

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	71.0	69.0	77.0
On Roll Special Ed Full-Time	12.0	11.0	11.0
On Roll Subtotal	83.0	80.0	88.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,053,171	1,074,234	1,093,770
	Unrestricted Miscellaneous Revenues	10-1XXX	35,804	25,500	25,500
	Total Revenues from Local Sources		1,088,975	1,099,734	1,119,270
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	314,306	365,766	512,932
	Categorical Security Aid	10-3177	7,420	7,420	7,420
	Adjustment Aid	10-3178	136,325	136,325	136,325
	Maintenance of Equity Aid	10-3192	188,996	0	0
	Other State Aids	10-3XXX	936	0	0
	State Reimbursement for Lead Testing of Drinking Water	10-3300	589	0	0
	Total Revenues from State Sources		715,875	576,814	723,980
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	0	4,349
	Total Revenues from Federal Sources		0	0	4,349
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	200,590	398,334
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	174,000	0
	Adjustment for Prior Year Encumbrances		0	271,578	0
	Actual Revenues (Over)/Under Expenditures		-380,226	0	0
General Fund Revenues	Total Operating Budget		1,424,624	2,322,716	2,245,933
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	1,181	1,000	1,000
	Other Revenue from Local Sources	20-1XXX	2,000	0	0
	Total Revenues from Local Sources	20-1XXX	3,181	1,000	1,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	13,268	153,731	153,731
	Preschool Education Aid	20-3218	141,541	196,630	208,054
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	3,278	0	0
	Total Revenues from State Sources		158,087	350,361	361,785

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	29,507	15,234	13,348
	Title II	20-4451-4455	885	3,977	1,902
	Title IV	20-4471-4474	8,300	8,000	8,000
	ARP-IDEA Preschool	20-4409	380	0	0
	ARP-IDEA Basic	20-4419	4,465	0	0
	IDEA Part B (Handicapped)	20-4420-4429	23,436	18,064	20,066
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	1,210	45,000	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	1,000	40,000	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	0	44,000	0
	ARP-ESSER	20-4540	0	283,412	0
	CARES Act Education Stabilization Fund	20-4530	5,829	0	0
	CRRSA Act-ESSER II	20-4534	61,825	72,000	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	13,500	0
	CRRSA Act-Mental Health Grant	20-4536	14,066	20,000	0
		Total Revenues from Federal Sources		150,903	603,187
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	14,045	14,861
Special Revenue Fund Revenues	Total Grants and Entitlements		312,925	967,593	419,962
All Fund Revenues	Total Revenues/Sources		1,737,549	3,290,309	2,665,895
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	14,045	14,861
	Total Revenues/Sources Net of Transfers		1,737,549	3,276,264	2,651,034

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	432,664	566,684	596,371
	Special Education-Instruction	11-2XX-100-XXX	63,838	82,038	77,530
	Basic Skills/Remedial-Instruction	11-230-100-XXX	48,486	69,848	72,340
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	2,850	7,500	7,500
	School-Sponsored Athletics-Instruction	11-402-100-XXX	2,200	3,500	3,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Health Services	11-000-213-XXX	54,513	75,398	80,477
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	12,389	9,000	12,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	0	7,500	24,720
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	6,000	10,500	12,500
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	94,740	90,191	96,122
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	0	1,000	2,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	29	13,350	13,350
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	139,579	92,745	95,198
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,148	4,400	4,500
	Undistributed Expenditures-Central Services	11-000-251-XXX	26,509	64,954	66,993
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	9,101	10,000	10,300
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	221,263	325,733	358,357
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	54,402	50,000	51,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	192,292	284,561	294,539
	Total Undistributed Expenditures			811,965	1,039,332
General Fund Current Expenses	Total General Current Expense		1,362,003	1,768,902	1,879,297
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	49,353	553,814	366,636
	Total Capital Outlay		49,353	553,814	366,636
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	13,268	0	0
	General Fund Grand Total		1,424,624	2,322,716	2,245,933
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,000	0	0

