

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	623.0	571.0	573.0
On Roll Special Ed Full-Time	113.0	117.0	119.0
On Roll Subtotal	736.0	688.0	692.0
In Private School Placements	9.0	9.0	7.0
Sent to Other Districts Regular	302.0	288.0	290.0
Sent to Other Districts Special Ed	41.0	42.0	48.0
Received	34.0	2.0	3.0
In State Facilities	1.0		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	9,988,187	10,398,506	10,606,476
	Total Tuition	10-1300	91,476	114,000	100,000
	Unrestricted Miscellaneous Revenues	10-1XXX	16,231	55,000	130,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	1	1
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1	1
	Total Revenues from Local Sources		10,095,894	10,567,508	10,836,478
General Fund Revenues from State Sources	School Choice Aid	10-3116	170,793	251,367	226,325
	Categorical Transportation Aid	10-3121	198,562	134,082	134,082
	Extraordinary Aid	10-3131	69,870	69,870	50,000
	Categorical Special Education Aid	10-3132	699,575	699,575	699,575
	Equalization Aid	10-3176	4,770,510	4,770,510	4,570,749
	Categorical Security Aid	10-3177	90,234	90,234	90,234
	Under Adequacy Aid	10-3180	66,207	0	0
	PARCC Readiness Aid	10-3181	11,465	0	0
	Per Pupil Growth Aid	10-3182	11,465	0	0
	Professional Learning Community Aid	10-3183	10,205	0	0
	Other State Aids	10-3XXX	12,467	0	0
Total Revenues from State Sources		6,111,353	6,015,638	5,770,965	
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	107,900	176,421
	Withdrawal from Current Expense Emergency Reserve	10-312	0	25,000	0
	Adjustment for Prior Year Encumbrances		0	55,798	0
	Actual Revenues (Over)/Under Expenditures		108,990	0	0
General Fund Revenues	Total Operating Budget		16,316,237	16,771,844	16,783,864
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	3,499	0	0
	Total Revenues from Local Sources	20-1XXX	3,499	0	0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	39,588	39,870	33,890
	Title II	20-4451-4455	17,130	17,190	14,612
	Title IV	20-4471-4474	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	132,645	128,345	109,093
	Other	20-4XXX	10,116	0	0
	Total Revenues from Federal Sources		209,479	195,405	166,095
Special Revenue Fund Revenues	Total Grants and Entitlements		212,978	195,405	166,095
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	994,162	360,409	417,030
	Total Revenues from Local Sources		994,162	360,409	417,030
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	532,233	170,382	171,170
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	57,180	0
	Total Local Repayment of Debt		1,526,395	587,971	588,200
Debt Service Fund Revenues	Total Repayment of Debt		1,526,395	587,971	588,200
All Fund Revenues	Total Revenues/Sources		18,055,610	17,555,220	17,538,159
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		18,055,610	17,555,220	17,538,159

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	3,035,080	2,964,824	2,860,557	
	Special Education-Instruction	11-2XX-100-XXX	1,340,623	1,530,459	1,394,891	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	261,271	272,743	344,686	
	Summer School	11-422-XXX-XXX	69,749	75,200	80,000	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	5,982,457	5,777,624	6,181,226	
	Undistributed Expenditures-Health Services	11-000-213-XXX	142,713	147,601	149,697	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	163,191	172,051	181,446	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	34,832	44,500	44,500	
	Undistributed Expenditures-Guidance	11-000-218-XXX	124,761	132,362	132,531	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	197,953	195,155	207,676	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	135,458	140,297	157,707	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	153,987	162,886	152,039	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,442	21,000	21,000	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	271,416	286,598	301,963	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	346,905	364,251	342,712	
	Undistributed Expenditures-Central Services	11-000-251-XXX	131,913	133,943	135,846	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	684,579	733,403	732,851	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	818,567	883,828	881,839	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,384,111	2,675,888	2,431,592	
	Total Undistributed Expenditures			11,577,285	11,871,387	12,054,625
	General Fund Current Expenses for Increased Reserves	Interest Earned on Current Expense Emergency Res	10-607	0	1	1
General Fund Current Expenses	Total General Current Expense		16,284,008	16,714,614	16,734,760	
Capital Outlay	Equipment	12-XXX-XXX-730	0	25,000	0	
	Facilities Acquisition and Construction Services	12-000-400-XXX	32,229	32,229	32,229	
	Interest Deposit to Capital Reserve	10-604	0	1	1	
	Total Capital Outlay		32,229	57,230	32,230	

