

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	353.0	331.0	328.0
On Roll Special Ed Full-Time	50.0	41.0	42.0
On Roll Subtotal	403.0	372.0	370.0
In Private School Placements	2.0	2.0	2.0
Sent to Other Districts Regular	184.5	161.5	165.0
Sent to Other Districts Special Ed	20.5	22.5	28.0
In State Facilities		1.0	1.0

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	9,559,453	9,847,673	10,090,598
	Unrestricted Miscellaneous Revenues	10-1XXX	0	7,983	0
	Interest Earned on Maintenance Reserve	10-1XXX	0	0	30
	Interest Earned on Capital Reserve Funds	10-1XXX	1,167	60	60
	Other Restricted Miscellaneous Revenues	10-1XXX	108,686	0	8,000
	Total Revenues from Local Sources		9,669,306	9,855,716	10,098,688
General Fund Revenues from State Sources	School Choice Aid	10-3116	598,365	612,750	531,715
	Categorical Transportation Aid	10-3121	403,787	403,787	403,787
	Extraordinary Aid	10-3131	70,911	50,000	50,000
	Categorical Special Education Aid	10-3132	424,190	424,190	424,190
	Equalization Aid	10-3176	756,693	756,693	756,693
	Categorical Security Aid	10-3177	50,903	50,903	50,903
	Adjustment Aid	10-3178	421,916	350,714	64,119
	Other State Aids	10-3XXX	7,125	10,000	10,000
Total Revenues from State Sources		2,733,890	2,659,037	2,291,407	
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	66,227	323,382
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	68,000
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	151,738	0
	Adjustment for Prior Year Encumbrances		0	32,651	0
	Actual Revenues (Over)/Under Expenditures		15,664	0	0
General Fund Revenues	Total Operating Budget		12,418,860	12,765,369	12,781,477
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	1,061	15,320	15,320
	Total Revenues from State Sources		1,061	15,320	15,320
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	27,155	45,810	38,939
	Title II	20-4451-4455	10,990	11,314	9,617
	Title IV	20-4471-4474	6,986	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	121,602	126,689	107,686
	CARES Act Education Stabilization Fund	20-4530	18,019	31,828	0
	Coronavirus Relief Fund (CRF)	20-4532	0	20,448	0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Other	20-4XXX	35,187	32,323	32,323
	Total Revenues from Federal Sources		219,939	278,412	197,065
Special Revenue Fund Revenues	Total Grants and Entitlements		221,000	293,732	212,385
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	0	0	92,737
	Total Revenues from Local Sources		0	0	92,737
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	93,472	47,065	47,769
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	128,403	1
	Total Local Repayment of Debt		93,472	175,468	140,507
	Actual Revenues (Over)/Under Expenditures		79,134	0	0
Debt Service Fund Revenues	Total Repayment of Debt		172,606	175,468	140,507
All Fund Revenues	Total Revenues/Sources		12,812,466	13,234,569	13,134,369
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		12,812,466	13,234,569	13,134,369

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	2,858,152	3,112,886	3,108,757
	Special Education-Instruction	11-2XX-100-XXX	523,073	520,063	643,678
	Basic Skills/Remedial-Instruction	11-230-100-XXX	318,481	208,093	211,543
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	58,372	27,500	27,500
	School-Sponsored Athletics-Instruction	11-402-100-XXX	11,692	26,950	21,800
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	4,034,337	4,047,018	3,708,701
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	2,844	15,264	0
	Undistributed Expenditures-Health Services	11-000-213-XXX	77,254	72,960	75,447
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	77,697	86,477	88,577
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	76,036	106,569	81,639
	Undistributed Expenditures-Guidance	11-000-218-XXX	67,017	70,277	72,077
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	317,456	282,514	286,792
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	50,598	65,711	65,245
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	144,009	109,628	100,577
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	15,764	20,579	26,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	394,120	335,020	363,533
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	92,616	109,265	121,075
	Undistributed Expenditures-Central Services	11-000-251-XXX	211,957	207,334	216,990
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	36,725	64,385	17,677
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	821,210	959,417	916,265
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	641,534	749,577	924,710
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,365,519	1,476,574	1,524,113
	Undistributed Expenditures-Food Services	11-000-310-930	4,950	0	0
		Total Undistributed Expenditures		8,431,643	8,778,569
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	30
General Fund Current Expenses	Total General Current Expense		12,201,413	12,674,061	12,603,226

