

Green Township Board of Education

Preliminary Budget Hearing
March 18, 2026



Vision

Empower students and staff to embrace their individual strengths in a safe, supportive environment that fosters a love of learning while pursuing their full potential.

Mission

Green Township School District educates every student to become a confident and caring life-long learner who communicates effectively and contributes positively to the evolving needs of society. The district, in partnership with the community, promotes academic excellence and equitable opportunities for all students.

The Green Township School District is committed to providing all of our students and staff with a safe and supportive learning environment.

Each student is provided with the opportunities and instruction to develop their skills and talents.

The programming provides students with the opportunity to grow and develop as young scholars, athletes, artists, leaders, and members of a school community.

Throughout the budgetary process the Green Township School District aligns expenditures and budgetary priorities with the district vision, mission, and goals.

Student Enrollment

	22-23	Section	23-24	Section	24-25	Section	25-26	Section	26/27	Section
PRE K	NA	NA	10	1	11	1	12	2	**14***	**2**
K	25	2	50	3	52	3	47	3	**40***	**2**
1	38	2	27	2	47	3	51	3	**47**	**3**
2	37	2	40	2	29	2	51	3	**51**	**3**
3	56	3	39	2	40	2	39	2	**51**	**3**
4	50	3	58	3	39	2	43	2	**40**	**2**
5	39	2	54	3	58	3	40	2	**43**	**2**
6	40	2	41	2	54	3	64	3	**40**	**2**
7	41	2	41	2	43	2	51	3	**64**	**3**
8	51	3	42	2	44	2	41	2	**51**	**2/3**
OD	9	NA	8	NA	7		7		**7**	
	377		410		424		439		**448**	

*Anticipated

Tax Levy

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Local Tax Levy	$10,292,405	$10,719,234	$11,284,420	$11,524,686	$11,937,931
Total Tax Levy Calculation					
Tax Levy				$11,284,420	$11,524,686
2% Increase				$225,688	$231,724
Insurance Adjustment				$14,578	$120,000
Chapter 44 Adjustment				$0	$0
Enrollment Adjustment				$0	$61,521
Total Tax Levy				$11,524,686	$11,937,931
Increase of Levy				Increase of $240,266 in Levy	Increase of $413,245 in Levy
Percentage of Increase				2.13% Increase	3.59% increase

Impact of Tax Levy on Residents of Green Township

2026, Home Value - $584,600

Rate – 1.4559

2025, Home Value - $560,600

Rate – 1.4598

Rate difference of -$.0039

Annual Increase on an average home of $584,600 is $327.81

Total Levy Calculation

	Tax Levy	Rate		Tax Levy	Rate
PY Levy	**11,524,686**			11,524,686	
Ch 44 Reduction	**0**			0	
Enrollment	**61,521**			61,521	
Adjusted Base	**11,586,207**			11,586,207	
Increase	**231,724**			231,724	
New Base	**11,817,931**	**2.54%**		11,817,931	2.54%
Healthcare Adj	**120,000**			346,964	
Total Levy	**11,937,931**	**3.59%**		12,164,895	5.56%

State Aid & Local Tax Levy Trends

	21-22	22-23	23-24	24-25	25-26	26-27
School Choice Aid	531,715	595,550	708,800	793,624	917,514	959,202
Transportation Aid	403,787	403,787	403,787	403,787	321,656	336,822
Special Education Aid	424,190	424,190	424,190	424,190	632,920	663,143
Equalization Aid	756,693	834,845	251,979	94,841	-	9,503
Security Aid	50,903	50,903	50,903	50,903	77,568	84,605
Adjustment Aid	64,119	64,119	-	-	-	-
Total State Aid	**2,231,407**	**2,373,394**	**1,839,659**	**1,767,345**	**1,949,658**	**2,053,275**
Percent Increase/(Decrease)	-14.14%	6.36%	-22.49%	-3.93%	10.32%	5.31%
Amount Increase/(Decrease)	(367,630)	141,987	(533,735)	(72,314)	182,313	103,617
Local Tax Levy	**10,090,598**	**10,292,405**	**10,719,234**	**11,284,420**	**11,524,686**	**11,937,931**

Total Revenue Budget Figures

Tax Levy 25-26 (Prior Year)	$11,524,686
Enrollment Adjustment	$61,521
2% Increase	$231,724
State Aid	$2,053,275
Insurance Adjustment	$120,000
Preschool, 10 Students	$75,000
Tuition Reserve	$175,000
Budgeted Fund Balance	$280,000
IDEA Grants	$100,000
Maintenance Reserve	$40,000
Extraordinary Aid	$40,000
Total Revenue	**$14,701,206**
Capital Projects	$285,000
General Fund Budget Total	**$14,986,206**

Newton Tuition Agreement

The Green Township School District collaborated with the Newton School District from February 2025 through February 2026 to agree upon a revised tuition rate agreement.

