

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	518.0	497.0	501.0
On Roll Special Ed Full-Time	112.0	113.0	108.0
On Roll Subtotal	630.0	610.0	609.0
In Private School Placements	4.0	1.0	2.0
Sent to Other Districts Regular	264.0	248.0	229.0
Sent to Other Districts Special Ed	51.0	49.0	65.0
Received	28.0	36.0	4.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	12,341,810	13,427,861	13,696,419
	Total Tax Levy	10-121x	12,341,810	13,427,861	13,696,419
	Total Tuition	10-1300	0	75,000	300,000
	Unrestricted Miscellaneous Revenues	10-1XXX	27,425	125,000	25,000
	Total Revenues from Local Sources		12,369,235	13,627,861	14,021,419
General Fund Revenues from State Sources	School Choice Aid	10-3116	324,045	345,562	494,357
	Categorical Transportation Aid	10-3121	134,082	134,082	634,848
	Extraordinary Aid	10-3131	319,037	225,000	225,000
	Categorical Special Education Aid	10-3132	758,147	758,147	1,660,190
	Equalization Aid	10-3176	4,027,897	3,430,830	1,802,403
	Categorical Security Aid	10-3177	90,234	90,234	183,453
	Other State Aids	10-3XXX	18,455	258,998	0
	Total Revenues from State Sources		5,671,897	5,242,853	5,000,251
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	614,888	1,285,966
	Adjustment for Prior Year Encumbrances		0	353,598	0
	Actual Revenues (Over)/Under Expenditures		-1,048,533	0	0
General Fund Revenues	Total Operating Budget		16,992,599	19,839,200	20,307,636
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	85,583	0	0
	Other Revenue from Local Sources	20-1XXX	4,969	0	0
	Total Revenues from Local Sources	20-1XXX	90,552	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	91,517	90,263	67,698
	Title II	20-4451-4455	17,284	16,300	12,225
	Title IV	20-4471-4474	10,000	10,000	7,500
	IDEA Part B (Handicapped)	20-4420-4429	154,292	137,577	103,183
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	25,011	0	0
	Other	20-4XXX	27,093	0	0
	Total Revenues from Federal Sources		325,197	254,140	190,606
Special Revenue Fund Revenues	Total Grants and Entitlements		399,343	254,140	190,606

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
All Fund Revenues	Total Revenues/Sources		17,391,942	20,093,340	20,498,242
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		17,391,942	20,093,340	20,498,242

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,909,736	3,186,533	3,235,188
	Special Education-Instruction	11-2XX-100-XXX	1,557,271	1,672,486	2,137,296
	Basic Skills/Remedial-Instruction	11-230-100-XXX	190,949	260,627	277,413
	Summer School	11-422-XXX-XXX	79,023	90,000	100,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	5,720,887	5,759,500	5,685,215
	Undistributed Expenditures-Health Services	11-000-213-XXX	138,700	150,400	154,212
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	416,713	529,896	495,857
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	20,520	24,500	24,500
	Undistributed Expenditures-Guidance	11-000-218-XXX	129,000	134,858	140,212
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	207,959	270,699	242,936
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	41,600	93,644	98,902
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	157,634	178,160	131,657
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	431	6,000	6,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	314,766	381,112	408,084
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	338,341	315,165	284,609
	Undistributed Expenditures-Central Services	11-000-251-XXX	100,789	94,720	95,968
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	913,243	1,745,227	1,721,109
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,380,695	1,598,401	1,409,650
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,330,129	3,302,288	3,626,599
	Total Undistributed Expenditures		12,211,407	14,584,570	14,525,510
General Fund Current Expenses	Total General Current Expense		16,948,386	19,794,216	20,275,407
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	32,229	32,229	32,229
	Total Capital Outlay		32,229	32,229	32,229
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	11,984	12,755	0
	General Fund Grand Total		16,992,599	19,839,200	20,307,636
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	4,969	0	0

