

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	235.0	242.0	244.0
On Roll Special Ed Full-Time	39.0	33.0	31.0
On Roll Subtotal	274.0	275.0	275.0
In Private School Placements	6.0	6.0	5.0
Sent to Other Districts Regular	137.0	126.0	117.0
Sent to Other Districts Special Ed	25.0	20.0	19.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	7,013,654	7,013,654	7,013,654
Total Tuition	10-1300	15,897	18,000	18,200
Unrestricted Miscellaneous Revenues	10-1XXX	21,148	4,000	2,500
Interest Earned On Maintenance Reserve	10-1XXX	0	500	500
Interest Earned On Capital Reserve Funds	10-1XXX	0	500	2,000
Subtotal - Revenues From Local Sources		7,050,699	7,036,654	7,036,854
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	249,609	249,609	249,609
Extraordinary Aid	10-3131	80,208	0	0
Categorical Special Education Aid	10-3132	313,648	313,648	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	540,496	540,496	540,870
Parcc Readiness Aid	10-3181	4,710	4,710	0
Per Pupil Growth Aid	10-3182	4,710	4,710	0
Professional Learning Community Aid	10-3183	4,320	4,320	0
Other State Aids	10-3XXX	3,701	0	0
Subtotal - Revenues From State Sources		1,832,018	1,748,109	1,756,162
Budgeted Fund Balance - Operating Budget	10-303	0	390,031	291,735
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	200,000	0
Withdrawal From Maint. Reserve	10-310	0	100,000	75,000
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	200,000	200,000
Adjustment For Prior Year Encumbrances		0	41,469	0
Actual Revenues (Over)/Under Expenditures		170,197	0	0
Total Operating Budget		9,052,914	9,716,263	9,359,751

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	43,891	60,961	40,000
Title II	20-4451-4455	19,388	12,143	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	98,205	96,511	60,000
Other	20-4XXX	17,033	19,986	0
Total Revenues From Federal Sources		178,517	189,601	100,000
Total Grants And Entitlements		178,517	189,601	100,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	329,031	329,468	0
Total Revenues From Local Sources		329,031	329,468	0
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	47,869	47,932	0
Total Local Repayment Of Debt		376,900	377,400	0
Total Repayment Of Debt		376,900	377,400	0
Total Revenues/Sources		9,608,331	10,283,264	9,459,751
Total Revenues/Sources Net of Transfers		9,608,331	10,283,264	9,459,751

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,873,935	1,860,578	1,818,691
Special Education - Instruction	11-2XX-100-XXX	513,754	503,143	554,578
Basic Skills/Remedial - Instruction	11-230-100-XXX	120,802	113,804	125,183
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	1,091	21,503	23,271
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	3,029,157	2,963,505	2,685,387
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	88,671	89,995	92,410
Undist. Expenditures - Health Services	11-000-213-XXX	31,109	58,390	62,037
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	90,325	111,280	114,618
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	185,577	296,768	242,350
Undist. Expenditures - Child Study Teams	11-000-219-XXX	211,083	205,499	196,311
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	2,219	5,000	4,700
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	52,156	54,886	61,547
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	11,376	16,700	13,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	215,820	272,139	326,408
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	129,625	145,970	36,789
Undist. Expend. - Central Services	11-000-251-XXX	93,936	114,400	106,499
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	422,072	510,110	486,817
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	565,651	621,465	644,834
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,157,103	1,422,070	1,615,627
Undistributed Expenditures-Food Services	11-000-310-930	0	0	5,000
Total Undistributed Expenditures		6,285,880	6,888,177	6,694,334
Interest Earned On Maintenance Reserve	10-606	0	500	500
Total General Current Expense		8,795,462	9,387,705	9,216,557
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	6,923	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Facilities Acquisition And Const. Serv.	12-000-400-XXX	184,500	198,182	5,105
Interest Deposit To Capital Reserve	10-604	0	500	2,000
Total Capital Outlay		184,500	205,605	7,105
Transfer Of Funds To Charter Schools	10-000-100-56X	72,952	122,953	136,089
General Fund Grand Total		9,052,914	9,716,263	9,359,751
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	43,891	60,961	40,000
Title II	20-XXX-XXX-XXX	19,388	12,143	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	98,205	96,511	60,000
Other	20-XXX-XXX-XXX	17,033	19,986	0
Total Federal Projects	20-XXX-XXX-XXX	178,517	189,601	100,000
Total Special Revenue Funds		178,517	189,601	100,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	376,900	377,400	0
Total Debt Service Funds		376,900	377,400	0
Total Expenditures/Appropriations		9,608,331	10,283,264	9,459,751
Total Expenditures Net of Transfers		9,608,331	10,283,264	9,459,751

