

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	250.0	220.0	219.0
On Roll Special Ed Full-Time	29.0	23.0	26.0
On Roll Subtotal	279.0	243.0	245.0
In Private School Placements	6.0	5.0	5.0
Sent to Other Districts Regular	115.0	108.0	114.0
Sent to Other Districts Special Ed	9.0	11.0	12.0
In State Facilities	1.0		0.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	7,265,322	7,483,281	7,707,779
	Total Tuition	10-1300	72,429	31,800	36,000
	Unrestricted Miscellaneous Revenues	10-1XXX	26,438	500	2,500
	Interest Earned on Maintenance Reserve	10-1XXX	0	1,500	500
	Interest Earned on Capital Reserve Funds	10-1XXX	0	5,000	2,000
	Total Revenues from Local Sources		7,364,189	7,522,081	7,748,779
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	249,609	249,609	249,609
	Extraordinary Aid	10-3131	80,736	0	0
	Categorical Special Education Aid	10-3132	335,067	335,067	335,067
	Equalization Aid	10-3176	581,054	581,054	380,289
	Categorical Security Aid	10-3177	49,562	49,562	49,562
	Adjustment Aid	10-3178	300,512	85,489	0
	Total Revenues from State Sources		1,596,540	1,300,781	1,014,527
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	377,045	295,371
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	125,000	125,000
	Adjustment for Prior Year Encumbrances		0	23,955	0
	Actual Revenues (Over)/Under Expenditures		-243,265	0	0
General Fund Revenues	Total Operating Budget		8,717,464	9,348,862	9,183,677
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	57,727	57,962	40,000
	Title II	20-4451-4455	9,933	8,842	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	96,225	100,882	75,000
	CARES Act Education Stabilization Fund	20-4530	4,263	40,475	0
	Other	20-4XXX	17,120	37,930	0
	Total Revenues from Federal Sources		185,268	246,091	115,000
Special Revenue Fund Revenues	Total Grants and Entitlements		185,268	246,091	115,000
All Fund Revenues	Total Revenues/Sources		8,902,732	9,594,953	9,298,677
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		8,902,732	9,594,953	9,298,677

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,104,694	2,039,597	2,045,838
	Special Education-Instruction	11-2XX-100-XXX	410,511	493,580	490,326
	Basic Skills/Remedial-Instruction	11-230-100-XXX	76,000	94,494	113,747
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	24,604	33,266	33,400
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,700,800	2,780,156	2,668,063
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	17,196	3,916	10,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	61,678	78,722	68,940
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	162,191	271,718	295,975
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	266,815	270,532	272,960
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	4,098	3,100	1,500
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	62,974	69,470	71,865
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	7,205	9,800	7,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	269,949	330,221	306,270
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	18,709	23,361	21,850
	Undistributed Expenditures-Central Services	11-000-251-XXX	108,465	123,004	114,590
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	501,449	477,446	496,029
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	535,349	667,258	603,664
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,154,026	1,448,327	1,472,393
	Undistributed Expenditures-Food Services	11-000-310-930	0	2,000	0
		Total Undistributed Expenditures		5,870,904	6,559,031
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1,500	500
General Fund Current Expenses	Total General Current Expense		8,486,713	9,221,468	9,094,910
Capital Outlay	Equipment	12-XXX-XXX-730	5,385	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	63,202	5,105	5,105
	Interest Deposit to Capital Reserve	10-604	0	5,000	2,000
	Total Capital Outlay		68,587	10,105	7,105
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	162,164	117,289	81,662
	General Fund Grand Total		8,717,464	9,348,862	9,183,677

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	57,727	57,962	40,000
	Title II	20-XXX-XXX-XXX	9,933	8,842	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	96,225	100,882	75,000
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	4,263	40,475	0
	Other	20-XXX-XXX-XXX	17,120	37,930	0
	Total Federal Projects	20-XXX-XXX-XXX	185,268	246,091	115,000
Special Revenue Fund Expenses	Total Special Revenue Funds		185,268	246,091	115,000
All Fund Expenses	Total Expenditures/Appropriations		8,902,732	9,594,953	9,298,677
Expenses Net of Transfers	Total Expenditures Net of Transfers		8,902,732	9,594,953	9,298,677

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	541,110	693,038	778,774	780,774
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	126,851	254,403	255,903	256,403
	Legal Reserve	745,506	672,416	295,371	0
	Tuition Reserve	275,000	250,000	125,000	0
	Current Expense Emergency Reserve	0	67,002	67,002	67,002
	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	339,433	330,736	250,000	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,316	\$19,633	\$21,708	\$24,153	\$24,061
Total Classroom Instruction	\$11,770	\$13,013	\$14,225	\$15,577	\$15,659
Classroom-Salaries and Benefits	\$11,489	\$12,175	\$13,561	\$14,846	\$14,807
Classroom-General Supplies and Textbooks	\$174	\$729	\$489	\$437	\$488
Classroom-Purchased Services	\$107	\$108	\$175	\$293	\$364
Total Support Services	\$3,639	\$2,449	\$3,047	\$3,346	\$3,446
Support Services-Salaries and Benefits	\$2,760	\$998	\$1,145	\$1,254	\$1,373
Total Administrative Costs	\$1,809	\$1,809	\$2,057	\$2,518	\$2,300
Administration Salaries and Benefits	\$1,089	\$1,185	\$1,312	\$1,699	\$1,480
Total Operations and Maintenance of Plant	\$1,846	\$2,134	\$2,092	\$2,379	\$2,455
Operations and Maintenance-Salaries and Benefits	\$833	\$950	\$1,129	\$1,236	\$1,276
Board Contribution to Food Services	\$18	\$0	\$8	\$8	\$0
Total Extracurricular Costs	\$128	\$123	\$181	\$199	\$200
Total Equipment Costs	\$0	\$20	\$0	\$0	\$0
Legal Costs	\$70	\$7	\$76	\$78	\$50
Employee Benefits as a percentage of salaries*	35.61%	37.55%	45.39%	44.64%	46.63%

*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 2020-21 revised appropriations and the 2021-22 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
Technology Services	Shared technology support with Belvidere cluster districts	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	7,707,779
	(D) Total School Levy	7,707,779
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	557,016,698
	(H) Estimated Equalized Valuation (as of 10/01/20)	570,012,994
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3838
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3838
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3522
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3522

Employee Contract List for District

Name	Category	Measure
	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	07/01/20
	End Date of Contract	06/30/21
	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	No benefit.
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No benefit.
	Contractual Post-Employment Benefit Description of Payout of Personal days	No benefit.
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Shared Service Agreement

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	Cost of the Shared Service Agreement for 2020-2021.
	Additional Comment 2	None Reported
Additional Comment 3	None Reported	
William Thompson	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$145,656
	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	\$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 \$560/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	