

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	242.0	237.0	227.0
On Roll Special Ed Full-Time	33.0	34.0	39.0
On Roll Subtotal	275.0	271.0	266.0
In Private School Placements	6.0	6.0	9.0
Sent to Other Districts Regular	126.0	119.0	118.0
Sent to Other Districts Special Ed	20.0	12.0	10.0
Received		1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	7,013,654	7,013,654	7,265,322
	Total Tuition	10-1300	21,840	18,200	26,000
	Unrestricted Miscellaneous Revenues	10-1XXX	29,553	2,500	2,500
	Interest Earned on Maintenance Reserve	10-1XXX	0	500	1,500
	Interest Earned on Capital Reserve Funds	10-1XXX	0	2,000	5,000
	Total Revenues from Local Sources		7,065,047	7,036,854	7,300,322
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	249,609	249,609	249,609
	Extraordinary Aid	10-3131	61,742	0	0
	Categorical Special Education Aid	10-3132	313,648	335,067	335,067
	Equalization Aid	10-3176	581,054	581,054	581,054
	Categorical Security Aid	10-3177	49,562	49,562	49,562
	Adjustment Aid	10-3178	505,534	482,870	300,512
	PARCC Readiness Aid	10-3181	4,710	0	0
	Per Pupil Growth Aid	10-3182	4,710	0	0
	Professional Learning Community Aid	10-3183	4,320	0	0
	Other State Aids	10-3XXX	40,992	0	0
	Total Revenues from State Sources		1,815,881	1,698,162	1,515,804
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	291,735	368,461
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	125,000
	Withdrawal from Maintenance Reserve	10-310	0	75,000	50,000
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	200,000	150,000
	Adjustment for Prior Year Encumbrances		0	37,413	0
	Actual Revenues (Over)/Under Expenditures		342,006	0	0
General Fund Revenues	Total Operating Budget		9,222,934	9,339,164	9,509,587
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	60,961	60,854	40,000
	Title II	20-4451-4455	12,143	11,887	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	91,393	96,296	60,000
	Other	20-4XXX	25,104	0	0
	Total Revenues from Federal Sources		189,601	169,037	100,000

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		189,601	169,037	100,000
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	329,468	0	0
	Total Revenues from Local Sources		329,468	0	0
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	47,932	0	0
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		377,400	0	0
Debt Service Fund Revenues	Total Repayment of Debt		377,400	0	0
All Fund Revenues	Total Revenues/Sources		9,789,935	9,508,201	9,609,587
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		9,789,935	9,508,201	9,609,587

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,803,512	1,797,382	1,986,257
	Special Education-Instruction	11-2XX-100-XXX	510,916	574,578	541,519
	Basic Skills/Remedial-Instruction	11-230-100-XXX	91,703	88,905	89,031
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	11,372	24,548	25,670
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,003,481	2,860,255	2,920,166
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	86,854	92,074	13,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	55,890	62,537	64,631
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	91,523	96,002	28,916
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	210,819	234,047	282,456
	Undistributed Expenditures-Guidance	11-000-218-XXX	217,285	0	0
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	0	217,063	303,848
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	2,108	2,930	4,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	54,498	57,547	78,833
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	17,432	13,000	4,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	205,036	339,049	285,068
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	130,932	40,467	18,061
	Undistributed Expenditures-Central Services	11-000-251-XXX	106,120	117,148	108,027
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	451,684	495,299	463,208
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	588,391	637,177	673,048
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,292,335	1,454,071	1,357,977
	Undistributed Expenditures-Food Services	11-000-310-930	0	5,000	2,000
	Total Undistributed Expenditures		6,514,388	6,723,666	6,607,239
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	500
General Fund Current Expenses	Total General Current Expense		8,931,891	9,209,579	9,251,216
Capital Outlay	Equipment	12-XXX-XXX-730	6,923	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	172,634	5,105	130,105
	Interest Deposit to Capital Reserve	10-604	0	2,000	5,000
	Total Capital Outlay		179,557	7,105	135,105

