

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	237.0	250.0	227.0
On Roll Special Ed Full-Time	34.0	29.0	40.0
On Roll Subtotal	271.0	279.0	267.0
In Private School Placements	6.0	6.0	3.0
Sent to Other Districts Regular	119.0	115.0	107.0
Sent to Other Districts Special Ed	12.0	9.0	17.0
Received	1.0		0.0
In State Facilities		1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	7,013,654	7,265,322	7,483,281
	Total Tuition	10-1300	39,800	26,000	33,800
	Unrestricted Miscellaneous Revenues	10-1XXX	40,946	2,500	2,500
	Interest Earned on Maintenance Reserve	10-1XXX	0	1,500	1,500
	Interest Earned on Capital Reserve Funds	10-1XXX	0	5,000	5,000
	Total Revenues from Local Sources		7,094,400	7,300,322	7,526,081
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	249,609	249,609	249,609
	Extraordinary Aid	10-3131	84,207	0	0
	Categorical Special Education Aid	10-3132	335,067	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	439,662	300,512	85,489
	Other State Aids	10-3XXX	5,466	0	0
	Total Revenues from State Sources		1,744,627	1,515,804	1,300,781
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	368,461	377,045
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	125,000	0
	Withdrawal from Maintenance Reserve	10-310	0	50,000	0
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	150,000	125,000
	Adjustment for Prior Year Encumbrances		0	20,385	0
	Actual Revenues (Over)/Under Expenditures		24,715	0	0
General Fund Revenues	Total Operating Budget		8,863,742	9,529,972	9,328,907
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	60,854	57,727	45,000
	Title II	20-4451-4455	11,887	9,933	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	91,131	96,225	65,000
	Other	20-4XXX	5,165	17,120	0
	Total Revenues from Federal Sources		169,037	181,005	110,000
Special Revenue Fund Revenues	Total Grants and Entitlements		169,037	181,005	110,000
All Fund Revenues	Total Revenues/Sources		9,032,779	9,710,977	9,438,907
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		9,032,779	9,710,977	9,438,907

## Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,736,686	1,990,826	2,039,597
	Special Education-Instruction	11-2XX-100-XXX	566,237	541,519	493,580
	Basic Skills/Remedial-Instruction	11-230-100-XXX	77,179	89,031	94,494
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	26,409	26,647	33,266
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,891,893	2,829,532	2,823,481
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	89,151	9,189	10,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	61,448	64,631	66,555
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	98,053	28,916	0
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	257,433	257,456	277,802
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	220,599	303,848	270,532
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	2,385	4,000	3,100
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	59,330	76,218	69,470
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,099	6,614	9,800
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	265,371	313,574	300,201
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	39,873	19,867	21,238
	Undistributed Expenditures-Central Services	11-000-251-XXX	108,899	118,829	111,822
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	442,560	567,976	457,491
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	605,003	619,750	667,258
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,191,562	1,357,980	1,448,326
	Undistributed Expenditures-Food Services	11-000-310-930	5,000	2,000	2,000
		Total Undistributed Expenditures		6,342,659	6,580,380
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1,500	1,500
General Fund Current Expenses	Total General Current Expense		8,749,170	9,229,903	9,201,513
Capital Outlay	Equipment	12-XXX-XXX-730	0	2,800	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	5,105	130,105	5,105
	Interest Deposit to Capital Reserve	10-604	0	5,000	5,000
		Total Capital Outlay		5,105	137,905

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	109,467	162,164	117,289
	General Fund Grand Total		8,863,742	9,529,972	9,328,907
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	60,854	57,727	45,000
	Title II	20-XXX-XXX-XXX	11,887	9,933	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	91,131	96,225	65,000
	Other	20-XXX-XXX-XXX	5,165	17,120	0
	Total Federal Projects	20-XXX-XXX-XXX	169,037	181,005	110,000
Special Revenue Fund Expenses	Total Special Revenue Funds		169,037	181,005	110,000
All Fund Expenses	Total Expenditures/Appropriations		9,032,779	9,710,977	9,438,907
Expenses Net of Transfers	Total Expenditures Net of Transfers		9,032,779	9,710,977	9,438,907

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	463,270	541,110	421,110	426,110
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	201,081	126,851	167,784	169,284
	Legal Reserve	660,196	745,506	377,045	0
	Tuition Reserve	350,000	275,000	125,000	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	361,040	339,433	250,000	250,000
	Repayment of Debt	0	0	0	0

### Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,253	\$19,316	\$21,672	\$21,169	\$21,708
Total Classroom Instruction	\$12,594	\$11,770	\$14,018	\$13,361	\$14,225
Classroom-Salaries and Benefits	\$12,155	\$11,489	\$13,480	\$12,830	\$13,561
Classroom-General Supplies and Textbooks	\$363	\$174	\$414	\$403	\$489
Classroom-Purchased Services	\$77	\$107	\$125	\$129	\$175
Total Support Services	\$3,565	\$3,639	\$3,386	\$3,126	\$3,047
Support Services-Salaries and Benefits	\$2,704	\$2,760	\$1,346	\$1,281	\$1,145
Total Administrative Costs	\$1,942	\$1,809	\$1,946	\$2,066	\$2,057
Administration Salaries and Benefits	\$929	\$1,089	\$1,250	\$1,398	\$1,312
Total Operations and Maintenance of Plant	\$1,995	\$1,846	\$2,073	\$2,365	\$2,092
Operations and Maintenance-Salaries and Benefits	\$987	\$833	\$1,008	\$972	\$1,129
Board Contribution to Food Services	\$0	\$18	\$8	\$7	\$8
Total Extracurricular Costs	\$59	\$128	\$138	\$135	\$181
Total Equipment Costs	\$26	\$0	\$0	\$10	\$0
Legal Costs	\$48	\$70	\$77	\$65	\$76
Employee Benefits as a percentage of salaries*	39.93%	35.61%	42.08%	41.44%	45.39%

\*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 2019-20 revised appropriations and the 2020-21 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 compensation 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	7,483,281
	(D) Total School Levy	7,483,281
	(B) Estimated Net Taxable Valuation (as of 02/01/20)	557,016,698
	(H) Estimated Equalized Valuation (as of 10/01/19)	570,186,484
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3435
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3435
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3124
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3124

Employee Contract List for District

Name	Category	Measure
Shared Service Agreement	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 Services Agreement
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	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	
William Thompson	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$142,800
	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	

Employee Contract List for District

Name	Category	Measure
William Thompson	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	\$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 \$549/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