

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	547.0	518.0	526.0
On Roll Special Ed Full-Time	114.0	112.0	116.0
On Roll Subtotal	661.0	630.0	642.0
In Private School Placements	6.0	4.0	5.0
Sent to Other Districts Regular	294.5	264.0	245.0
Sent to Other Districts Special Ed	49.0	51.0	50.0
Received	35.0	28.0	1.0

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	11,320,273	12,341,810	13,427,861
	Total Tuition	10-1300	0	0	75,000
	Unrestricted Miscellaneous Revenues	10-1XXX	16,809	110,000	125,000
	Total Revenues from Local Sources		11,337,082	12,451,810	13,627,861
General Fund Revenues from State Sources	School Choice Aid	10-3116	298,835	324,045	345,562
	Categorical Transportation Aid	10-3121	134,082	134,082	134,082
	Extraordinary Aid	10-3131	287,948	175,000	225,000
	Categorical Special Education Aid	10-3132	699,575	758,147	758,147
	Equalization Aid	10-3176	4,027,897	4,027,897	3,430,830
	Categorical Security Aid	10-3177	90,234	90,234	90,234
	Other State Aids	10-3XXX	13,502	0	258,998
Total Revenues from State Sources		5,552,073	5,509,405	5,242,853	
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	464,688	614,888
	Adjustment for Prior Year Encumbrances		0	147,537	0
	Actual Revenues (Over)/Under Expenditures		292,442	0	0
General Fund Revenues	Total Operating Budget		17,181,597	18,573,440	19,485,602
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	137,424	0	0
	Other Revenue from Local Sources	20-1XXX	596	0	0
	Total Revenues from Local Sources	20-1XXX	138,020	0	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	6,660	0	0
	Total Revenues from State Sources		6,660	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	40,730	91,517	77,789
	Title II	20-4451-4455	19,082	17,284	14,691
	Title IV	20-4471-4474	10,000	10,000	8,500
	ARP-IDEA Preschool	20-4409	10,937	0	0
	ARP-IDEA Basic	20-4419	135,559	0	0
	IDEA Part B (Handicapped)	20-4420-4429	0	143,413	121,901
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	53,226	0	0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	40,000	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	14,989	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	45,000	0	0
	ARP-ESSER	20-4540	270,000	0	0
	Additional or Compensatory Special Education and Related Services (ACSERS)	20-4537	142,641	0	0
	Total Revenues from Federal Sources			782,164	262,214
Special Revenue Fund Revenues	Total Grants and Entitlements		934,312	262,214	222,881
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	266,330	0	0
	Total Revenues from Local Sources		266,330	0	0
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	173,020	0	0
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		439,350	0	0
Debt Service Fund Revenues	Total Repayment of Debt		439,350	0	0
All Fund Revenues	Total Revenues/Sources		18,555,259	18,835,654	19,708,483
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		18,555,259	18,835,654	19,708,483

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	2,908,384	3,059,191	3,054,374
	Special Education-Instruction	11-2XX-100-XXX	1,575,226	1,760,095	1,671,616
	Basic Skills/Remedial-Instruction	11-230-100-XXX	75,189	274,104	260,627
	Summer School	11-422-XXX-XXX	21,316	80,000	90,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	6,388,234	6,005,553	5,756,843
	Undistributed Expenditures-Health Services	11-000-213-XXX	131,224	141,486	145,330
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	135,761	306,320	529,896
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	116,440	25,000	24,500
	Undistributed Expenditures-Guidance	11-000-218-XXX	123,986	129,687	134,858
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	188,873	242,119	271,174
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	40,798	43,522	93,644
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	127,352	165,083	134,951
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	6,839	6,000	6,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	318,998	311,340	359,110
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	323,305	336,996	312,705
	Undistributed Expenditures-Central Services	11-000-251-XXX	95,023	101,789	94,720
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	805,348	998,089	1,599,581
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,564,275	1,475,184	1,598,401
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,202,797	3,067,669	3,302,288
	Total Undistributed Expenditures		12,569,253	13,355,837	14,364,001
General Fund Current Expenses	Total General Current Expense		17,149,368	18,529,227	19,440,618
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

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	11,984	12,755
	General Fund Grand Total		17,181,597	18,573,440	19,485,602
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	596	0	0
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	6,660	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	6,660	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	40,730	91,517	77,789
	Title II	20-XXX-XXX-XXX	19,082	17,284	14,691
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	0	143,413	121,901
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	135,559	0	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	10,937	0	0
	Additional or Compensatory Special Education and Related Services (ACSERS) Program	20-486-XXX-XXX	142,641	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	270,000	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	53,226	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	40,000	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	14,989	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	45,000	0	0
	Total Federal Projects	20-XXX-XXX-XXX	782,164	262,214	222,881
	Special Revenue Fund Expenses	Total Special Revenue Funds		934,312	262,214
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	439,350	0	0
	Total Debt Service Funds		439,350	0	0
All Fund Expenses	Total Expenditures/Appropriations		18,555,259	18,835,654	19,708,483
Expenses Net of Transfers	Total Expenditures Net of Transfers		18,555,259	18,835,654	19,708,483

**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	1,310,545	959,770	495,082	368,518
	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	0	488,324	488,324	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	48,066	40,598	40,598	40,598
	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	\$14,446	\$14,073	\$16,442	\$17,565	\$18,854
Total Classroom Instruction	\$9,968	\$9,366	\$11,224	\$11,945	\$11,755
Classroom-Salaries and Benefits	\$9,611	\$9,006	\$10,716	\$11,296	\$11,146
Classroom-General Supplies and Textbooks	\$148	\$198	\$223	\$325	\$256
Classroom-Purchased Services	\$209	\$162	\$284	\$325	\$354
Total Support Services	\$1,889	\$2,055	\$2,239	\$2,382	\$3,004
Support Services-Salaries and Benefits	\$1,635	\$1,749	\$1,849	\$1,949	\$2,348
Total Administrative Costs	\$1,228	\$1,205	\$1,205	\$1,272	\$1,264
Administration Salaries and Benefits	\$952	\$900	\$890	\$938	\$942
Total Operations and Maintenance of Plant	\$1,359	\$1,445	\$1,771	\$1,963	\$2,828
Operations and Maintenance-Salaries and Benefits	\$529	\$605	\$864	\$910	\$977
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$19	\$0	\$0	\$0	\$0
Legal Costs	\$18	\$29	\$18	\$19	\$19
Employee Benefits as a percentage of salaries*	37.29%	37.79%	47.58%	47.58%	50.04%

\*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	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	13,927,861
	(D) Total School Levy	13,427,861
	(B) Estimated Net Taxable Valuation (as of 02/08/24)	589,576,733
	(H) Estimated Equalized Valuation (as of 02/08/24)	907,399,650
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	2.3623
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	2.2775
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.5349
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.4798

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	07/01/23
	End Date of Contract	06/30/24
	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	\$104,000	
	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	07/01/23	
	End Date of Contract	06/30/24	
	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	\$118,000
	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	07/01/23
	End Date of Contract	06/30/24
	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	\$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	

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	\$167,063
	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	\$2,404
	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	\$21,426
	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