

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	571.0	586.0	579.0
On Roll Special Ed Full-Time	117.0	114.0	112.0
On Roll Subtotal	688.0	700.0	691.0
In Private School Placements	9.0	8.0	8.0
Sent to Other Districts Regular	288.0	291.0	274.0
Sent to Other Districts Special Ed	42.0	45.0	48.0
Received	2.0	36.0	0.0
In State Facilities		1.0	0.0

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	10,398,506	10,606,476	10,818,606
	Total Tuition	10-1300	78,450	100,000	50,000
	Unrestricted Miscellaneous Revenues	10-1XXX	18,897	130,000	115,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	1	0
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1	0
	Total Revenues from Local Sources		10,495,853	10,836,478	10,983,606
General Fund Revenues from State Sources	School Choice Aid	10-3116	251,367	226,325	270,222
	Categorical Transportation Aid	10-3121	134,082	134,082	134,082
	Extraordinary Aid	10-3131	84,317	50,000	50,000
	Categorical Special Education Aid	10-3132	699,575	699,575	699,575
	Equalization Aid	10-3176	4,770,510	4,570,749	4,403,957
	Categorical Security Aid	10-3177	90,234	90,234	90,234
	Other State Aids	10-3XXX	14,706	278,534	0
	Total Revenues from State Sources		6,044,791	6,049,499	5,648,070
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	176,421	370,257
	Adjustment for Prior Year Encumbrances		0	151,210	0
	Actual Revenues (Over)/Under Expenditures		-339,696	0	0
General Fund Revenues	Total Operating Budget		16,200,948	17,213,608	17,001,933
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	2,535	0	0
	Total Revenues from Local Sources	20-1XXX	2,535	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	39,870	37,338	31,737
	Title II	20-4451-4455	17,190	14,831	12,606
	Title IV	20-4471-4474	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	128,345	126,393	107,434
	Other	20-4XXX	10,182	0	0
	Total Revenues from Federal Sources		205,587	188,562	160,277
Special Revenue Fund Revenues	Total Grants and Entitlements		208,122	188,562	160,277

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	360,409	417,030	416,328
	Total Revenues from Local Sources		360,409	417,030	416,328
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	170,382	171,170	171,879
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		530,791	588,200	588,207
	Actual Revenues (Over)/Under Expenditures		57,180	0	0
Debt Service Fund Revenues	Total Repayment of Debt		587,971	588,200	588,207
All Fund Revenues	Total Revenues/Sources		16,997,041	17,990,370	17,750,417
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		16,997,041	17,990,370	17,750,417

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	3,003,889	2,972,116	2,939,641	
	Special Education-Instruction	11-2XX-100-XXX	1,372,565	1,395,361	1,380,852	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	266,450	344,686	332,132	
	Summer School	11-422-XXX-XXX	75,000	80,000	85,000	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	5,813,382	6,181,226	6,273,481	
	Undistributed Expenditures-Health Services	11-000-213-XXX	143,508	151,802	153,287	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	167,947	181,446	164,849	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	42,260	109,500	91,400	
	Undistributed Expenditures-Guidance	11-000-218-XXX	127,628	132,531	64,463	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	263,945	208,603	286,114	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	112,840	158,655	163,960	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	124,597	157,045	136,748	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	144	21,000	21,000	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	259,257	303,581	304,082	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	351,797	344,278	348,891	
	Undistributed Expenditures-Central Services	11-000-251-XXX	128,719	135,846	94,687	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	724,863	790,270	778,705	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	816,514	1,081,839	1,008,307	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,331,906	2,431,592	2,342,105	
	Total Undistributed Expenditures			11,409,307	12,389,214	12,232,079
	General Fund Current Expenses for Increased Reserves	Interest Earned on Current Expense Emergency Res	10-607	0	1	0
General Fund Current Expenses	Total General Current Expense		16,127,211	17,181,378	16,969,704	
Capital Outlay	Equipment	12-XXX-XXX-730	25,000	0	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	0	
	Total Capital Outlay		57,229	32,230	32,229	

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	16,508	0	0
	General Fund Grand Total		16,200,948	17,213,608	17,001,933
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,535	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	39,870	37,338	31,737
	Title II	20-XXX-XXX-XXX	17,190	14,831	12,606
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	128,345	126,393	107,434
	Other	20-XXX-XXX-XXX	10,182	0	0
	Total Federal Projects	20-XXX-XXX-XXX	205,587	188,562	160,277
Special Revenue Fund Expenses	Total Special Revenue Funds		208,122	188,562	160,277
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	587,971	588,200	588,207
	Total Debt Service Funds		587,971	588,200	588,207
All Fund Expenses	Total Expenditures/Appropriations		16,997,041	17,990,370	17,750,417
Expenses Net of Transfers	Total Expenditures Net of Transfers		16,997,041	17,990,370	17,750,417

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	677	677	678	678
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	209,980	460,413	358,333	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	25,338	338	339	339
	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	408,662	427,513	353,172	341,248
	Repayment of Debt	57,180	0	0	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	\$13,229	\$13,024	\$13,976	\$14,168	\$14,020
Total Classroom Instruction	\$8,994	\$8,631	\$9,279	\$9,333	\$9,439
Classroom-Salaries and Benefits	\$8,535	\$8,228	\$8,872	\$8,771	\$9,048
Classroom-General Supplies and Textbooks	\$234	\$210	\$175	\$333	\$157
Classroom-Purchased Services	\$226	\$192	\$233	\$230	\$234
Total Support Services	\$1,908	\$2,069	\$2,196	\$2,276	\$2,142
Support Services-Salaries and Benefits	\$1,629	\$1,837	\$1,864	\$1,843	\$1,769
Total Administrative Costs	\$1,121	\$1,089	\$1,206	\$1,197	\$1,153
Administration Salaries and Benefits	\$865	\$869	\$907	\$897	\$856
Total Operations and Maintenance of Plant	\$1,202	\$1,234	\$1,291	\$1,358	\$1,283
Operations and Maintenance-Salaries and Benefits	\$625	\$553	\$618	\$611	\$534
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$0	\$34	\$0	\$0	\$0
Legal Costs	\$13	\$17	\$18	\$18	\$18
Employee Benefits as a percentage of salaries*	39.78%	38.43%	40.01%	40.01%	38.32%

*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)
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	10,818,606
	(D) Total School Levy	11,234,934
	(B) Estimated Net Taxable Valuation (as of 02/06/20)	595,213,757
	(H) Estimated Equalized Valuation (as of 02/06/20)	703,562,360
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.8176
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.8875
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.5377
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.5969

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)	0.2
	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	07/01/19
	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	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	\$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
Job Title II		None Reported
Base Annual Salary Amount		\$93,840
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

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	\$934
	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	\$158,765
	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	\$2,402
	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	\$27,823
	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	\$102,175
	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	07/01/19
	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	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	\$934
	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