

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	548.0	547.0	550.0
On Roll Special Ed Full-Time	117.0	114.0	114.0
On Roll Subtotal	665.0	661.0	664.0
In Private School Placements	4.0	6.0	5.0
Sent to Other Districts Regular	293.0	294.5	268.0
Sent to Other Districts Special Ed	49.0	49.0	59.0
Received	43.0	35.0	0.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	11,098,307	11,320,273	12,341,810
	Total Tuition	10-1300	0	50,000	0
	Unrestricted Miscellaneous Revenues	10-1XXX	393	101,000	110,000
	Total Revenues from Local Sources		11,098,700	11,471,273	12,451,810
General Fund Revenues from State Sources	School Choice Aid	10-3116	277,936	298,835	324,045
	Categorical Transportation Aid	10-3121	134,082	134,082	134,082
	Extraordinary Aid	10-3131	297,977	150,000	175,000
	Categorical Special Education Aid	10-3132	699,575	699,575	758,147
	Equalization Aid	10-3176	4,047,432	4,027,897	4,027,897
	Categorical Security Aid	10-3177	90,234	90,234	90,234
	Other State Aids	10-3XXX	13,470	0	0
Total Revenues from State Sources		5,560,706	5,400,623	5,509,405	
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	498,450	464,688
	Adjustment for Prior Year Encumbrances		0	577,528	0
	Actual Revenues (Over)/Under Expenditures		-501,582	0	0
General Fund Revenues	Total Operating Budget		16,157,824	17,947,874	18,425,903
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	76,101	0	0
	Other Revenue from Local Sources	20-1XXX	188	0	0
	Total Revenues from Local Sources	20-1XXX	76,289	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	35,915	40,730	34,621
	Title II	20-4451-4455	17,336	19,082	16,220
	Title IV	20-4471-4474	10,000	10,000	8,500
	Arp-Idea Preschool	20-4409	2,430	0	0
	Arp-Idea Basic	20-4419	28,497	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	129,225	135,559	115,225
	Arp-ESSER	20-4540	6,575	0	0
	CRRSA Act-ESSER II	20-4534	123,062	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	25,000	0	0
	Other	20-4XXX	35,000	0	0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	CRRSA Act-Mental Health Grant	20-4536	1,544	0	0
	Additional or Compensatory Special Education and Related Services (Acasers)	20-4537	142,641	0	0
	Total Revenues from Federal Sources		557,225	205,371	174,566
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-4,329	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		629,185	205,371	174,566
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	268,540	266,330	0
	Total Revenues from Local Sources		268,540	266,330	0
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	174,458	173,020	0
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		442,998	439,350	0
	Actual Revenues (Over)/Under Expenditures		2	0	0
Debt Service Fund Revenues	Total Repayment of Debt		443,000	439,350	0
All Fund Revenues	Total Revenues/Sources		17,230,009	18,592,595	18,600,469
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		17,230,009	18,592,595	18,600,469

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,069,893	2,940,624	2,987,008	
	Special Education-Instruction	11-2XX-100-XXX	1,563,617	1,765,508	1,760,095	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	140,805	78,492	274,104	
	Summer School	11-422-XXX-XXX	33,391	21,316	80,000	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	5,369,384	6,629,885	6,005,553	
	Undistributed Expenditures-Health Services	11-000-213-XXX	152,278	137,514	140,659	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	163,677	162,602	306,320	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	50,566	106,750	25,000	
	Undistributed Expenditures-Guidance	11-000-218-XXX	113,427	124,167	129,687	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	198,434	249,193	242,119	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	39,571	42,516	43,522	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	132,843	142,304	152,220	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	12,020	12,250	6,000	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	320,156	332,459	310,079	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	340,046	320,732	336,996	
	Undistributed Expenditures-Central Services	11-000-251-XXX	94,241	96,160	101,789	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	775,099	892,418	937,686	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,272,061	1,306,628	1,475,184	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,271,941	2,554,127	3,067,669	
	Total Undistributed Expenditures			11,305,744	13,109,705	13,280,483
	General Fund Current Expenses	Total General Current Expense		16,113,450	17,915,645	18,381,690
Capital Outlay	Equipment	12-XXX-XXX-730	12,145	0	0	
	Facilities Acquisition and Construction Services	12-000-400-XXX	32,229	32,229	32,229	
	Total Capital Outlay		44,374	32,229	32,229	
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	0	11,984	
	General Fund Grand Total		16,157,824	17,947,874	18,425,903	
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	188	0	0	
	Student Activity Fund	20-475-XXX-XXX	71,772	0	0	