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	365,354	368,871	250,000	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	650,508	624,204	543,575	545,575
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	296,899	298,696	199,196	124,696
Restricted for General Operating Budget	Legal Reserve	734,647	681,766	291,735	0
Restricted for General Operating Budget	Tuition Reserve	500,000	400,000	200,000	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,856	\$19,382	\$21,025	\$21,650	\$21,962
Total Classroom Instruction	\$10,674	\$12,113	\$12,793	\$12,903	\$13,438
Classroom-Salaries and Benefits	\$10,324	\$11,622	\$12,404	\$12,506	\$12,992
Classroom-General Supplies and Textbooks	\$303	\$427	\$245	\$269	\$354
Classroom-Purchased Services	\$47	\$64	\$144	\$129	\$92
Total Support Services	\$3,572	\$3,457	\$3,929	\$3,982	\$3,869
Support Services-Salaries and Benefits	\$2,640	\$2,722	\$2,894	\$2,917	\$2,942
Total Administrative Costs	\$1,914	\$1,924	\$2,034	\$2,350	\$2,246
Administration Salaries and Benefits	\$931	\$1,004	\$987	\$1,242	\$1,559
Total Operations and Maintenance of Plant	\$1,601	\$1,785	\$2,056	\$2,198	\$2,160
Operations and Maintenance-Salaries and Benefits	\$758	\$875	\$999	\$1,007	\$1,085
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$19
Total Extracurricular Costs	\$3	\$4	\$111	\$112	\$125
Total Equipment Costs	\$0	\$0	\$0	\$26	\$0
Legal Costs	\$110	\$31	\$84	\$86	\$82
Employee Benefits as a percentage of salaries*	33.85%	35.09%	43.35%	41.36%	46.37%

*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 2017-18 revised appropriations and the 2018-19 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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Shared Business Administrator with Hope Township Board of Education	0
Transportation Services, including Fuel	Participation with Warren and Sussex County Coordinated Transportation for special education transportation	0
Purchasing	Participate in ACES - Alliance for Competitive Energy Services - joint energy purchasing	0
Curriculum Services	Shared Curriculum writing services with Belvidere Cluster Districts	0
Professional Staff Development	Share professional development opportunities with area districts	0
Insurance Coverages and Benefits	Participate in a joint insurance fund for package and worker's comp insurance coverage.	0

ID=White Township

Category	Amount
(A) General Fund School Levy	7,013,654
(D) Total School Levy	7,013,654
(B) Estimated Net Taxable Valuation (as of 02/06/18)	558,309,698
(H) Estimated Equalized Valuation (as of 02/06/18)	543,472,888
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.2562
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2562
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2905
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2905

Name=Dawn Huff

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 Service Agreement
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
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 - Shared Service
Contractual Post-Employment Benefit Description of Payout of Vacation days	None - Shared Service
Contractual Post-Employment Benefit Description of Payout of Personal days	None - Shared Service
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

Name=Dawn Huff

Category	Measure
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 Shared Service Agreement for the 2017-2018 year \$86,700
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Dawn Werkheiser

Category	Measure
Job Title	Principal
Job Title II	None Reported
Base Annual Salary Amount	\$95,135
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	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	15
Contracted Number of Annual Personal Days	3
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	\$1,100
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	\$7,125
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement, unused sick days paid at \$37.50. Maximum of 150 days.
Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon separation, unused vacation days at \$60/day. Maximum of 25 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

Name=Dawn Werkheiser

Category	Measure
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

Name=Michael Slattery

Category	Measure
Job Title	Superintendent
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	07/01/15
End Date of Contract	06/30/18
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 - Shared Service
Contractual Post-Employment Benefit Description of Payout of Vacation days	None - Shared Service
Contractual Post-Employment Benefit Description of Payout of Personal days	None - Shared Service
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

Name=Michael Slattery

Category	Measure
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 the 2017-2018 year - \$85,500
Additional Comment 2	None Reported
Additional Comment 3	None Reported