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	111,486	122,480	123,266
	General Fund Grand Total		9,222,934	9,339,164	9,509,587
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	60,961	60,854	40,000
	Title II	20-XXX-XXX-XXX	12,143	11,887	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	91,393	96,296	60,000
	Other	20-XXX-XXX-XXX	25,104	0	0
	Total Federal Projects	20-XXX-XXX-XXX	189,601	169,037	100,000
Special Revenue Fund Expenses	Total Special Revenue Funds		189,601	169,037	100,000
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	377,400	0	0
	Total Debt Service Funds		377,400	0	0
All Fund Expenses	Total Expenditures/Appropriations		9,789,935	9,508,201	9,609,587
Expenses Net of Transfers	Total Expenditures Net of Transfers		9,789,935	9,508,201	9,609,587

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	624,204	463,270	465,270	345,270
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	298,696	201,081	194,413	145,913
	Legal Reserve	681,766	660,196	368,461	0
	Tuition Reserve	400,000	350,000	150,000	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
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	368,871	361,040	250,000	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,382	\$20,253	\$21,962	\$21,472	\$21,672
Total Classroom Instruction	\$12,113	\$12,594	\$13,438	\$12,945	\$14,018
Classroom-Salaries and Benefits	\$11,622	\$12,155	\$12,992	\$12,506	\$13,480
Classroom-General Supplies and Textbooks	\$427	\$363	\$354	\$330	\$414
Classroom-Purchased Services	\$64	\$77	\$92	\$110	\$125
Total Support Services	\$3,457	\$3,565	\$3,869	\$3,773	\$3,386
Support Services-Salaries and Benefits	\$2,722	\$2,704	\$2,942	\$2,909	\$1,346
Total Administrative Costs	\$1,924	\$1,942	\$2,246	\$2,336	\$1,946
Administration Salaries and Benefits	\$1,004	\$929	\$1,559	\$1,586	\$1,250
Total Operations and Maintenance of Plant	\$1,785	\$1,995	\$2,160	\$2,163	\$2,073
Operations and Maintenance-Salaries and Benefits	\$875	\$987	\$1,085	\$1,018	\$1,008
Board Contribution to Food Services	\$0	\$0	\$19	\$19	\$8
Total Extracurricular Costs	\$4	\$59	\$125	\$127	\$138
Total Equipment Costs	\$0	\$26	\$0	\$0	\$0
Legal Costs	\$31	\$48	\$82	\$133	\$77
Employee Benefits as a percentage of salaries*	35.09%	39.93%	46.37%	41.92%	42.08%

*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 2018-19 revised appropriations and the 2019-20 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 Administrator with Hope Township Board of Education	0
Curriculum Services	Shared Curriculum writing services with Belvidere cluster districts	0
Insurance Coverages and Benefits	Participate in a joint insurance fund for package and worker's comp insurance coverage as well as employee health benefits	0
Professional Staff Development	Share professional development opportunities with area districts	0
Special Education Services	Shared CST services with the Belvidere cluster	0
Transportation Services, including Fuel	Participation with Warren and Sussex County Coordinated Transportation for special education transportation	0

Estimated Tax Rates

Municipality	Category	Amount
White Township	(A) General Fund School Levy	7,265,322
	(D) Total School Levy	7,271,791
	(B) Estimated Net Taxable Valuation (as of 02/13/19)	558,611,698
	(H) Estimated Equalized Valuation (as of 02/13/19)	561,927,068
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3006
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3018
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2929
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2941

Employee Contract List for District

Name	Category	Measure
Dawn Huff	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.0
	Shared with Another District?	Y
	Shared County	41
	Shared District	2250
	Job Title Other District	Shared Service Agreement
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	0
	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	None
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	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
Dawn Huff	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$89,680
	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	Cost of the Shared Service Agreement for the 2018-2019 school year.
	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	None Reported
	Base Annual Salary Amount	\$140,000
	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	07/01/18
	End Date of Contract	06/30/22
	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	

Employee Contract List for District

Name	Category	Measure
William Thompson	Total Allowances Amount	\$6,250
	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	\$10,760
	Contractual Post-Employment Benefit Description of Payout of Sick days	No payout provision for sick days.
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon separation, unused vacation days at \$538/day. Maximum of 20 days.
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout provision for personal days.
	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	