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	35,915	40,730	34,621
	Title II	20-XXX-XXX-XXX	17,336	19,082	16,220
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	129,225	135,559	115,225
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	28,497	0	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	2,430	0	0
	Other	20-XXX-XXX-XXX	35,000	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	123,062	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	25,000	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	1,544	0	0
	Additional or Compensatory Special Education and Related Services (Acasers) Program	20-486-XXX-XXX	142,641	0	0
	Arp ESSER Grant Program	20-487-xxx-xxx	6,575	0	0
	Total Federal Projects	20-XXX-XXX-XXX	557,225	205,371	174,566
	Special Revenue Fund Expenses	Total Special Revenue Funds		629,185	205,371
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	443,000	439,350	0
	Total Debt Service Funds		443,000	439,350	0
All Fund Expenses	Total Expenditures/Appropriations		17,230,009	18,592,595	18,600,469
Expenses Net of Transfers	Total Expenditures Net of Transfers		17,230,009	18,592,595	18,600,469

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	887,023	1,310,545	812,095	347,407
	Repayment of Debt	2	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	327,901	0	0	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	43,737	48,066	48,066	48,066
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,317	\$14,446	\$14,952	\$15,097	\$16,442
Total Classroom Instruction	\$9,878	\$9,968	\$10,030	\$10,111	\$11,224
Classroom-Salaries and Benefits	\$9,504	\$9,611	\$9,701	\$9,708	\$10,716
Classroom-General Supplies and Textbooks	\$166	\$148	\$155	\$228	\$223
Classroom-Purchased Services	\$208	\$209	\$174	\$175	\$284
Total Support Services	\$1,996	\$1,889	\$2,182	\$2,202	\$2,239
Support Services-Salaries and Benefits	\$1,862	\$1,635	\$1,782	\$1,791	\$1,849
Total Administrative Costs	\$1,187	\$1,228	\$1,204	\$1,211	\$1,205
Administration Salaries and Benefits	\$908	\$952	\$886	\$890	\$890
Total Operations and Maintenance of Plant	\$1,253	\$1,359	\$1,533	\$1,570	\$1,771
Operations and Maintenance-Salaries and Benefits	\$466	\$529	\$694	\$698	\$864
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$0	\$19	\$0	\$0	\$0
Legal Costs	\$21	\$18	\$18	\$18	\$18
Employee Benefits as a percentage of salaries*	35.41%	37.29%	41.60%	41.76%	47.58%

\*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 2022-23 revised appropriations and the 2023-24 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
	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	11,841,810
	(D) Total School Levy	11,841,810
	(B) Estimated Net Taxable Valuation (as of 02/07/23)	592,861,320
	(H) Estimated Equalized Valuation (as of 10/01/22)	832,319,696
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.9974
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.9974
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.4227
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.4227

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	07/01/22
	End Date of Contract	06/30/23
	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	\$101,994
	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	07/01/22
	End Date of Contract	06/30/23
	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	\$940
	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	\$115,774
	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	07/01/22
	End Date of Contract	06/30/23
	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

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	\$165,000
	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	12/12/22
	End Date of Contract	06/30/26
	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

Employee Contract List for District

Name	Category	Measure
Tina Neely	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$1,506
	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	\$19,442
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max payout per statute only upon retirement after a minimum of 5 consecutive years in the district
	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