Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	256.0	284.0	285.0
On Roll Special Ed Full-Time	20.0	36.0	36.0
On Roll Subtotal	276.0	320.0	321.0
In Private School Placements	4.0	4.0	3.0
Sent to Other Districts Regular	76.0	85.0	94.0
Sent to Other Districts Special Ed	16.0	17.0	16.0
Received		44.0	48.0
In State Facilities	1.0	1.0	1.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	8,275,877	8,532,560	8,933,691
	Total Tax Levy	10-121x	8,275,877	8,532,560	8,933,691
	Total Tuition	10-1300	73,650	52,275	445,276
	Unrestricted Miscellaneous Revenues	10-1XXX	85,809	15,000	15,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	100	100
	Interest Earned on Maintenance Reserve	10-1XXX	0	100	100
	Interest Earned on Capital Reserve Funds	10-1XXX	0	0	100
	Total Revenues from Local Sources		8,435,336	8,600,035	9,394,267
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	249,609	196,720	193,152
	Extraordinary Aid	10-3131	146,369	70,000	70,000
	Categorical Special Education Aid	10-3132	274,851	298,455	324,603
	Categorical Security Aid	10-3177	49,562	67,187	71,697
	Other State Aids	10-3XXX	23,348	0	0
	Total Revenues from State Sources		743,739	632,362	659,452
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	598,667	256,350
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	806,538	0
	Withdrawal from Maintenance Reserve	10-310	0	60,000	0
	Adjustment for Prior Year Encumbrances		0	219,003	0
	Actual Revenues (Over)/Under Expenditures		497,986	0	0
General Fund Revenues	Total Operating Budget		9,677,061	10,916,605	10,310,069
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	38,752	100	0
	Total Revenues from Local Sources	20-1XXX	38,752	100	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	21,782	63,929	47,000
	Title II	20-4451-4455	8,965	8,932	6,700
	Title IV	20-4471-4474	5,032	10,000	7,500
	IDEA Part B (Handicapped)	20-4420-4429	97,830	104,714	78,565
	ARP-ESSER	20-4540	62,285	0	0
	Other	20-4XXX	8,144	0	0
	Total Revenues from Federal Sources		204,038	187,575	139,765

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		240,825	187,575	139,765
All Fund Revenues	Total Revenues/Sources		9,917,886	11,104,180	10,449,834
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		9,917,886	11,104,180	10,449,834

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,323,303	2,416,621	2,521,425
	Special Education-Instruction	11-2XX-100-XXX	457,851	500,328	509,899
	Basic Skills/Remedial-Instruction	11-230-100-XXX	114,062	108,723	123,006
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	37,771	41,692	42,622
	Before/After School Programs	11-421-XXX-XXX	2,554	4,000	4,000
	Summer School	11-422-XXX-XXX	0	15,000	2,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,486,678	2,385,056	2,445,092
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	15,706	16,825	17,647
	Undistributed Expenditures-Health Services	11-000-213-XXX	77,098	80,265	85,443
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	21,750	46,145	15,000
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	210,715	193,541	114,375
	Undistributed Expenditures-Guidance	11-000-218-XXX	311,281	69,773	70,151
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	0	290,500	308,000
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	1,631	2,153	5,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	102,586	91,988	92,343
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,230	11,847	8,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	282,813	331,550	331,221
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	58,438	66,787	63,244
	Undistributed Expenditures-Central Services	11-000-251-XXX	103,005	123,577	119,076
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	538,603	665,915	766,833
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	772,619	790,391	743,844
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,504,601	1,666,543	1,916,443
	Total Undistributed Expenditures		6,489,754	6,832,856	7,101,712
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	100	100
	Interest Earned on Current Expense Emergency Res	10-607	0	100	100
General Fund Current Expenses	Total General Current Expense		9,425,295	9,919,420	10,304,864

