

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	60.0	48.0	50.0
Pupils On Roll Special Ed Full-Time	4.0	5.0	6.0
Pupils On Roll SUBTOTAL	64.0	53.0	56.0
Pupils Sent to Other Districts Regular	2.0	0.0	0.0
Pupils Sent to Other Districts Special Ed		1.0	0.0
Pupils Received	1.0		0.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	786,471	781,791	817,197
Total Tuition	10-1300	3,200	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	2,921	0	0
Interest Earned On Capital Reserve Funds	10-1XXX	0	0	217
Subtotal - Revenues From Local Sources		792,592	781,791	817,414
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	17,030	17,030	17,030
Categorical Special Education Aid	10-3132	37,201	37,201	37,201
Equalization Aid	10-3176	189,820	189,820	189,820
Categorical Security Aid	10-3177	7,420	7,420	7,420
Adjustment Aid	10-3178	175,587	175,587	175,587
Other State Aids	10-3XXX	169	1,290	1,290
Subtotal - Revenues From State Sources		427,227	428,348	428,348
Budgeted Fund Balance - Operating Budget				
Withdrawal From Maint. Reserve	10-310	90,105	0	0
Adjustment For Prior Year Encumbrances		0	9,845	0
Actual Revenues (Over)/Under Expenditures		51,627	0	0
Total Operating Budget		1,361,551	1,299,148	1,279,460
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	15,009	16,213	12,599
Title II	20-4451-4455	1,980	8,319	3,499
I.D.E.A. Part B (Handicapped)	20-4420-4429	19,590	19,970	17,181
Other	20-4XXX	19,228	0	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Revenues From Federal Sources		55,807	44,502	33,279
Total Grants And Entitlements		55,807	44,502	33,279
Total Revenues/Sources		1,417,358	1,343,650	1,312,739
Total Revenues/Sources Net of Transfers		1,417,358	1,343,650	1,312,739

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	419,017	443,900	439,443
Special Education - Instruction	11-2XX-100-XXX	62,284	74,139	65,249
Basic Skills/Remedial - Instruction	11-230-100-XXX	18,177	21,105	24,051
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	0	3,900	2,900
School-Sponsored Athletics - Instruction	11-402-100-XXX	2,679	2,900	2,900
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	19,256	28,837	29,737
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	7,389	7,555	7,725
Undist. Expenditures - Health Services	11-000-213-XXX	46,167	49,249	49,334
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	27,438	21,569	19,100
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	4,175	4,050	0
Undist. Expenditures - Guidance	11-000-218-XXX	9,540	9,775	10,072
Undist. Expenditures - Child Study Teams	11-000-219-XXX	7,664	10,661	10,287
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	64,894	63,434	64,861
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	965	1,889	1,897
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	778	3,500	3,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	90,896	86,738	83,020
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	5,817	6,788	6,319
Undist. Expend. - Central Services	11-000-251-XXX	15,762	18,650	16,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	318,766	204,841	153,183
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	40,343	45,752	47,202
Personal Services - Employee Benefits	11-XXX-XXX-2XX	158,345	169,585	221,745
Undistributed Expenditures-Food Services	11-000-310-930	19,848	20,195	20,582
Total Undistributed Expenditures		838,043	753,068	744,564
Increase In Maintenance Reserve	10-606	21,000	0	0
Total General Current Expense		1,361,200	1,299,012	1,279,107

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	136	136	136
Interest Deposit To Capital Reserve	10-604	215	0	217
Total Capital Outlay		351	136	353
General Fund Grand Total		1,361,551	1,299,148	1,279,460
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	15,009	16,213	12,599
Title II	20-XXX-XXX-XXX	1,980	8,319	3,499
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	19,590	19,970	17,181
Other	20-XXX-XXX-XXX	19,228	0	0
Total Federal Projects	20-XXX-XXX-XXX	55,807	44,502	33,279
Total Special Revenue Funds		55,807	44,502	33,279
Total Expenditures/Appropriations		1,417,358	1,343,650	1,312,739
Total Expenditures Net of Transfers		1,417,358	1,343,650	1,312,739

