Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	627.0	623.0	644.0
On Roll Special Ed Full-Time	113.0	113.0	122.0
On Roll Subtotal	740.0	736.0	766.0
In Private School Placements	9.0	9.0	0.0
Sent to Other Districts Regular	330.0	302.0	302.0
Sent to Other Districts Special Ed	41.0	41.0	50.0
Received	43.0	34.0	20.0
In State Facilities	1.0	1.0	0.0

		2016-17	2017-18	2018-19
Budget Category	Account	Actual	Revised	Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,692,044	9,988,187	10,398,506
Total Tuition	10-1300	91,528	120,500	114,000
Unrestricted Miscellaneous Revenues	10-1XXX	13,078	40,000	55,000
Interest Earned On Current Expense Emergency Res	10-1XXX	0	0	1
Interest Earned On Capital Reserve Funds	10-1XXX	0	0	1
Subtotal - Revenues From Local Sources		9,796,650	10,148,687	10,567,508
Revenues from State Sources:				
School Choice Aid	10-3116	162,660	170,793	251,367
Categorical Transportation Aid	10-3110	198,562	198,562	198,562
Extraordinary Aid	10-3121	100,791	83,245	85,672
Categorical Special Education Aid	10-3131	699,575	699,575	699,575
Equalization Aid	10-3132	4,770,510	4,770,510	4,770,510
Categorical Security Aid	10-3176	90,234	90,234	90,234
•	10-3177			
Adjustment Aid		0	0	18,768
Under Adequacy Aid	10-3180	66,207	66,207	0
Parcc Readiness Aid	10-3181	11,465	11,465	0
Per Pupil Growth Aid	10-3182	11,465	11,465	0
Professional Learning Community Aid	10-3183	10,205	10,205	0
Other State Aids	10-3XXX	7,221	0	0
Subtotal - Revenues From State Sources		6,128,895	6,112,261	6,114,688
Budgeted Fund Balance - Operating Budget	10-303	0	290,714	107,900
Withdrawal From Current Expense Emergency Rsv	10-312	0	0	25,000
Adjustment For Prior Year Encumbrances		0	58,120	0
Actual Revenues (Over)/Under Expenditures		48,225	0	0
Total Operating Budget		15,973,770	16,609,782	16,815,096

Dudwat Catanami	Account	2016-17	2017-18	2018-19
Budget Category	Account	Actual	Revised	Proposed
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	40,045	39,588	33,650
Title II	20-4451-4455	8,055	17,130	14,561
Title IV	20-4471-4474	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	144,066	132,645	112,748
Other	20-4XXX	2,662	0	0
Total Revenues From Federal Sources		194,828	199,363	169,459
Total Grants And Entitlements		194,828	199,363	169,459
Repayment of Debt:				
Transfers From Other Funds	40-5200	2,567,180	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	976,156	994,162	360,409
Total Revenues From Local Sources		976,156	994,162	360,409
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	517,727	532,233	170,382
Budgeted Fund Balance	40-303	0	0	57,180
Total Local Repayment Of Debt		4,061,063	1,526,395	587,971
Actual Revenues (Over)/Under Expenditures		-23,041	0	0
Total Repayment Of Debt		4,038,022	1,526,395	587,971
Total Revenues/Sources		20,206,620	18,335,540	17,572,526
Total Revenues/Sources Net of Transfers		20,206,620	18,335,540	17,572,526

		2016-17	2017-18	2018-19
Budget Category	Account	Actual	Revised	Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,822,564	2,985,736	2,964,731
Special Education - Instruction	11-2XX-100-XXX	1,219,189	1,397,368	1,530,459
Basic Skills/Remedial - Instruction	11-230-100-XXX	261,312	328,548	272,743
Summer School	11-422-XXX-XXX	56,895	67,847	75,200
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	6,379,571	6,044,018	5,762,843
Undist. Expenditures - Health Services	11-000-213-XXX	137,948	135,602	147,601
Undist. ExpendSpeech, OT, PT And Related Svcs	11-000-216-XXX	146,058	168,684	172,051
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	87,950	35,000	44,500
Undist. Expenditures - Guidance	11-000-218-XXX	122,528	129,364	132,025
Undist. Expenditures - Child Study Teams	11-000-219-XXX	194,059	198,716	203,403
Undist. ExpendImprov. Of Inst. Serv.	11-000-221-XXX	130,778	135,599	140,150
Undist. ExpendEdu. Media Serv./Library	11-000-222-XXX	145,076	159,989	163,302
Undist. ExpendInstr. Staff Training Serv.	11-000-223-XXX	1,488	6,000	21,000
Undist. ExpendSupport ServGen. Admin.	11-000-230-XXX	224,032	267,645	286,350
Undist. ExpendSupport ServSchool Admin.	11-000-240-XXX	341,827	360,232	364,251
Undist. Expend Central Services	11-000-251-XXX	135,754	133,064	133,943
Undist. Expend Admin. Info Technology	11-000-252-XXX	2,888	0	0
Undist. ExpendOper. And Maint. Of Plant Serv.	11-000-26X-XXX	723,051	792,557	763,560
Undist. ExpendStudent Transportation Serv.	11-000-270-XXX	796,786	787,429	883,828
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,011,787	2,444,155	2,695,925
Total Undistributed Expenditures		11,581,581	11,798,054	11,914,732
Interest Earned On Current Expense Emergency Res	10-607	0	0	1
Total General Current Expense		15,941,541	16,577,553	16,757,866
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	0	25,000

