

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	240.0	256.0	267.0
On Roll Special Ed Full-Time	23.0	20.0	20.0
On Roll Subtotal	263.0	276.0	287.0
In Private School Placements	7.0	4.0	4.0
Sent to Other Districts Regular	80.0	76.0	83.0
Sent to Other Districts Special Ed	17.0	16.0	16.0
Received	1.0		0.0
In State Facilities		1.0	1.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	8,019,174	8,275,877	8,532,560
	Total Tax Levy	10-121x	8,019,174	8,275,877	8,532,560
	Total Tuition	10-1300	71,550	35,000	52,275
	Unrestricted Miscellaneous Revenues	10-1XXX	157,737	15,000	15,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	100	100
	Interest Earned on Maintenance Reserve	10-1XXX	0	1,000	100
	Interest Earned on Capital Reserve Funds	10-1XXX	0	5,000	0
	Total Revenues from Local Sources		8,248,461	8,331,977	8,600,035
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	249,609	249,609	196,720
	Extraordinary Aid	10-3131	145,017	0	70,000
	Categorical Special Education Aid	10-3132	323,623	274,851	298,455
	Categorical Security Aid	10-3177	49,562	49,562	67,187
	Other State Aids	10-3XXX	1,365	21,947	0
	Total Revenues from State Sources		769,176	595,969	632,362
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	405,516	598,667
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	400,000	806,538
	Withdrawal from Maintenance Reserve	10-310	0	0	60,000
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	202,000	0
	Adjustment for Prior Year Encumbrances		0	1,500	0
	Actual Revenues (Over)/Under Expenditures		299,034	0	0
General Fund Revenues	Total Operating Budget		9,316,671	9,936,962	10,697,602
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	34,172	100	100
	Other Revenue from Local Sources	20-1XXX	9,603	0	0
	Total Revenues from Local Sources	20-1XXX	43,775	100	100

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	41,188	82,913	60,000
	Title II	20-4451-4455	4,576	18,218	0
	Title IV	20-4471-4474	9,500	10,500	0
	ARP-IDEA Preschool	20-4409	5,486	0	0
	ARP-IDEA Basic	20-4419	99,449	0	0
	IDEA Part B (Handicapped)	20-4420-4429	0	104,554	73,000
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	27,740	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	23,163	3,530	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	40,000	14,325	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	13,433	8,433	0
	ARP-ESSER	20-4540	113,780	77,785	0
	Other	20-4XXX	2,258	40,261	0
	Total Revenues from Federal Sources		380,573	360,519	133,000
Special Revenue Fund Revenues	Total Grants and Entitlements		428,671	360,519	133,000
All Fund Revenues	Total Revenues/Sources		9,745,342	10,297,481	10,830,602
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		9,745,342	10,297,481	10,830,602

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,201,632	2,350,001	2,394,751
	Special Education-Instruction	11-2XX-100-XXX	390,185	469,517	481,912
	Basic Skills/Remedial-Instruction	11-230-100-XXX	41,250	115,335	119,339
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	22,411	34,572	41,692
	Before/After School Programs	11-421-XXX-XXX	0	2,610	4,000
	Summer School	11-422-XXX-XXX	0	0	15,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,314,890	2,493,757	2,239,515
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	0	15,707	17,500
	Undistributed Expenditures-Health Services	11-000-213-XXX	72,482	76,506	79,590
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	3,300	26,017	52,625
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	322,819	221,214	192,061
	Undistributed Expenditures-Guidance	11-000-218-XXX	0	67,284	69,773
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	406,482	241,598	283,000
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	3,153	1,632	2,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	77,675	102,587	99,488
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	619	11,368	12,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	297,189	295,240	305,150
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	49,217	61,200	60,787
	Undistributed Expenditures-Central Services	11-000-251-XXX	95,678	111,433	112,577
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	510,925	519,498	708,342
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	684,135	715,451	790,391
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,454,677	1,502,027	1,678,943
	Total Undistributed Expenditures		6,293,241	6,462,519	6,703,742
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1,000	100
	Interest Earned on Current Expense Emergency Res	10-607	0	100	100
General Fund Current Expenses	Total General Current Expense		8,948,719	9,435,654	9,760,636