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	267,868	271,046	283,698	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	21,456	21,671	21,671	21,888
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	96,600	27,495	27,495	27,495
--Legal Reserve	60,100	31,816	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,744	\$19,775	\$18,995	\$23,102	\$21,467
Total Classroom Instruction	\$8,345	\$9,606	\$10,538	\$12,655	\$12,344
Classroom-Salaries and Benefits	\$7,361	\$8,444	\$9,340	\$10,982	\$10,804
Classroom-General Supplies and Textbooks	\$335	\$249	\$383	\$462	\$456
Classroom-Purchased Services	\$650	\$914	\$815	\$1,211	\$1,084
Total Support Services	\$2,544	\$3,102	\$3,071	\$3,860	\$3,733
Support Services-Salaries and Benefits	\$1,970	\$2,196	\$2,262	\$2,745	\$2,811
Total Administrative Costs	\$1,293	\$1,770	\$1,630	\$2,162	\$1,931
Administration Salaries and Benefits	\$154	\$149	\$150	\$200	\$184
Total Operations and Maintenance of Plant	\$2,261	\$4,939	\$3,330	\$3,887	\$2,959
Operations and Maintenance-Salaries and Benefits	\$65	\$77	\$79	\$96	\$833
Board Contribution to Food Services	\$283	\$306	\$316	\$381	\$368
Total Extracurricular Costs	\$18	\$50	\$110	\$158	\$132
Total Equipment Costs	\$59	\$0	\$0	\$0	\$0
Legal Costs	\$1	\$28	\$31	\$32	\$36
Employee Benefits as a percentage of salaries*	28.70%	28.90%	28.58%	29.21%	36.73%

*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 (formerly the Comparative Spending Guide) 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 2014-15 revised appropriations and the 2015-16 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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Greenwich purchases Business Office services from Oldmans, Salem County	0
Custodial and Maintenance Services	Greenwich purchases Custodial services from Oldmans, Salem County	0
Social Worker/Psychologist	Greenwich purchases CST services from Deerfield, Cumb County	0
Staffing - Other	Greenwich purchases/shares Guidance Counselor services from Stow Creek, Cumb County	0
Superintendent and Assistant Sup.	Greenwich purchases Superintendent Services from Stow Creek, Cumb County	0
Transportation Services, including Fuel	Greenwich purchases Transportation services from Stow Creek, Cumb County	0
Curriculum Services	Greenwich provides Supv of Curriculum/Instruction services to Stow Creek, Cumb County	0
Curriculum Services	Greenwich purchases PE Instructor services from Stow Creek, Cumb County	0
Curriculum Services	Greenwich participates in a Curriculum shared service with CRHS	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	817,197
(B) Estimated Net Taxable Valuation (as of 10/01/14)	63,110,769
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.2949
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	817,197
(E) Estimated Net Taxable Valuation (as of 10/01/14)	63,110,769
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.2949

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	817,197
(H) Estimated Equalized Valuation (as of 10/01/14)	79,294,542
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.0306
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	817,197
(K) Estimated Equalized Valuation (as of 10/01/14)	79,294,542
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.0306

NAME=Shared Service-BA

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.1
Shared with Another District?	Y
Shared County	33
Shared District	3860
Job Title Other District	Business Administrator
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
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	2
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
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	No district obligations
Contractual Post-Employment Benefit Description of Payout of Vacation days	No district obligations
Contractual Post-Employment Benefit Description of Payout of Personal days	No district obligations
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Shared Service-BA

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
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	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	Business Office services are purchased from Oldmans Twp at a cost of \$28,000
Additional Comment 2	
Additional Comment 3	

NAME=Shared Service-Supt

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.3
Shared with Another District?	Y
Shared County	11
Shared District	5070
Job Title Other District	Superintendent
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0

NAME=Shared Service-Supt

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
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	No district obligation
Contractual Post-Employment Benefit Description of Payout of Vacation days	No district obligation
Contractual Post-Employment Benefit Description of Payout of Personal days	No district obligation
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
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	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	Supt Services purchased from Stow Creek School District as a cost of \$47,202
Additional Comment 2	
Additional Comment 3	