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	70,870	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	121,676	51,799	103,567
	Interest Deposit to Capital Reserve	10-604	0	60	60
	Total Capital Outlay		192,546	51,859	103,627
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	24,901	39,449	74,624
	General Fund Grand Total		12,418,860	12,765,369	12,781,477
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	0	528	528
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	0	8,224	8,224
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	0	4,510	4,510
	Nonpublic Nursing Services	20-XXX-XXX-XXX	0	960	960
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	356	356
	Nonpublic Security Aid	20-XXX-XXX-XXX	0	742	742
	Other	20-XXX-XXX-XXX	1,061	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,061	15,320	15,320
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	27,155	45,810	38,939
	Title II	20-XXX-XXX-XXX	0	11,314	9,617
	Title III	20-XXX-XXX-XXX	10,990	0	0
	Title IV	20-XXX-XXX-XXX	6,986	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	121,602	126,689	107,686
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	18,019	31,828	0
	Other	20-XXX-XXX-XXX	35,187	32,323	32,323
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	20,448	0
	Total Federal Projects	20-XXX-XXX-XXX	219,939	278,412	197,065
Special Revenue Fund Expenses	Total Special Revenue Funds		221,000	293,732	212,385
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	172,606	175,468	140,507
	Total Debt Service Funds		172,606	175,468	140,507
All Fund Expenses	Total Expenditures/Appropriations		12,812,466	13,234,569	13,134,369
Expenses Net of Transfers	Total Expenditures Net of Transfers		12,812,466	13,234,569	13,134,369

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	100,101	234,823	234,883	166,943
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	115,752	115,752	115,782
	Legal Reserve	0	250,000	250,000	0
	Tuition Reserve	356,418	151,738	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
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	688,564	394,263	328,036	254,654
	Repayment of Debt	207,538	128,404	1	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	\$18,529	\$18,777	\$19,119	\$21,401	\$21,652
Total Classroom Instruction	\$10,963	\$11,576	\$11,760	\$13,156	\$13,651
Classroom-Salaries and Benefits	\$10,351	\$10,983	\$11,220	\$12,447	\$13,143
Classroom-General Supplies and Textbooks	\$581	\$558	\$513	\$679	\$466
Classroom-Purchased Services	\$32	\$35	\$27	\$30	\$42
Total Support Services	\$2,500	\$2,540	\$2,506	\$2,787	\$2,681
Support Services-Salaries and Benefits	\$2,118	\$2,212	\$2,184	\$2,433	\$2,352
Total Administrative Costs	\$2,323	\$2,117	\$2,318	\$2,360	\$2,354
Administration Salaries and Benefits	\$1,685	\$1,337	\$1,750	\$1,922	\$1,844
Total Operations and Maintenance of Plant	\$2,562	\$2,271	\$2,349	\$2,891	\$2,759
Operations and Maintenance-Salaries and Benefits	\$1,016	\$1,039	\$1,087	\$1,302	\$1,230
Board Contribution to Food Services	\$0	\$12	\$0	\$0	\$0
Total Extracurricular Costs	\$157	\$220	\$167	\$185	\$168
Total Equipment Costs	\$151	\$177	\$0	\$0	\$0
Legal Costs	\$195	\$132	\$80	\$70	\$68
Employee Benefits as a percentage of salaries*	28.45%	27.12%	29.00%	27.94%	28.06%

*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)
Others	Morris County Co-Op, Copy Paper and supplies	0
	Hunterdon Co-Op, Supplies and Computers	0
Recycling	Green Township contracts for trash removal and recycling	0
Staffing - Other	Sussex Educational Services -Speech and OT	0
	Special Education -Newton	0
	Sussex Educational Services, Speech, OT and Nursing	0

Estimated Tax Rates

Municipality	Category	Amount
Green Township	(A) General Fund School Levy	9,969,135
	(D) Total School Levy	10,015,504
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	428,807,200
	(H) Estimated Equalized Valuation (as of 10/01/20)	476,452,444
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.3249
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.3357
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	2.0924
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.1021

Employee Contract List for District

Name	Category	Measure
Jon Paul Bollette	Job Title	Principal
	Job Title II	Teacher
	Base Annual Salary Amount	\$100,286
	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	09/01/20
	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	15
	Contracted Number of Annual Personal Days	5
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	18
	Description of Other Contracted Non-Working Days	holidays
	Total Allowances Amount	\$1,750
	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 at retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout
	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
Jon Paul Bollette	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
Lydia E Furnari	Job Title	Superintendent
	Job Title II	Director of Personnel
	Base Annual Salary Amount	\$170,000
	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	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	24
	Contracted Number of Annual Sick Days	15
	Contracted Number of Annual Personal Days	5
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	18
Description of Other Contracted Non-Working Days	holidays	

Employee Contract List for District

Name	Category	Measure
Lydia E Furnari	Total Allowances Amount	\$4,450
	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	\$19,452
	Contractual Post-Employment Benefit Description of Payout of Sick days	max 150 days @\$42.50
	Contractual Post-Employment Benefit Description of Payout of Vacation days	max 20 days @\$653.85
	Contractual Post-Employment Benefit Description of Payout of Personal days	personal days are not paid out
	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	