

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	376.0	353.0	362.0
On Roll Special Ed Full-Time	36.0	50.0	51.0
On Roll Subtotal	412.0	403.0	413.0
In Private School Placements	2.0	2.0	0.0
Sent to Other Districts Regular	187.0	184.5	186.0
Sent to Other Districts Special Ed	17.5	20.5	22.0

## Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	9,372,013	9,559,453	9,847,673
	Rents and Royalties	10-1910	30,000	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	61,595	7,983	7,983
	Interest Earned on Capital Reserve Funds	10-1XXX	0	0	60
	Total Revenues from Local Sources		9,463,608	9,567,436	9,855,716
General Fund Revenues from State Sources	School Choice Aid	10-3116	576,240	598,365	612,750
	Categorical Transportation Aid	10-3121	403,787	403,787	403,787
	Extraordinary Aid	10-3131	63,626	63,626	50,000
	Categorical Special Education Aid	10-3132	424,190	424,190	424,190
	Equalization Aid	10-3176	752,578	756,693	756,693
	Categorical Security Aid	10-3177	50,903	50,903	50,903
	Adjustment Aid	10-3178	421,916	421,916	350,714
	Other State Aids	10-3XXX	11,261	11,261	10,000
	Total Revenues from State Sources		2,704,501	2,730,741	2,659,037
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	363,677	66,227
	Withdrawal from Capital Reserve for Local Share	10-307	0	66,445	0
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	204,680	151,738
	Adjustment for Prior Year Encumbrances		0	49,808	0
	Actual Revenues (Over)/Under Expenditures		-75,336	0	0
General Fund Revenues	Total Operating Budget		12,092,773	12,982,787	12,732,718
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	1,839	8,243	8,687
	Total Revenues from State Sources		1,839	8,243	8,687
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	37,940	14,272	12,131
	Title II	20-4451-4455	12,522	6,634	5,639
	Title IV	20-4471-4474	11,986	7,500	6,375
	I.D.E.A. Part B (Handicapped)	20-4420-4429	123,614	110,925	94,286
	Other	20-4XXX	41,883	35,601	32,323
	Total Revenues from Federal Sources		227,945	174,932	150,754
Special Revenue Fund Revenues	Total Grants and Entitlements		229,784	183,175	159,441

## Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Transfer and Other Financing	Other Financing Sources	40-5XXX	232,839	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	194,101	0	0
	Other Miscellaneous	40-1XXX	3,931	0	0
	Miscellaneous	40-1XXX	3,931	0	0
	Total Revenues from Local Sources		198,032	0	0
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	0	93,472	47,065
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	79,135	128,403
	Total Local Repayment of Debt		430,871	172,607	175,468
	Actual Revenues (Over)/Under Expenditures		-206,926	0	0
Debt Service Fund Revenues	Total Repayment of Debt		223,945	172,607	175,468
All Fund Revenues	Total Revenues/Sources		12,546,502	13,338,569	13,067,627
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		12,546,502	13,338,569	13,067,627

## Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,772,407	2,716,566	3,070,665
	Special Education-Instruction	11-2XX-100-XXX	462,700	511,194	517,938
	Basic Skills/Remedial-Instruction	11-230-100-XXX	235,656	395,446	208,093
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	35,354	27,500	27,500
	School-Sponsored Athletics-Instruction	11-402-100-XXX	14,920	27,050	26,950
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,936,076	4,241,921	4,047,018
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	13,787	18,218	15,264
	Undistributed Expenditures-Health Services	11-000-213-XXX	73,646	90,672	72,960
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	79,220	85,356	86,477
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	136,187	107,123	106,106
	Undistributed Expenditures-Guidance	11-000-218-XXX	64,849	70,363	70,277
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	308,844	304,923	274,354
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	52,205	64,715	65,711
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	78,966	151,050	115,900
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	6,541	37,052	21,206
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	446,994	391,624	389,420
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	102,539	117,030	113,681
	Undistributed Expenditures-Central Services	11-000-251-XXX	209,450	220,009	221,003
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	20,115	51,836	68,836
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	930,956	886,254	865,101
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	609,645	762,363	734,547
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,366,457	1,480,953	1,522,403
	Total Undistributed Expenditures		8,436,477	9,081,462	8,790,264
	General Fund Current Expenses	Total General Current Expense		11,957,514	12,759,218
Capital Outlay	Equipment	12-XXX-XXX-730	60,534	79,497	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	51,327	118,244	51,799
	Interest Deposit to Capital Reserve	10-604	0	0	60
	Total Capital Outlay		111,861	197,741	51,859

## Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	23,398	25,828	39,449
	General Fund Grand Total		12,092,773	12,982,787	12,732,718
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	0	528	528
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	0	4,943	4,943
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	1,158	714	1,158
	Nonpublic Nursing Services	20-XXX-XXX-XXX	681	960	960
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	356	356
	Nonpublic Security Aid	20-XXX-XXX-XXX	0	742	742
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,839	8,243	8,687
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	37,940	14,272	12,131
	Title II	20-XXX-XXX-XXX	12,522	6,634	5,639
	Title IV	20-XXX-XXX-XXX	11,986	7,500	6,375
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	123,614	110,925	94,286
	Other	20-XXX-XXX-XXX	41,883	35,601	32,323
	Total Federal Projects	20-XXX-XXX-XXX	227,945	174,932	150,754
Special Revenue Fund Expenses	Total Special Revenue Funds		229,784	183,175	159,441
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	223,945	172,607	175,468
	Total Debt Service Funds		223,945	172,607	175,468
All Fund Expenses	Total Expenditures/Appropriations		12,546,502	13,338,569	13,067,627
Expenses Net of Transfers	Total Expenditures Net of Transfers		12,546,502	13,338,569	13,067,627

## Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	101	100,101	33,656	33,716
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	0	0	0	0
	Tuition Reserve	248,249	356,418	151,738	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	825,190	688,564	324,887	258,660
	Repayment of Debt	612	207,538	128,403	0

### Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,981	\$18,529	\$18,719	\$19,335	\$19,119
Total Classroom Instruction	\$10,721	\$10,963	\$11,135	\$11,499	\$11,760
Classroom-Salaries and Benefits	\$10,133	\$10,351	\$10,723	\$10,944	\$11,220
Classroom-General Supplies and Textbooks	\$559	\$581	\$379	\$507	\$513
Classroom-Purchased Services	\$29	\$32	\$33	\$48	\$27
Total Support Services	\$2,078	\$2,500	\$2,691	\$2,832	\$2,506
Support Services-Salaries and Benefits	\$1,816	\$2,118	\$2,205	\$2,285	\$2,184
Total Administrative Costs	\$2,050	\$2,323	\$2,280	\$2,331	\$2,318
Administration Salaries and Benefits	\$1,493	\$1,685	\$1,746	\$1,728	\$1,750
Total Operations and Maintenance of Plant	\$1,957	\$2,562	\$2,425	\$2,473	\$2,349
Operations and Maintenance-Salaries and Benefits	\$868	\$1,016	\$1,082	\$1,169	\$1,087
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$161	\$157	\$169	\$171	\$167
Total Equipment Costs	\$63	\$151	\$133	\$198	\$0
Legal Costs	\$147	\$195	\$83	\$96	\$80
Employee Benefits as a percentage of salaries*	26.51%	28.45%	29.64%	29.05%	29.00%

\*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 2019-20 revised appropriations and the 2020-21 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 Educational Services - Speech and OT	0
	Special Education - Newton	0
	Sussex Educational Services - Speech, OT and Nursing	0

## Estimated Tax Rates

Municipality	Category	Amount
Green Township	(A) General Fund School Levy	9,703,563
	(D) Total School Levy	9,703,563
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	424,380,200
	(H) Estimated Equalized Valuation (as of 10/01/19)	463,600,830
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.2865
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.2865
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	2.0931
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.0931

## Employee Contract List for District

Name	Category	Measure
Jennifer Thompson	Job Title	Principal
	Job Title II	Coordinator Instruction
	Base Annual Salary Amount	\$99,032
	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	07/01/19
	End Date of Contract	06/30/20
	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 Days
	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
Lydia E. Furnari	Job Title	Superintendent
	Job Title II	Director of Personnel
	Base Annual Salary Amount	\$152,792
	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	07/01/19
	End Date of Contract	06/30/20
	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
Lydia E. Furnari	Total Allowances Amount	\$4,450
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$62
	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	Not In Contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Not In Contract
	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	07/01/19
	End Date of Contract	06/30/20
	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, Per., Holidays
	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 of 150 Days @ \$42.50
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max of 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	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

**Employee Contract List for District**

Name	Category	Measure
Sallyann McCarty	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