

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	398.0	376.0	369.0
On Roll Special Ed Full-Time	38.0	36.0	42.0
On Roll Subtotal	436.0	412.0	411.0
In Private School Placements	2.0	2.0	3.0
Sent to Other Districts Regular	182.0	187.0	200.0
Sent to Other Districts Special Ed	19.0	17.5	10.0
Received	2.0		0.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	9,188,248	9,372,013	9,559,453
	Unrestricted Miscellaneous Revenues	10-1XXX	53,746	8,000	7,983
	Total Revenues from Local Sources		9,241,994	9,380,013	9,567,436
General Fund Revenues from State Sources	School Choice Aid	10-3116	579,670	576,240	598,365
	Categorical Transportation Aid	10-3121	403,787	403,787	403,787
	Extraordinary Aid	10-3131	54,316	54,316	0
	Categorical Special Education Aid	10-3132	359,279	424,190	424,190
	Equalization Aid	10-3176	752,505	752,578	756,693
	Categorical Security Aid	10-3177	44,440	50,903	50,903
	Adjustment Aid	10-3178	421,916	421,916	421,916
	PARCC Readiness Aid	10-3181	6,810	0	0
	Per Pupil Growth Aid	10-3182	6,810	0	0
	Professional Learning Community Aid	10-3183	6,910	0	0
	Host District Support Aid	10-3184	762	0	0
	Other State Aids	10-3XXX	10,789	10,789	0
	Total Revenues from State Sources		2,647,994	2,694,719	2,655,854
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	575,190	363,677
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	43,569	204,680
	Adjustment for Prior Year Encumbrances		0	46,015	0
	Actual Revenues (Over)/Under Expenditures		-132,835	0	0
General Fund Revenues	Total Operating Budget		11,757,153	12,739,506	12,791,647
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	2,690	9,159	8,243
	Total Revenues from State Sources		2,690	9,159	8,243
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	17,059	37,940	14,272
	Title II	20-4451-4455	3,582	14,623	6,634
	Title IV	20-4471-4474	5,082	11,986	7,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	125,619	123,250	110,925
	Other	20-4XXX	45,804	41,883	35,601
	Total Revenues from Federal Sources		197,146	229,682	174,932

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		199,836	238,841	183,175
Debt Service Fund Transfer and Other Financing	Other Financing Sources	40-5XXX	577	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	643,592	194,101	0
	Total Revenues from Local Sources		643,592	194,101	0
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	0	0	93,472
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	35	79,135
	Total Local Repayment of Debt		644,169	194,136	172,607
	Actual Revenues (Over)/Under Expenditures		-535	0	0
Debt Service Fund Revenues	Total Repayment of Debt		643,634	194,136	172,607
All Fund Revenues	Total Revenues/Sources		12,600,623	13,172,483	13,147,429
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		12,600,623	13,172,483	13,147,429

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,851,427	2,903,985	2,830,228
	Special Education-Instruction	11-2XX-100-XXX	572,731	513,147	493,607
	Basic Skills/Remedial-Instruction	11-230-100-XXX	316,312	250,385	227,915
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	36,613	27,500	27,500
	School-Sponsored Athletics-Instruction	11-402-100-XXX	20,079	21,450	27,050
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,768,725	4,053,198	4,243,752
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	17,445	17,434	17,861
	Undistributed Expenditures-Health Services	11-000-213-XXX	69,948	69,931	68,915
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	80,312	89,653	85,441
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	103,403	174,943	119,996
	Undistributed Expenditures-Guidance	11-000-218-XXX	48,997	66,752	68,087
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	238,087	303,162	301,302
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	74,300	58,050	64,715
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	87,694	97,418	131,580
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	17,691	37,100	36,636
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	388,758	397,429	390,432
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	108,082	119,208	117,030
	Undistributed Expenditures-Central Services	11-000-251-XXX	206,933	204,767	211,576
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	19,478	46,106	51,836
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	769,546	963,034	890,426
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	527,513	668,845	757,955
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,316,249	1,511,424	1,495,680
	Total Undistributed Expenditures		7,843,161	8,878,454	9,053,220
	General Fund Current Expenses	Total General Current Expense		11,640,323	12,594,921
Capital Outlay	Equipment	12-XXX-XXX-730	27,330	69,860	54,500
	Facilities Acquisition and Construction Services	12-000-400-XXX	58,907	51,327	51,799
	Total Capital Outlay		86,237	121,187	106,299

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	30,593	23,398	25,828
	General Fund Grand Total		11,757,153	12,739,506	12,791,647
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	0	587	528
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	709	5,491	4,943
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	1,522	793	714
	Nonpublic Nursing Services	20-XXX-XXX-XXX	459	1,067	960
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	396	356
	Nonpublic Security Aid	20-XXX-XXX-XXX	0	825	742
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	2,690	9,159	8,243
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	17,059	37,940	14,272
	Title II	20-XXX-XXX-XXX	3,582	14,623	6,634
	Title IV	20-XXX-XXX-XXX	5,082	11,986	7,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	125,619	123,250	110,925
	Other	20-XXX-XXX-XXX	45,804	41,883	35,601
	Total Federal Projects	20-XXX-XXX-XXX	197,146	229,682	174,932
Special Revenue Fund Expenses	Total Special Revenue Funds		199,836	238,841	183,175
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	643,634	194,136	172,607
	Total Debt Service Funds		643,634	194,136	172,607
All Fund Expenses	Total Expenditures/Appropriations		12,600,623	13,172,483	13,147,429
Expenses Net of Transfers	Total Expenditures Net of Transfers		12,600,623	13,172,483	13,147,429