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	0	0	16,874
	General Fund Grand Total		16,316,237	16,771,844	16,783,864
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,499	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	39,588	39,870	33,890
	Title II	20-XXX-XXX-XXX	17,130	17,190	14,612
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	132,645	128,345	109,093
	Other	20-XXX-XXX-XXX	10,116	0	0
	Total Federal Projects	20-XXX-XXX-XXX	209,479	195,405	166,095
Special Revenue Fund Expenses	Total Special Revenue Funds		212,978	195,405	166,095
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,526,395	587,971	588,200
	Total Debt Service Funds		1,526,395	587,971	588,200
All Fund Expenses	Total Expenditures/Appropriations		18,055,610	17,555,220	17,538,159
Expenses Net of Transfers	Total Expenditures Net of Transfers		18,055,610	17,555,220	17,538,159

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	677	677	678	679
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	398,614	209,980	102,080	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	25,338	25,338	339	340
	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	326,696	408,662	408,662	334,321
	Repayment of Debt	57,180	57,180	0	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	\$12,035	\$13,229	\$13,200	\$14,633	\$13,976
Total Classroom Instruction	\$8,561	\$8,994	\$8,838	\$9,825	\$9,279
Classroom-Salaries and Benefits	\$8,245	\$8,535	\$8,347	\$9,277	\$8,872
Classroom-General Supplies and Textbooks	\$109	\$234	\$246	\$275	\$175
Classroom-Purchased Services	\$207	\$226	\$244	\$273	\$233
Total Support Services	\$1,415	\$1,908	\$2,029	\$2,250	\$2,196
Support Services-Salaries and Benefits	\$1,105	\$1,629	\$1,711	\$1,908	\$1,864
Total Administrative Costs	\$1,031	\$1,121	\$1,101	\$1,228	\$1,206
Administration Salaries and Benefits	\$790	\$865	\$833	\$929	\$907
Total Operations and Maintenance of Plant	\$1,024	\$1,202	\$1,230	\$1,328	\$1,291
Operations and Maintenance-Salaries and Benefits	\$385	\$625	\$576	\$647	\$618
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$0	\$0	\$33	\$36	\$0
Legal Costs	\$30	\$13	\$16	\$18	\$18
Employee Benefits as a percentage of salaries*	35.42%	39.78%	44.11%	43.76%	40.01%

*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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
300	Districts child care before/after care enterprise account	100,000	Help to offset general fund expenses

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Contract business services through the Pohatcong Township BOE through an interlocal services agreement.	0
Municipal/Public Works	Shared services alliance with the Municipality for lawn mowing & black top salting in exchange for recreation activities coverage	0
Professional Staff Development	Provide and participate in county-wide professional development	0
Purchasing	Participation in E-rate, ACT and ACES cooperative purchasing programs.	0
Technology Services	Cooperative purchasing through HCESC	0
Transportation Services, including Fuel	Transportation through WCSSSD	0

Estimated Tax Rates

Municipality	Category	Amount
Greenwich Township	(A) General Fund School Levy	10,606,476
	(D) Total School Levy	11,023,506
	(B) Estimated Net Taxable Valuation (as of 02/13/19)	598,161,413
	(H) Estimated Equalized Valuation (as of 02/13/19)	707,883,329
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.7732
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.8429
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.4983
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.5572

Employee Contract List for District

Name	Category	Measure
Interlocal Services Agreement	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	41
	Shared District	4200
	Job Title Other District	SBA
	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	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	N/A
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A

Employee Contract List for District

Name	Category	Measure
Interlocal Services Agreement	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	Greenwich Twp BOE pays the Pohatcong Twp BOE \$65,000 for contracted business services
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Joel Barrett	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$92,000
	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	07/01/18
	End Date of Contract	06/30/19

Employee Contract List for District

Name	Category	Measure
Joel Barrett	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
	Total Allowances Amount	\$820
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max payout for unused sick days upon retirement only
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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	

Employee Contract List for District

Name	Category	Measure
Joel Barrett	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
Maria Eppolite	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$155,750
	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	08/16/17
	End Date of Contract	06/30/22
	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
	Total Allowances Amount	\$2,324
	Total Bonuses Amount	\$15,000
Total Stipends Amount	\$0	
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0	

Employee Contract List for District

Name	Category	Measure
Maria Eppolite	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$26,381
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max payout per statute upon retirement only
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon expiration of contract, the Superintendent is entitled to be paid for any unused vacation days, capped at 50, at a rate of 1/260 of salary
	Contractual Post-Employment Benefit Description of Payout of Personal days	Unused personal days converted to sick 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	Payment for opting out of benefits
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Nichole Hutnik	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$100,270
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported

Employee Contract List for District

Name	Category	Measure
Nichole Hutnik	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	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
	Total Allowances Amount	\$909
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max payout for unused sick days upon retirement only
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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

Employee Contract List for District

Name	Category	Measure
Nichole Hutnik	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