,509,983	9,263,056	9,439,889

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	10,200	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	38,913	264,105	405,105
	Interest Deposit to Capital Reserve	10-604	0	5,000	5,000
	Total Capital Outlay		49,113	269,105	410,105
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	83,660	82,182	63,521
	General Fund Grand Total		8,642,756	9,614,343	9,913,515
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,500	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	20,705	39,677	35,000
	Title II	20-XXX-XXX-XXX	8,972	0	0
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	98,570	98,570	85,000
	Other	20-XXX-XXX-XXX	51,005	21,696	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	39,786	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	177,221	9,353	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	22,260	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	16,837	0	0
	Total Federal Projects	20-XXX-XXX-XXX	435,356	169,296	120,000
Special Revenue Fund Expenses	Total Special Revenue Funds		471,499	169,536	120,000
All Fund Expenses	Total Expenditures/Appropriations		9,114,255	9,783,879	10,033,515
Expenses Net of Transfers	Total Expenditures Net of Transfers		9,114,255	9,783,879	10,033,515

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	448,652	716,831	428,810	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,448,321	1,442,124	1,188,124	793,124
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	255,911	260,872	261,872	262,872
	Legal Reserve	461,905	438,758	226,706	0
	Unemployment Fund	0	0	0	0
	Tuition Reserve	300,000	352,000	202,000	0
	Current Expense Emergency Reserve	67,485	68,793	68,893	68,993
	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	9,542	14,004	18,764	18,864
	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	\$21,876	\$20,319	\$23,798	\$24,200	\$23,631
Total Classroom Instruction	\$14,117	\$13,102	\$15,261	\$15,167	\$15,109
Classroom-Salaries and Benefits	\$13,344	\$12,646	\$14,514	\$14,391	\$14,470
Classroom-General Supplies and Textbooks	\$444	\$256	\$441	\$300	\$243
Classroom-Purchased Services	\$328	\$201	\$306	\$477	\$395
Total Support Services	\$3,373	\$3,116	\$3,750	\$4,271	\$3,638
Support Services-Salaries and Benefits	\$1,633	\$1,572	\$1,902	\$2,280	\$1,994
Total Administrative Costs	\$2,042	\$2,015	\$2,176	\$2,226	\$2,182
Administration Salaries and Benefits	\$1,435	\$1,402	\$1,587	\$1,576	\$1,556
Total Operations and Maintenance of Plant	\$2,202	\$1,937	\$2,486	\$2,408	\$2,521
Operations and Maintenance-Salaries and Benefits	\$1,032	\$915	\$1,045	\$1,035	\$953
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$130	\$149	\$125	\$125	\$175
Total Equipment Costs	\$27	\$38	\$0	\$0	\$0
Legal Costs	\$2	\$17	\$18	\$19	\$19
Employee Benefits as a percentage of salaries*	41.80%	36.81%	52.38%	44.83%	40.90%

*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	Business Administrator Shared with Hope Township School	0
Curriculum Services	Shared Curriculum with Belvidere School District	0
Insurance Coverages and Benefits	Participant in the School Health Insurance Fund	0
Purchasing	Participate in ACES for Gas and Electrical	0
Social Worker/Psychologist	Shared with Belvidere School District	0
Special Education Services	Share CST Department with Hope, Harmony and Belvidere School Districts	0
Technology Services	Shared IT Services with Belvidere School District	0
Transportation Services, including Fuel	Pupil Transportation Regular/Special Education (WCSSSD)	0
	Pupil Transportation Regular/Special Education (SCESC)	0

Estimated Tax Rates

Municipality	Category	Amount
White Township	(A) General Fund School Levy	8,275,877
	(D) Total School Levy	8,275,877
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	553,732,108
	(H) Estimated Equalized Valuation (as of 10/01/23)	736,052,250
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.4946
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.4946
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1244
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1244

Employee Contract List for District

Name	Category	Measure
Shared Service Agreement	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.5
	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	07/01/23
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	130
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	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	\$0
	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	N/A Shared Service
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A Shared Service
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A Shared Service
	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
Shared Service Agreement	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	\$157,619
	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	06/30/26
	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	\$4,000
	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	\$24,249
	Contractual Post-Employment Benefit Description of Payout of Sick days	As per employment contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	As per employment contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Convert to sick days/per employment contract
	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	