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	101	101	101	101
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	0	0	0	0
	Tuition Reserve	64,087	248,249	204,680	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	911,922	825,190	617,547	253,870
	Repayment of Debt	77	612	79,135	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,199	\$16,981	\$18,538	\$19,198	\$18,719
Total Classroom Instruction	\$10,104	\$10,721	\$11,558	\$11,400	\$11,135
Classroom-Salaries and Benefits	\$9,706	\$10,133	\$10,971	\$10,735	\$10,723
Classroom-General Supplies and Textbooks	\$375	\$559	\$556	\$630	\$379
Classroom-Purchased Services	\$23	\$29	\$32	\$35	\$33
Total Support Services	\$2,140	\$2,078	\$2,398	\$2,726	\$2,691
Support Services-Salaries and Benefits	\$1,730	\$1,816	\$1,880	\$2,183	\$2,205
Total Administrative Costs	\$2,094	\$2,050	\$2,191	\$2,302	\$2,280
Administration Salaries and Benefits	\$1,607	\$1,493	\$1,636	\$1,778	\$1,746
Total Operations and Maintenance of Plant	\$1,696	\$1,957	\$2,230	\$2,602	\$2,425
Operations and Maintenance-Salaries and Benefits	\$803	\$868	\$1,008	\$1,059	\$1,082
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$153	\$161	\$146	\$150	\$169
Total Equipment Costs	\$36	\$63	\$83	\$170	\$133
Legal Costs	\$85	\$147	\$76	\$98	\$83
Employee Benefits as a percentage of salaries*	24.76%	26.51%	28.50%	30.02%	29.64%

*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 2018-19 revised appropriations and the 2019-20 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)
Others	Morris County Co-op, copy paper and supplies	0
	Hunterdon Co-op, supplies and computers	0
Recycling	Green Township contracts for trash removal and recycling	0
Staffing - Other	Sussex Ed. Services - speech and OT	0
	Special Education - Newton	0
	Sussex Ed. Services - speech, OT and Nursing	0

Estimated Tax Rates

Municipality	Category	Amount
Green Township	(A) General Fund School Levy	9,265,733
	(D) Total School Levy	9,402,562
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	422,265,000
	(H) Estimated Equalized Valuation (as of 10/01/18)	467,314,077
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.1943
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.2267
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.9828
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.0120

Employee Contract List for District

Name	Category	Measure
Jennifer Thompson	Job Title	Principal
	Job Title II	Coordinator Instruction
	Base Annual Salary Amount	\$97,090
	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	06/30/19
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	34
	Description of Other Contracted Non-Working Days	Vac., Sick & Personal
	Total Allowances Amount	\$6,700
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$13
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$6,068
	Contractual Post-Employment Benefit Description of Payout of Sick days	No payout of sick leave
	Contractual Post-Employment Benefit Description of Payout of Vacation days	15 days @ \$404.54
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of Personal days
	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
Jennifer Thompson	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	Not in Contract
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	Not in Contract
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	Not in Contract
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	Not in Contract
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	Not in Contract
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	Not in Contract
	Additional Comment 1	Not in Contract
	Additional Comment 2	Not in Contract
	Additional Comment 3	Not in Contract
John Nittolo	Job Title	Superintendent
	Job Title II	Director Personnel
	Base Annual Salary Amount	\$158,967
	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	06/30/22
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	24
	Contracted Number of Annual Sick Days	15
	Contracted Number of Annual Personal Days	5
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	45
Description of Other Contracted Non-Working Days	Vac. Sick Personal	

Employee Contract List for District

Name	Category	Measure
John Nittolo	Total Allowances Amount	\$13,525
	Total Bonuses Amount	\$15,134
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$765
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$29,674
	Contractual Post-Employment Benefit Description of Payout of Sick days	\$75 max per day, \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	24 days @ \$611.41
	Contractual Post-Employment Benefit Description of Payout of Personal days	Personal days are not paid out
	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	Not in Contract
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	Not in Contract
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	Not in Contract
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	Not in Contract
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	Not in Contract
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	Not in Contract
	Additional Comment 1	Not in Contract
	Additional Comment 2	Not in Contract
Additional Comment 3	Not in Contract	
Sallyann McCarty	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$130,110
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Sallyann McCarty	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/19
	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	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	39
	Description of Other Contracted Non-Working Days	Vac., Sick & Personal
	Total Allowances Amount	\$5,250
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$39
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$16,383
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max 150 days @ \$42.50
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max 20 days @ \$500.42
	Contractual Post-Employment Benefit Description of Payout of Personal days	Personal Days are not paid out
	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	Not in Contract
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	Not in Contract
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	Not in Contract
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	Not in Contract
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	Not in Contract

Employee Contract List for District

Name	Category	Measure
Sallyann McCarty	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	Not in Contract
	Additional Comment 1	Not in Contract
	Additional Comment 2	Not in Contract
	Additional Comment 3	Not in Contract