5 1		2016-17	2017-18	2018-19
Budget Category	Account	Actual	Revised	Proposed
Facilities Acquisition And Const. Serv.	12-000-400-XXX	32,229	32,229	32,229
Interest Deposit To Capital Reserve	10-604	0	0	1
Total Capital Outlay		32,229	32,229	57,230
General Fund Grand Total		15,973,770	16,609,782	16,815,096
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	40,045	39,588	33,650
Title II	20-XXX-XXX-XXX	8,055	17,130	14,561
Title IV	20-XXX-XXX-XXX	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	144,066	132,645	112,748
Other	20-XXX-XXX-XXX	2,662	0	0
Total Federal Projects	20-XXX-XXX-XXX	194,828	199,363	169,459
Total Special Revenue Funds		194,828	199,363	169,459
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	4,038,022	1,526,395	587,971
Total Debt Service Funds		4,038,022	1,526,395	587,971
Total Expenditures/Appropriations		20,206,620	18,335,540	17,572,526
Total Expenditures Net of Transfers		20,206,620	18,335,540	17,572,526

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	317,301	326,696	326,696	326,696
Unrestricted	Repayment of Debt	34,139	57,180	57,180	0
Restricted for General Operating Budget	Capital Reserve	677	677	677	678
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	486,165	398,614	107,900	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	25,338	25,338	25,338	339
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$11,398	\$12,035	\$12,994	\$13,242	\$13,200
Total Classroom Instruction	\$7,571	\$8,561	\$8,729	\$8,918	\$8,838
Classroom-Salaries and Benefits	\$7,232	\$8,245	\$8,230	\$8,341	\$8,347
Classroom-General Supplies and Textbooks	\$213	\$109	\$256	\$331	\$246
Classroom-Purchased Services	\$126	\$207	\$243	\$246	\$244
Total Support Services	\$1,642	\$1,415	\$1,854	\$1,877	\$2,029
Support Services-Salaries and Benefits	\$1,368	\$1,105	\$1,563	\$1,582	\$1,711
Total Administrative Costs	\$1,164	\$1,031	\$1,091	\$1,106	\$1,101
Administration Salaries and Benefits	\$907	\$790	\$792	\$802	\$833
Total Operations and Maintenance of Plant	\$1,007	\$1,024	\$1,317	\$1,338	\$1,230
Operations and Maintenance-Salaries and Benefits	\$408	\$385	\$630	\$638	\$576
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	\$33
Legal Costs	\$1	\$30	\$20	\$20	\$16
Employee Benefits as a percentage of salaries*	35.00%	35.42%	41.19%	41.14%	44.11%

<sup>\*</sup>Does not include pension and social security paid by the State on-behalf of the district.

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 Spendingand 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 2017-18 revised appropriations and the 2018-19 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.

<sup>\*\*</sup>Federal and State funds in the blended resource school-based budgets.

# **Unusual Revenues and Appropriations**

G	ree	nwi	ch	<b>Twp</b>
			•	

Item	Line Number	Source	Amount	Explanation
1	660	<b>Emergency Reserve Account</b>	25,000	Will be used for security upgrades.

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
Staffing - Other	Share a guidance counselor with the Bloomsbury School District.	0
Transportation Services, including Fuel	Transportation through WCSSSD	0
Purchasing	Participation in E-rate, ACT and ACES cooperative purchasing programs.	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
Technology Services	Cooperative purchasing through HCESC	0

# **ID=Greenwich Township**

Category	Amount
(A) General Fund School Levy	10,398,506
(D) Total School Levy	10,758,915
(B) Estimated Net Taxable Valuation (as of 02/06/18)	598,714,454
(H) Estimated Equalized Valuation (as of 02/06/18)	725,538,601
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.7368
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.7970
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.4332
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.4829

# Name=Interlocal Services Agreement

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Υ
Shared County	41
Shared District	4200
Job Title Other District	SBA
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
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
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

# Name=Interlocal Services Agreement

Category	Measure
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	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	'
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 BOE pays the Pohatcong Twp BOE \$65,000 for contracted business services
Additional Comment 2	None Reported
Additional Comment 3	None Reported

# Name=Maria Eppolite

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$150,294
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	\$2,294
Total Bonuses Amount	\$15,000
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	\$43,902
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

# Name=Maria Eppolite

Category	Measure
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	As a dependent in the SEHBP, no payment for waiving benefits
Additional Comment 2	None Reported
Additional Comment 3	None Reported

### Name=Nichole Hutnik

Category	Measure
Job Title	Principal
Job Title II	None Reported
Base Annual Salary Amount	\$90,108
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	07/01/17
End Date of Contract	06/30/18
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	\$925
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

### Name=Nichole Hutnik

Category	Measure
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

# Name=Stephanie Snyder

Category	Measure
	Principal
Job Title II	None Reported
Base Annual Salary Amount	\$104,082
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	07/01/17
End Date of Contract	06/30/18
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	\$820
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 of 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

# Name=Stephanie Snyder

Category	Measure
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