This agreement revised the tuition rate from the current projected and certified rate figures, eliminates future year true ups, and provides fixed rates for a 5 year time period as noted below.

26/27 - $20,901.00
27/28 - $21,946.05
28/29 - $23,043.35
29/30 - $24,195.52
30/31 - $25,405.29

Newton Tuition Agreement

School Year	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
Students Enrolled	147	139	117	110	109	141	142	
Regular Tuition Rate	$18,921	$19,293	$23,811	$20,901	$21,946.05	$23,043.35	$24,195.52	$25,405.29
Percent Increase	5.6%	1.9%	23.4%	-12.2% No True Up	5% No True Up	5% No True Up	5% No True Up	5% No True Up

Settlement of Newton Tuition Rate

Basic Premises for our Position

1. Based on Actual Number of Students Attending in Actual Year

Actual Number of Students in Actual Year to be billed in the actual year with monthly updates on the actual number of students attending

2. Agreed upon fair rate to start from

$20,901 for 2026/2027 School Year

3. Agreed upon fair rate of increase per year – Flat Percentage – **5%**

4. Multi-year Contract – **5 Year Contract**

Additional negotiated points

1. **We will never pay more than the certified rate. If our rate is higher than the certified rate, we will be reimbursed to the certified rate.**
2. **The per student general education rate will be the same for all sending districts.**

Newton Tuition Agreement

26/27 - Newton Tuition Savings Provided to Green
26/27 - Projected Rate - $24,341
26/27 - Negotiated Rate - $20,901

$2,677,510 (projected tuition)-$2,299,110 (negotiated tuition)
SAVINGS = $378,400

This agreement also reduced the current true up for the 24/25 school year from $3,037,261.50 to $2,885,883.

24/25 - Paid Tuition Rate - $2,681,727
24/25 - Certified Rate - $3,037,261.50
24/25 - Negotiated Rate - $2,885,883
SAVINGS = $151,378.50

24/25 and 26/27 Total Savings = $529,778.50

Budget Challenges for the 26/27 School Year

The Green Township School District is seeing increased costs in all areas including:

- Insurance - 29.9%
- Transportation
- Costs increasing at rates beyond the 2% tax levy cap.
  - Salary increase 3.4%
  - Vendor Costs
  - Fuel Sources
  - Purchased Services

Health Insurance Rate Trends & Enrollment

School Year	2026/2027	2025/2026	2024/2025	2023/2024	2022/2023
Rate Increase/Decrease	29.90%	11.50%	-3.50%	-5.00%	0.00%
Coverage by Plan:	PPO $20	PPO $20	PPO $20	PPO $20	PPO $20
Single	4	5	6	7	9
2 Adults	1	1	1	2	1
Family	10	10	10	10	10
P&C	2	2	1	2	2
Total PPO	17	18	18	21	22
Cost	PPO $20 Cost	PPO $20 Cost	PPO $20 Cost	PPO $20 Cost	PPO $20 Cost
Single	82,608.48	79,492.20	85,551.84	103,430.88	139,982.04
2 Adults	43,431.60	33,434.64	29,986.20	62,147.52	32,709.24
Family	630,306.00	485,223.60	435,177.60	450,961.20	474,696.00
P&C	72,076.32	55,486.08	24,881.64	51,568.08	54,282.24
Total Annual Cost PPO	828,422.40	653,636.52	575,597.28	668,107.68	701,669.52

Increase of $174,786 from 25/26 to 26/27 school year.

PPO Plan Cost

Cost Per Plan						
2026/2027	2025/2026	2024/2025	2023/2024	2022/2023	2021/2022	Employee
PPO $20 Cost	PPO $20 Cost	PPO $20 Cost	PPO $20 Cost	PPO $20 Cost	PPO $20 Cost	Contribution %
20,652.12	15,898.44	14,258.64	14,775.84	15,553.56	15,553.56	27%-35% of premium
43,431.60	33,434.64	29,986.20	31,073.76	32,709.24	32,709.24	23%-35% of premium
63,030.60	48,522.36	43,517.76	45,096.12	47,469.60	47,469.60	19%-35% of premium
36,038.16	27,743.04	24,881.64	25,784.04	27,141.12	27,141.12	23%-35% of premium