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	23,118	125,952	146,492
	Support Services	20-218-200-XXX	131,691	238,454	217,154
	Facility Acquisition and Construction Services	20-218-400-XXX	0	0	13,000
	Total Preschool Education Aid	20-218-XXX-XXX	154,809	364,406	376,646
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	3,278	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	158,087	364,406	376,646
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	29,507	15,234	13,348
	Title II	20-XXX-XXX-XXX	885	3,977	1,902
	Title IV	20-XXX-XXX-XXX	8,300	8,000	8,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	23,436	18,064	20,066
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	4,465	0	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	380	0	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	5,829	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	61,825	72,000	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	13,500	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	14,066	20,000	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	0	283,412	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	1,210	45,000	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	1,000	40,000	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	44,000	0
		Total Federal Projects	20-XXX-XXX-XXX	150,903	603,187
Special Revenue Fund Expenses	Total Special Revenue Funds		312,925	967,593	419,962
All Fund Expenses	Total Expenditures/Appropriations		1,737,549	3,290,309	2,665,895
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	14,045	14,861
	Total Expenditures Net of Transfers		1,737,549	3,276,264	2,651,034

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	250,870	266,512	265,932	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	200,000	200,000	26,000	26,000
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	85,800	85,815	85,815	85,815
	Legal Reserve	478,097	582,412	382,402	0
	Unemployment Fund	29,753	31,054	31,054	31,054
	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	13,132	12,378	13,378	14,378
	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	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,837	\$17,728	\$22,860	\$24,691	\$23,489
Total Classroom Instruction	\$10,165	\$8,439	\$10,374	\$11,333	\$10,730
Classroom-Salaries and Benefits	\$6,732	\$5,926	\$7,648	\$7,892	\$7,450
Classroom-General Supplies and Textbooks	\$822	\$551	\$1,031	\$1,682	\$1,628
Classroom-Purchased Services	\$2,611	\$1,961	\$1,695	\$1,759	\$1,653
Total Support Services	\$4,318	\$4,157	\$6,144	\$6,345	\$5,891
Support Services-Salaries and Benefits	\$3,221	\$3,310	\$4,136	\$4,262	\$4,547
Total Administrative Costs	\$1,632	\$2,138	\$2,054	\$2,156	\$2,015
Administration Salaries and Benefits	\$0	\$0	\$16	\$17	\$16
Total Operations and Maintenance of Plant	\$2,643	\$2,912	\$4,114	\$4,676	\$4,688
Operations and Maintenance-Salaries and Benefits	\$664	\$876	\$2,157	\$2,241	\$2,287
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$79	\$83	\$174	\$181	\$165
Total Equipment Costs	\$226	\$0	\$0	\$0	\$148
Legal Costs	\$18	\$14	\$60	\$63	\$57
Employee Benefits as a percentage of salaries*	37.89%	35.48%	36.66%	36.89%	36.81%

\*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 2023-24 revised appropriations and the 2024-25 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	BUSINESS ADMINISTRATOR & BUSINESS SERVICES PROVIDED BY STOW CREEK TOWNSHIP SCHOOL	0
Curriculum Services	SUPR OF CURRICULUM SHARED WITH STOW CREEK TOWNSHIP SCHOOL	0
Purchasing	PART OF ACES CONSORTIUM TO PURCHASE ELECTRICITY AND GAS	0
Special Education Services	OT, SPEECH, RELATED SERVICES PURCHASED FROM SCSSSD	0
	CHILD STUDY TEAM SERVICES PURCHASED FROM SCSSSD	0
Staffing - Other	LIBRARIAN SERVICES PURCHASED FROM STOW CREEK TOWNSHIP SCHOOL	0
Superintendent and Assistant Sup.	SUPERINTENDENT SERVICES SHARED WITH STOW CREEK SCHOOL	0
Transportation Services, including Fuel	SHARED TRANSPORTATION WITH STOW CREEK SCHOOL	0



Estimated Tax Rates

Municipality	Category	Amount
Greenwich Twp	(A) General Fund School Levy	1,093,770
	(D) Total School Levy	1,093,770
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	75,354,366
	(H) Estimated Equalized Valuation (as of 10/01/23)	91,770,267
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.4515
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.4515
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1919
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1919

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	1820
	Shared District	1820
SHARED SVC 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	07/01/23
	End Date of Contract	06/30/25
	End Date of Contract	06/30/24
	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 SVC 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 SVC 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 WITH STOW CREEK
	Additional Comment 1	SHARED BUSN ADMIN SVC WITH STOW CREEK
	Additional Comment 2	CONTRACT DATES 7/1/20 - 6/30/25
	Additional Comment 2	CONTRACT DATES 7/1/23 - 6/30/24
Additional Comment 3	CONTRACT AMOUNT \$46,000	
Additional Comment 3	CONTRACT AMOUNT \$40,000	