

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	586.0	523.0	524.0
On Roll Special Ed Full-Time	114.0	119.0	120.0
On Roll Subtotal	700.0	642.0	644.0
In Private School Placements	8.0	5.0	5.0
Sent to Other Districts Regular	291.0	272.0	277.0
Sent to Other Districts Special Ed	45.0	43.0	60.0
Received	36.0	11.0	0.0
In State Facilities	1.0		0.0

## 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	10,606,476	10,818,606	11,098,307
	Total Tuition	10-1300	4,634	50,000	0
	Unrestricted Miscellaneous Revenues	10-1XXX	13,962	115,000	76,000
	Total Revenues from Local Sources		10,625,072	10,983,606	11,174,307
General Fund Revenues from State Sources	School Choice Aid	10-3116	226,325	270,222	277,936
	Categorical Transportation Aid	10-3121	134,082	134,082	134,082
	Extraordinary Aid	10-3131	97,303	50,000	75,000
	Categorical Special Education Aid	10-3132	699,575	699,575	699,575
	Equalization Aid	10-3176	4,570,749	4,403,957	4,047,432
	Categorical Security Aid	10-3177	90,234	90,234	90,234
	Other State Aids	10-3XXX	278,534	0	0
Total Revenues from State Sources		6,096,802	5,648,070	5,324,259	
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	370,257	366,857
	Adjustment for Prior Year Encumbrances		0	99,233	0
	Actual Revenues (Over)/Under Expenditures		-137,250	0	0
General Fund Revenues	Total Operating Budget		16,584,624	17,101,166	16,865,423
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	1,465	0	0
	Total Revenues from Local Sources	20-1XXX	1,465	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	37,338	37,543	31,911
	Title II	20-4451-4455	500	14,327	12,178
	Title IV	20-4471-4474	11,500	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	136,608	138,102	117,387
	Total Revenues from Federal Sources		185,946	199,972	169,976
Special Revenue Fund Revenues	Total Grants and Entitlements		187,411	199,972	169,976
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	417,030	416,328	268,540
	Total Revenues from Local Sources		417,030	416,328	268,540
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	171,170	171,879	174,458

**Advertised Revenues**

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	2
	Total Local Repayment of Debt		588,200	588,207	443,000
	Actual Revenues (Over)/Under Expenditures		-2	0	0
Debt Service Fund Revenues	Total Repayment of Debt		588,198	588,207	443,000
All Fund Revenues	Total Revenues/Sources		17,360,233	17,889,345	17,478,399
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		17,360,233	17,889,345	17,478,399

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	2,879,108	2,990,072	2,977,587	
	Special Education-Instruction	11-2XX-100-XXX	1,418,293	1,412,096	1,794,385	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	318,718	332,132	145,662	
	Summer School	11-422-XXX-XXX	80,000	53,756	85,000	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	6,136,598	6,273,481	5,938,191	
	Undistributed Expenditures-Health Services	11-000-213-XXX	147,066	153,894	156,003	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	144,541	164,849	157,965	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	57,802	91,400	88,100	
	Undistributed Expenditures-Guidance	11-000-218-XXX	109,624	64,463	114,840	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	217,382	287,041	230,117	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	157,533	163,960	41,129	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	95,744	136,748	133,941	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	13,305	21,000	21,000	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	292,623	304,082	309,265	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	337,654	348,891	343,167	
	Undistributed Expenditures-Central Services	11-000-251-XXX	134,594	94,687	95,292	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	753,760	825,973	796,569	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,049,194	1,008,307	1,051,308	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,208,856	2,342,105	2,353,673	
	Total Undistributed Expenditures			11,856,276	12,280,881	11,830,560
	General Fund Current Expenses	Total General Current Expense		16,552,395	17,068,937	16,833,194
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	General Fund Grand Total		16,584,624	17,101,166	16,865,423	
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	1,465	0	0	

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	37,338	37,543	31,911
	Title II	20-XXX-XXX-XXX	500	14,327	12,178
	Title IV	20-XXX-XXX-XXX	11,500	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	136,608	138,102	117,387
	Total Federal Projects	20-XXX-XXX-XXX	185,946	199,972	169,976
Special Revenue Fund Expenses	Total Special Revenue Funds		187,411	199,972	169,976
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	588,198	588,207	443,000
	Total Debt Service Funds		588,198	588,207	443,000
All Fund Expenses	Total Expenditures/Appropriations		17,360,233	17,889,345	17,478,399
Expenses Net of Transfers	Total Expenditures Net of Transfers		17,360,233	17,889,345	17,478,399

**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	677	677	677	677
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	460,413	686,234	327,901	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	427,513	390,919	378,995	340,039
	Repayment of Debt	0	2	2	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	\$13,024	\$13,216	\$14,020	\$15,245	\$15,285
Total Classroom Instruction	\$8,631	\$8,786	\$9,439	\$10,238	\$10,572
Classroom-Salaries and Benefits	\$8,228	\$8,314	\$9,048	\$9,739	\$10,176
Classroom-General Supplies and Textbooks	\$210	\$260	\$157	\$247	\$150
Classroom-Purchased Services	\$192	\$212	\$234	\$252	\$246
Total Support Services	\$2,069	\$1,990	\$2,142	\$2,308	\$2,052
Support Services-Salaries and Benefits	\$1,837	\$1,771	\$1,769	\$1,904	\$1,699
Total Administrative Costs	\$1,089	\$1,152	\$1,153	\$1,241	\$1,236
Administration Salaries and Benefits	\$869	\$874	\$856	\$921	\$914
Total Operations and Maintenance of Plant	\$1,234	\$1,287	\$1,283	\$1,455	\$1,423
Operations and Maintenance-Salaries and Benefits	\$553	\$588	\$534	\$575	\$614
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$34	\$0	\$0	\$0	\$0
Legal Costs	\$17	\$22	\$18	\$19	\$19
Employee Benefits as a percentage of salaries*	38.43%	36.83%	38.32%	38.32%	37.38%

\*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.

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	11,098,307
	(D) Total School Levy	11,366,847
	(B) Estimated Net Taxable Valuation (as of 01/27/21)	595,470,165
	(H) Estimated Equalized Valuation (as of 01/27/21)	719,166,866
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.8638
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.9089
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.5432
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.5806

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	07/01/20
	End Date of Contract	06/30/21
	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	\$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	07/01/20	
	End Date of Contract	06/30/21	

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	\$161,840
	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	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	\$2,302
	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	\$28,694
	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	\$104,604
	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	07/01/20
	End Date of Contract	06/30/21
	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