Health Insurance Rate Trends & Enrollment					
School Year	**2026/2027**	**2025/2026**	**2024/2025**	**2023/2024**	**2022/2023**
Rate Increase/Decrease	**29.90%**	**11.50%**	**-3.50%**	**-5.00%**	**0.00%**
Coverage by Plan:	**EHP**	**EHP**	**EHP**	**EHP**	**EHP**
Single	7	9	7	4	8
2 Adults	3	3	3	2	0
Family	10	10	9	11	9
P&C	3	2	1	1	0
Total EHP	**23**	**24**	**20**	**18**	**17**
PPO & EHP Enrollment	**40**	**42**	**38**	**39**	**39**
Cost	**EHP Cost**	**EHP Cost**	**EHP Cost**	**EHP Cost**	**EHP Cost**
Single	148,034.04	146,520.36	102,206.16	60,521.76	127,414.08
2 Adults	133,421.04	102,710.52	92,117.16	63,638.88	-
Family	645,430.80	496,867.20	401,059.08	507,962.40	437,479.92
P&C	110,708.64	56,817.36	25,478.64	26,402.76	-
Total Annual Cost PPO	**1,037,594.52**	**802,915.44**	**620,861.04**	**658,525.80**	**564,894.00**
Coverage by Plan:	**PPO Admin**	**PPO Admin**	**PPO Admin**	**PPO Admin**	**PPO Admin**
Single	N/A	N/A	N/A	N/A	1
2 Adults	N/A	N/A	N/A	N/A	N/A
Family	N/A	N/A	2	2	3
P&C	N/A	N/A	N/A	N/A	1
Cost	**N/A**	**N/A**	**91,051**	**94,353.12**	**193,642.80**
Total Health Insurance Cost	**1,866,016.92**	**1,456,551.96**	**1,287,509.04**	**1,420,986.60**	**1,460,206.32**
Total Employees Enrolled	**40**	**42**	**40**	**41**	**42**

Increase of $409,465 from 25/26 to 26/27 school year.

EHP Plan Cost

Cost Per Plan						Cost Per Plan
2026/2027	2025/2026	2024/2025	2023/2024	2022/2023	2021/2022	2026/2027
21,147.72	16,280.04	14,600.88	15,130.44	15,926.76	15,926.76	21,147.72
44,473.68	34,236.84	30,705.72	31,819.44	33,494.16	33,494.16	44,473.68
64,543.08	49,686.72	44,562.12	46,178.40	48,608.88	48,608.88	64,543.08
36,902.88	28,408.68	25,478.64	26,402.76	27,792.36	27,792.36	36,902.88
Cost Per Plan						Cost Per Plan

Insurance Costs

PPO Plan - Total Participants decreased by 1
Increase of $174,785.90 from 25/26 to 26/27 school year
25/26 Total Cost - $653,637
26/27 Total Cost - $828,422
Total PPO Increase - $174,785

EHP Plan - Total Participants decreased by 2
Increase of $409,464.96 from 25/26 to 26/27 school year.
25/26 Total Cost - $1,456,552
26/27 Total Cost - $1,866,017
Total EHP Increase - $409,465

Total Insurance Cost Increase 26/27 School Year
$584,250

Total of Revenue Increase vs Insurance Rate Increase

Revenue Increase, Levy and Aid
25/26 School Year, $13,474,344
26/27 School Year, $13,991,206
Total Increase, $516,862

Insurance Increase
25/26 Rate, $2,110,189
26/27 Rate, $2,694,439
Total Increase, $584,250

The increased cost of insurance is more than the total increase is total revenues.

Transportation

- We run 5 high school routes and 7 elementary routes.
- Our 5 high school routes are tiered to our 7 elementary routes.
- We are going to go out to bid in April to attempt to attract a more consistent bus company at a better rate.
- We are tiering our local special education routes to be completed by our minivan driver in the fall at a savings of $131,000.

Transportation

Destination	Route	Annual	3.58%	Budget
Morris Knolls	E-26201	15,930.00	16,500.29	
Newton HS	NHS-1	49,069.80	50,826.50	
Newton HS	NHS-2	49,069.80	50,826.50	
Newton HS	NHS-3	49,069.80	50,826.50	
Newton HS	NHS-4	49,069.80	50,826.50	
Sussex Tech	R-10	49,069.80	50,826.50	
Green Hills School	GHS-10	49,069.80	50,826.50	
Green Hills School	GHS-11	89,787.60	93,002.00	
Green Hills School	GHS-12	49,069.80	50,826.50	
Green Hills School	GHS-13	49,069.80	50,826.50	
Green Hills School	GHS-14	49,069.80	50,826.50	
Green Hills School	GHS-17	89,787.60	93,002.00	
Green Hills School	GHS-7	49,069.80	50,826.50	
ESY			55,000.00	
Total HS, GHS, Tech, Morris Knolls		**686,203.20**	**765,769.27**	**778,000**