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	0	7,961	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	188,245	947,121	5,105
	Interest Deposit to Capital Reserve	10-604	0	0	100
	Total Capital Outlay		188,245	955,082	5,205
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	63,521	42,103	0
	General Fund Grand Total		9,677,061	10,916,605	10,310,069
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	21,782	63,929	47,000
	Title II	20-XXX-XXX-XXX	8,965	8,932	6,700
	Title IV	20-XXX-XXX-XXX	5,032	10,000	7,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	97,830	104,714	78,565
	Other	20-XXX-XXX-XXX	8,144	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	62,285	0	0
	Total Federal Projects	20-XXX-XXX-XXX	204,038	187,575	139,765
Special Revenue Fund Expenses	Total Special Revenue Funds		240,825	187,575	139,765
All Fund Expenses	Total Expenditures/Appropriations		9,917,886	11,104,180	10,449,834
Expenses Net of Transfers	Total Expenditures Net of Transfers		9,917,886	11,104,180	10,449,834

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	575,192	543,979	397,597	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,201,538	828,904	22,366	22,466
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	268,120	274,697	214,797	214,897
	Legal Reserve	678,991	561,038	108,753	0
	Unemployment Fund	0	0	0	0
	Tuition Reserve	202,000	0	0	0
	Current Expense Emergency Reserve	70,705	72,439	72,539	72,639
	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	9,681	11,646	11,746	11,746
	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	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	$23,262	$22,379	$23,533	$21,140	$22,167
Total Classroom Instruction	$14,458	$14,722	$15,015	$13,449	$14,389
Classroom-Salaries and Benefits	$13,825	$14,118	$14,327	$12,506	$13,502
Classroom-General Supplies and Textbooks	$207	$218	$220	$175	$187
Classroom-Purchased Services	$425	$386	$468	$768	$700
Total Support Services	$4,163	$3,035	$3,191	$2,846	$2,601
Support Services-Salaries and Benefits	$2,315	$1,135	$1,171	$1,054	$1,101
Total Administrative Costs	$2,214	$2,172	$2,268	$2,232	$2,222
Administration Salaries and Benefits	$1,611	$1,878	$1,905	$1,910	$1,849
Total Operations and Maintenance of Plant	$2,304	$2,237	$2,796	$2,374	$2,700
Operations and Maintenance-Salaries and Benefits	$1,017	$946	$1,024	$918	$924
Board Contribution to Food Services	$0	$0	$0	$0	$0
Total Extracurricular Costs	$123	$191	$207	$186	$195
Total Equipment Costs	$0	$0	$0	$25	$0
Legal Costs	$3	$13	$17	$16	$16
Employee Benefits as a percentage of salaries*	43.09%	42.41%	45.39%	45.39%	50.72%

*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.nj.gov/education/guide/. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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 Cluster	0
Insurance Coverages and Benefits	Participant in the School Health Insurance Program	0
Purchasing	Participate in ACES for Gas and Electrical Utilities	0
	Purchasing using awarded bids through ED Data Services	0
	Purchase using awarded bids through ESCNJ	0
Social Worker/Psychologist	Shared with Hope Township School	0
Special Education Services	Share CST Department with Hope Township School	0
Staffing - Other	Share .4 Spanish Teacher with Harmony School District	0
Technology Services	Shared IT Services with Belvidere School District	0
Transportation Services, including Fuel	Pupil Transportation Special Education Routes (WCSSSD)	0

Estimated Tax Rates

Municipality	Category	Amount
White Township	(A) General Fund School Levy	8,933,691
	(D) Total School Levy	8,933,691
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	546,459,100
	(H) Estimated Equalized Valuation (as of 10/01/25)	883,951,957
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.6348
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.6348
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.0107
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.0107

Employee Contract List for District

Name	Category	Measure
Lori Tirone	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	$136,984
	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	07/01/25
	End Date of Contract	06/30/26
	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	$3,950
	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	$173,000
	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	07/01/25
	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	$6,050
	Total Bonuses Amount	$0
	Total Stipends Amount	$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	$1,850
	District Contributions Above Teacher Contract for Retirement Plans	$0
	Total Contractual Post-Employment Benefit Amount	$41,615
	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