

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	77.0	78.0	81.0
On Roll Special Ed Full-Time	7.0	8.0	8.0
On Roll Subtotal	84.0	86.0	89.0

## Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	978,360	1,012,275	1,032,521
	Unrestricted Miscellaneous Revenues	10-1XXX	82,165	25,500	25,500
	Total Revenues from Local Sources		1,060,525	1,037,775	1,058,021
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	30,102	30,102	30,102
	Categorical Special Education Aid	10-3132	37,201	37,201	37,201
	Equalization Aid	10-3176	189,820	237,360	304,237
	Categorical Security Aid	10-3177	7,420	7,420	7,420
	Adjustment Aid	10-3178	136,325	136,325	136,325
	Total Revenues from State Sources		400,868	448,408	515,285
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	1,548	0	119,388
	Adjustment for Prior Year Encumbrances		0	8,620	0
	Actual Revenues (Over)/Under Expenditures		-236,405	0	0
General Fund Revenues	Total Operating Budget		1,226,536	1,494,803	1,692,694
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	2,056	2,056	91,482
	Preschool Education Aid	20-3218	102,292	179,242	182,266
	Other Restricted Entitlements	20-32XX	1,739	0	0
	Total Revenues from State Sources		106,087	181,298	273,748
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	37,223	28,667	0
	Title II	20-4451-4455	2,549	4,314	2,165
	Title IV	20-4471-4474	3,368	7,500	7,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	18,978	13,500	17,425
	CRRSA Act-ESSER II	20-4534		0	126,105
	CRRSA Act-Learning Acceleration Grant	20-4535		0	25,000
	Other	20-4XXX	7,583	13,500	10,125
	CRRSA Act-Mental Health Grant	20-4536		0	45,000
Total Revenues from Federal Sources		69,701	67,481	233,320	
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	13,019
Special Revenue Fund Revenues	Total Grants and Entitlements		175,788	248,779	520,087
All Fund Revenues	Total Revenues/Sources		1,402,324	1,743,582	2,212,781

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	13,019
	Total Revenues/Sources Net of Transfers		1,402,324	1,743,582	2,199,762

## Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	480,137	426,790	532,490
	Special Education-Instruction	11-2XX-100-XXX	39,361	79,867	81,664
	Basic Skills/Remedial-Instruction	11-230-100-XXX	18,638	64,020	65,769
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	350	7,000	7,500
	School-Sponsored Athletics-Instruction	11-402-100-XXX	0	3,000	3,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	6,889	0	0
	Undistributed Expenditures-Health Services	11-000-213-XXX	62,659	67,498	70,164
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	7,697	9,400	9,400
	Undistributed Expenditures-Guidance	11-000-218-XXX	7,392	10,561	10,561
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	41	10,300	10,300
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	70,404	93,136	96,692
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	473	1,000	1,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	224	1,500	1,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	72,291	76,790	76,890
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,270	4,400	4,400
	Undistributed Expenditures-Central Services	11-000-251-XXX	24,168	36,910	26,910
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	0	0	10,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	135,226	159,767	241,349
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	38,994	49,000	49,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	260,186	353,172	358,900
	Undistributed Expenditures-Food Services	11-000-310-930	0	21,557	15,570
	Total Undistributed Expenditures		687,914	894,991	982,636
General Fund Current Expenses	Total General Current Expense		1,226,400	1,475,668	1,673,559
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	136	136	136
	Total Capital Outlay		136	136	136
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	18,999	18,999
	General Fund Grand Total		1,226,536	1,494,803	1,692,694

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	2,348	33,010	73,130
	Support Services	20-218-200-XXX	102,000	148,288	213,637
	Total Preschool Education Aid	20-218-XXX-XXX	104,348	181,298	286,767
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	1,739	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	106,087	181,298	286,767
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	37,223	28,667	0
	Title II	20-XXX-XXX-XXX	2,549	4,314	2,165
	Title IV	20-XXX-XXX-XXX	3,368	7,500	7,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	18,978	13,500	17,425
	Other	20-XXX-XXX-XXX	7,583	13,500	10,125
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx		0	126,105
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx		0	25,000
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx		0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	69,701	67,481	233,320
Special Revenue Fund Expenses	Total Special Revenue Funds		175,788	248,779	520,087
All Fund Expenses	Total Expenditures/Appropriations		1,402,324	1,743,582	2,212,781
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	13,019
	Total Expenditures Net of Transfers		1,402,324	1,743,582	2,199,762

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	109	109	109	109
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	71,901	71,901	71,901
	Legal Reserve	968	119,388	119,388	0
	Tuition Reserve	0	0	0	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	185,585	250,000	250,000	250,000
	Repayment of Debt	0	0	0	0

## Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$21,605	\$14,977	\$19,040	\$18,697	\$21,329
Total Classroom Instruction	\$12,214	\$8,415	\$9,882	\$9,652	\$10,922
Classroom-Salaries and Benefits	\$9,799	\$6,282	\$7,622	\$7,445	\$7,731
Classroom-General Supplies and Textbooks	\$1,386	\$471	\$1,179	\$1,152	\$1,576
Classroom-Purchased Services	\$1,030	\$1,661	\$1,080	\$1,055	\$1,615
Total Support Services	\$4,993	\$3,423	\$5,226	\$5,104	\$5,766
Support Services-Salaries and Benefits	\$4,202	\$2,589	\$4,400	\$4,298	\$4,045
Total Administrative Costs	\$1,870	\$1,140	\$1,432	\$1,399	\$1,334
Administration Salaries and Benefits	\$175	\$2	\$75	\$73	\$17
Total Operations and Maintenance of Plant	\$2,144	\$1,772	\$2,069	\$2,121	\$2,954
Operations and Maintenance-Salaries and Benefits	\$370	\$582	\$762	\$745	\$719
Board Contribution to Food Services	\$324	\$0	\$257	\$251	\$175
Total Extracurricular Costs	\$61	\$6	\$174	\$170	\$178
Total Equipment Costs	\$397	\$0	\$0	\$0	\$0
Legal Costs	\$31	\$23	\$24	\$23	\$22
Employee Benefits as a percentage of salaries*	47.40%	50.75%	54.69%	54.69%	50.89%

\*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 2020-21 revised appropriations and the 2021-22 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	Verizon Tower Revenue	21,600	Rent from Verizon for having a cell phone tower on district property

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	SHARED BUSINESS ADMINISTRATOR SERVICES WITH UPPER DEERFIELD TOWNSHIP SCHOOLS	0
Curriculum Services	GREENWICH PROVIDES CURRICULUM INSTRUCTION SERVICES TO STOW CREEK	0
	GREENWICH PURCHASES PE INSTRUCTOR SERVICES FROM STOW CREEK	0
	GREENWICH PARTICIPATES in A CURRICULUM SHARED SERVICE WITH CRHSD	0
Special Education Services	OT SHARED SERVICES WITH SALEM COUNTY SPECIAL SERVICES SCHOOL DISTRICT	0
	CHILD STUDY TEAM SERVICES WITH DEERFIELD TOWNSHIP PUBLIC SCHOOL	0
Staffing - Other	GREENWICH SHARES GUIDANCE SERVICES WITH STOW CREEK	0
	GREENWICH SHARES LIBRIAN SERVICED WITH UPPER DEERFIELD TOWNSHIP	0
Superintendent and Assistant Sup.	SHARED SUPERINTENDENT SERVICES WITH STOW CREEK TOWNSHIP PUBLIC SCHOOLS	0
Technology Services	GREENWICH PURCHASES TECHNOLOGY SERVICES FROM CRHSD	0
Transportation Services, including Fuel	GREENWICH PURCHASES TRANSPORTATION SERVICES FROM STOW CREEK	0

**Estimated Tax Rates**

Municipality	Category	Amount
Greenwich Twp	(A) General Fund School Levy	1,032,521
	(D) Total School Levy	1,032,521
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	75,758,623
	(H) Estimated Equalized Valuation (as of 10/01/20)	70,595,134
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3629
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3629
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.4626
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.4626

Employee Contract List for District

Name	Category	Measure
	Job Title	Superintendent
	Job Title	Business Administrator
	Job Title II	None Reported
	Job Title II	None Reported
	Base Annual Salary Amount	\$0
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	1.0
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared with Another District?	Y
	Shared County	11
	Shared County	11
	Shared District	5070
	Shared District	5070
SHARED SERVICE AGREEMENT	Job Title Other District	SUPERINTENDENT
	Job Title Other District	BUSINESS ADMINISTRATOR
	Member of Collective Bargaining Unit (CBU)?	N
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/25
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0

Employee Contract List for District

Name	Category	Measure
SHARED SERVICE AGREEMENT	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Consulting Days	0
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$0
	Total Allowances Amount	\$0
	Total Bonuses Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$0
	Total Contractual Post-Employment Benefit Amount	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	DISTRICT HAS NO OBLIGATION
	Contractual Post-Employment Benefit Description of Payout of Sick days	DISTRICT HAS NO OBLIGATION
	Contractual Post-Employment Benefit Description of Payout of Vacation days	DISTRICT HAS NO OBLIGATION
	Contractual Post-Employment Benefit Description of Payout of Vacation days	DISTRICT HAS NO OBLIGATION
	Contractual Post-Employment Benefit Description of Payout of Personal days	DISTRICT HAS NO OBLIGATION
	Contractual Post-Employment Benefit Description of Payout of Personal days	DISTRICT HAS NO OBLIGATION
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	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 2	None Reported

Employee Contract List for District

Name	Category	Measure
SHARED SERVICE AGREEMENT	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	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 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 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 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 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 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	SHARED SUPERINTENDENT SVCS WITH STOW CREEK
	Additional Comment 1	BUSINESS ADMINISTRAOR SVCS SHARED STOW CREEK
	Additional Comment 2	CONTRACT DATES 7/1/2020-6/30-2025
	Additional Comment 2	CONTRACT DATE: 7/1/12020-6/30/2021
Additional Comment 3	CONTRACT AMOUNT \$46,000	
Additional Comment 3	CONTRACT AMOUNT \$36,000	