Transportation

Destination	**Route**	**Annual**		Budget
GHS	E23139	56,624.39	58,651.54	
Windsor Learning Aca.	E25257	18,076.80	18,723.95	
Windsor School	E25257	18,076.80	18,723.95	
Central Park	E26033	57,600.00	59,662.08	
Frankford	E26054	19,699.39	20,404.63	
Lakeland Andover	E26072	15,852.33	16,419.84	
Newton High School	E26087	11,532.56	11,945.43	
PG Chambers	Q-019	56,983.50	59,023.51	
Green Brook Academy	E26267/Q-101	55,256.00	57,234.16	
GHS	Q-282	46,900.00	48,579.02	
Total		**356,601.77**	**369,368.11**	**375,000.00**
Potential OOD Placement				**100,000.00**
TOTAL Special Ed.			**469,368.11**	**475,000.00**
Less Minivan Routes				**(131,754.00)**
Estimated Spe. Ed. Transportation				**343,246.00**

Transportation

Destination	Route	Annual		Budget
Windsor Learning Aca.	E25257	18,076.80	18,723.95	
Windsor School	E25257	18,076.80	18,723.95	
Central Park	E26033	57,600.00	59,662.08	
Frankford	E26054	19,699.39	20,404.63	
PG Chambers	Q-019	56,983.50	59,023.51	
Green Brook Academy	E26267/Q-101	55,256.00	57,234.16	
Newton High School	E26087	11,532.56	11,945.43	
Lakeland Andover	E26072	15,852.33	16,419.84	
GHS	Q-282	46,900.00	48,579.02	
GHS	E23139	56,624.39	58,651.54	
Total		**356,601.77**	**369,368.11**	**375,000.00**
Potential OOD Placement			**100,000.00**	**100,000.00**
TOTAL Special Ed.			**469,368.11**	**475,000.00**
Less Estimated Minivan Routes				**(131,754.00)**

Reductions to Budget Requests and Current Staffing Impacts

Reduced Budget Costs, -$479,891
Staffing Impacts, -$274,107
Instructional Materials, -$60,352
Transportation, -$131,754
Requested Items for Purchase, -$13,678

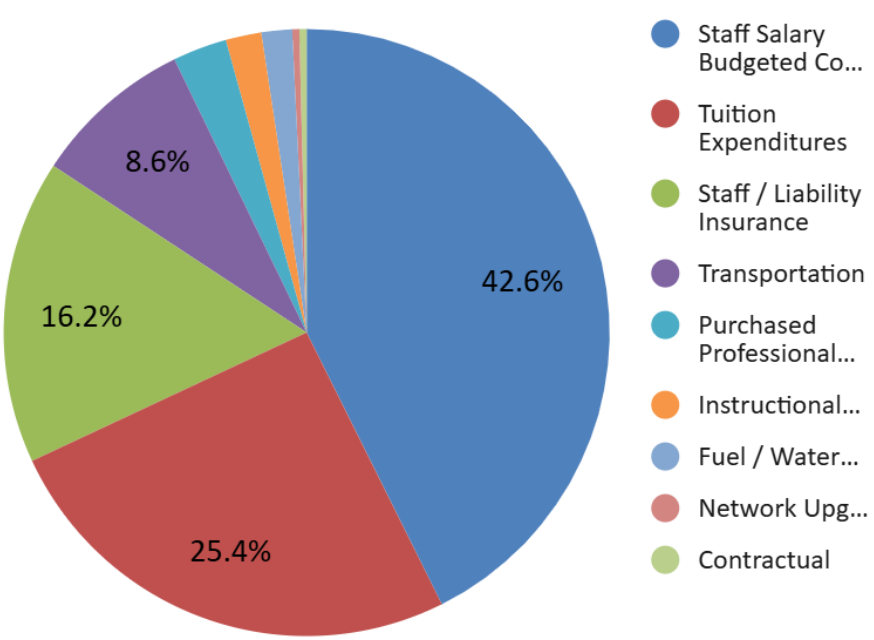
Action	Account	Description	Cost Savings in Budget	Impact to Students and Programming
Revenue/Expenditure Revisions				
Staffing Impacts, -$274,107				
Eliminate	Staffing	1 part time position - Staff Member	$55,389	Other staff schedules to cover these positions. No program impact.
Eliminate	Staffing	1 full time position + insurance - Staff Member	$124,237	Other staff schedules to cover these positions. No program impact.
Eliminate	Staffing	1 part time position - Staff Member	$65,790	Other staff schedules to cover these positions. No program impact.
Eliminate	Staffing	1 Waiver - Staff Member	$5,000	NA
Reduce	Staffing	Reduce sick days by 2 FTE - Reduce sick leave	$3,120	NA
Reduce	Staffing	1 full time position reduced to part time - Staff Member	$20,572	Other staff schedules to cover these positions. No program impact.