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	91,517	90,263	67,698
	Title II	20-XXX-XXX-XXX	17,284	16,300	12,225
	Title IV	20-XXX-XXX-XXX	10,000	10,000	7,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	154,292	137,577	103,183
	Other	20-XXX-XXX-XXX	27,093	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	25,011	0	0
	Total Federal Projects	20-XXX-XXX-XXX	325,197	254,140	190,606
Special Revenue Fund Expenses	Total Special Revenue Funds		399,343	254,140	190,606
All Fund Expenses	Total Expenditures/Appropriations		17,391,942	20,093,340	20,498,242
Expenses Net of Transfers	Total Expenditures Net of Transfers		17,391,942	20,093,340	20,498,242

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	959,770	628,908	502,344	389,712
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	677	677	677	677
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	488,324	1,661,658	1,173,334	0
	Unemployment Fund	0	0	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	338	338	338	338
	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 Special Revenue Fund	Student Activity Fund	40,598	57,004	57,004	57,004
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,073	\$16,090	\$18,854	\$20,387	\$21,643
Total Classroom Instruction	\$9,366	\$10,351	\$11,755	\$12,571	\$13,985
Classroom-Salaries and Benefits	\$9,006	\$9,684	\$11,146	\$11,712	\$13,309
Classroom-General Supplies and Textbooks	\$198	\$424	\$256	\$373	\$274
Classroom-Purchased Services	\$162	\$242	\$354	\$486	\$401
Total Support Services	\$2,055	\$2,540	\$3,004	\$3,235	\$3,179
Support Services-Salaries and Benefits	\$1,749	\$2,011	\$2,348	\$2,467	\$2,551
Total Administrative Costs	\$1,205	\$1,320	\$1,264	\$1,369	\$1,359
Administration Salaries and Benefits	\$900	\$979	\$942	\$989	\$1,015
Total Operations and Maintenance of Plant	\$1,445	\$1,875	\$2,828	\$3,210	\$3,118
Operations and Maintenance-Salaries and Benefits	\$605	\$865	\$977	\$1,027	\$1,044
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$29	\$12	\$19	\$20	\$20
Employee Benefits as a percentage of salaries*	37.79%	38.98%	50.04%	50.04%	49.62%

*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 2024-25 revised appropriations and the 2025-26 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
Purchasing	Participation in E-rate, ACT and ACES cooperative purchasing programs.	0
	Cooperative purchasing through HCESC	0
Staffing - Other	Shared Spanish Teacher with the Pohatcong Township School	0
	Shared Speech Teacher with the Alpha School	0
Transportation Services, including Fuel	Transportation through WCSSSD	0

Estimated Tax Rates

Municipality	Category	Amount
Greenwich Township	(A) General Fund School Levy	13,696,419
	(D) Total School Levy	13,696,419
	(B) Estimated Net Taxable Valuation (as of 02/19/25)	589,130,427
	(H) Estimated Equalized Valuation (as of 02/19/25)	936,465,469
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	2.3249
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	2.3249
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.4626
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.4626

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	07/01/24
	End Date of Contract	06/30/25
	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
	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
Interlocal Services Agreement	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	District pays the Pohatcong Twp BOE \$70,000 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	\$109,640
	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	07/01/24
	End Date of Contract	06/30/25
	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

Employee Contract List for District

Name	Category	Measure
Joel Barrett	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$845
	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
	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

Employee Contract List for District

Name	Category	Measure
Nichole Hutnik	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$124,500
	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	07/01/24
	End Date of Contract	06/30/25
	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	\$850
	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

Employee Contract List for District

Name	Category	Measure
Nichole Hutnik	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	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Tina Neely	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$171,240
	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	07/01/24
	End Date of Contract	06/30/29
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	21
	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

Employee Contract List for District

Name	Category	Measure
Tina Neely	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$3,085
	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	\$23,562
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max payout per statute only upon retitement after a miniumum of 5 consecutive years in the distict
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Payment for unused days at 1/260 of CY salary
	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
	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