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	285,770	432,787	894,863
	Interest Deposit to Capital Reserve	10-604	0	5,000	0
	Total Capital Outlay		285,770	437,787	894,863
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	82,182	63,521	42,103
	General Fund Grand Total		9,316,671	9,936,962	10,697,602
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	9,603	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	41,188	82,913	60,000
	Title II	20-XXX-XXX-XXX	4,576	18,218	0
	Title IV	20-XXX-XXX-XXX	9,500	10,500	0
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	0	104,554	73,000
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	99,449	0	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	5,486	0	0
	Other	20-XXX-XXX-XXX	2,258	40,261	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	113,780	77,785	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	27,740	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	23,163	3,530	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	40,000	14,325	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	13,433	8,433	0
	Total Federal Projects	20-XXX-XXX-XXX	380,573	360,519	133,000
Special Revenue Fund Expenses	Total Special Revenue Funds		428,671	360,519	133,000
All Fund Expenses	Total Expenditures/Appropriations		9,745,342	10,297,481	10,830,602
Expenses Net of Transfers	Total Expenditures Net of Transfers		9,745,342	10,297,481	10,830,602

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	716,831	575,192	396,382	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,442,124	1,201,538	806,538	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	260,872	268,120	269,120	209,220
	Legal Reserve	438,758	678,991	452,285	0
	Unemployment Fund	0	0	0	0
	Tuition Reserve	352,000	202,000	0	0
	Current Expense Emergency Reserve	68,793	70,705	70,805	70,905
	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	14,004	9,681	9,781	9,881
	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	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,319	\$23,262	\$23,631	\$22,720	\$23,533
Total Classroom Instruction	\$13,102	\$14,458	\$15,109	\$14,956	\$15,015
Classroom-Salaries and Benefits	\$12,646	\$13,825	\$14,470	\$14,332	\$14,327
Classroom-General Supplies and Textbooks	\$256	\$207	\$243	\$212	\$220
Classroom-Purchased Services	\$201	\$425	\$395	\$413	\$468
Total Support Services	\$3,116	\$4,163	\$3,638	\$3,126	\$3,191
Support Services-Salaries and Benefits	\$1,572	\$2,315	\$1,994	\$1,144	\$1,171
Total Administrative Costs	\$2,015	\$2,214	\$2,182	\$2,268	\$2,268
Administration Salaries and Benefits	\$1,402	\$1,611	\$1,556	\$1,895	\$1,905
Total Operations and Maintenance of Plant	\$1,937	\$2,304	\$2,521	\$2,180	\$2,796
Operations and Maintenance-Salaries and Benefits	\$915	\$1,017	\$953	\$960	\$1,024
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$149	\$123	\$175	\$175	\$207
Total Equipment Costs	\$38	\$0	\$0	\$0	\$0
Legal Costs	\$17	\$3	\$19	\$18	\$17
Employee Benefits as a percentage of salaries*	36.81%	43.09%	40.90%	41.95%	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 2024-25 revised appropriations and the 2025-26 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 Program	0
Purchasing	Participate in ACES for Gas and Electrical	0
	Purchasing using awarded bids from ED Data Services	0
	Purchase using awarded bids from The ESCNJ	0
Social Worker/Psychologist	Shared with Hope Township School	0
Special Education Services	Share CST Department with Hope Township School	0
Technology Services	Shared IT Services with Belvidere School District	0
Transportation Services, including Fuel	Pupil Transportation Regular/Special Education (WCSSSD)	0

Estimated Tax Rates

Municipality	Category	Amount
White Township	(A) General Fund School Levy	8,532,560
	(D) Total School Levy	8,532,560
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	554,718,100
	(H) Estimated Equalized Valuation (as of 10/01/24)	799,766,580
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.5382
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.5382
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0669
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0669

Employee Contract List for District

Name	Category	Measure
Lori Tirone	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$132,352
	Full-Time Equivalent (FTE)	0.5
	Shared with Another District?	Y
	Shared County	41
	Shared District	2250
	Job Title Other District	SBA/BS
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/24
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	130
	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	\$2,750
	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	\$20,000
	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

Employee Contract List for District

Name	Category	Measure
Lori Tirone	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	\$161,559
	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	\$39,249
	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