Retirement of Teacher Absorbed into Budget

Instructional Materials, -$60,352				
Eliminate	11-190-100-610-500-000	REDUCE 60 chromebooks ($357.85 per unit) to 26 Chromebooks	$12,167	Purchase in current year / Use grant funds
Eliminate	11-190-100-610-500-000	Eliminate 5 smart boards	$14,995	Use current resources
Eliminate	11-190-100-610-500-000	Eliminate 1 75 in panel	$3,999	Use current resources
Eliminate	11-190-100-610-500-000	Eliminate 6 stands	$4,728	Use current resources
Eliminate	11-190-100-610-500-000	Eliminate 6 installs	$3,900	Use current resources
Eliminate	11-190-100-610-500-000	Eliminate ipad/pencil/case	$4,385	Purchase in current year / Use grant funds
Eliminate	11-190-100-610-400-000	Reflex Math	$5,595	Use other resources
Eliminate	11-190-100-610-100-007	Sadlier Grammar	$10,583	Use other resources

Transportation, -$131,754				
Reduce	11-000-270-514-000	Reduce Special Education Transportation - Tier HS, Elementary and Preschool w/ van	$131,754	Mini Van Driver at a total cost of $36,000 (2 hours a day each way = $100 in am and $100 in pm x 180 days = $36,000)
Requested Items for Purchase, -$13,678				
Eliminate	11-000-213-610-000-000	Vision Scanner	$8,678	Wish List Item
Eliminate	11-190-100-610-000-020	Shades	$5,000	Use Maintenance Reserve Funds

Expenditures - Main Categories	26/27	Percent
Staff Salary Budgeted Costs	$6,253,939	42.54%
Tuition Expenditures	$3,725,868	25.34%
Staff / Liability Insurance	$2,375,562	16.16%
Transportation	$1,255,746	8.54%
Purchased Professional Services	$423,070	2.88%
Instructional Supplies	$279,426	1.90%
Fuel / Water / Energy	$240,500	1.64%
Network Upgrade/Technology	$54,852	0.37%
Contractual	$56,675	0.39%
Debt Service	$35,567	0.24%
	$14,701,206	100.00%
Total Revenue	**$14,701,206**	
Total Budget	**$14,701,206**	



Revenue	26/27
Tax Levy	$11,524,686
Enrollment Adjustment	$61,521
2% Increase	$231,724
State Aid	$2,053,275
Insurance Adjustment	$120,000
Chapter 44 Adjustment	$0
Preschool, 10 Students	$75,000
Tuition Reserve	$175,000
Budgeted Fund Balance	$280,000
IDEA Grants	$100,000
Maintenance Reserve	$40,000
Extraordinary Aid	$40,000
Total Revenue	**$14,701,206**
Capital Projects	$285,000
General Fund Budget Total	**$14,986,206**
Special Revenue	$70,021
Interest	$0
Debt Service	$48,934
Total Budget	**$15,105,161**
Capital Projects - Available Funds	**$382,000**
Septic Tank Update	$100,000
Roof	$150,000
Phone System Update	$35,000
Maintenance Reserve -Available Funds	**$284,319**
Stage Edging	$40,000
Maintenance of Boilers, Doors, Windows	$30,000
Maintenance of HVAC	$20,000

Staff Salary Budgeted Costs

Teachers / Paraprofessionals / Stipends / Contractual	
Security	
Administrative Assistants	
Administrators	
Custodians	
Purchased Services	
Treasurer of School Money	
Network Manager (REAP grant pays remainder)	
Mini Van	
Staff Salary Total	**$6,253,939**

Tuition Expenditures

Charter	
Newton Tuition	
Spec Ed. ODD, Public	
Vo Tech	
Spec Ed. ODD, Private	
Transportation Total	**$3,725,868**

Insurance

FICA	
PERS	
ERIP	
Medical Benefits	
Vision	
Dental	
Waivers	
Liability Ins	
Insurance Total	**$2,375,562**

Transportation

Transportation-Admin Fee	
Aid in Lieu	
General Education Transportation	
Field Trips	
Transportation - Joint Agreement	
Transportation- Spec Ed.	
Transportation Total	**$1,255,746**

Purchased Services

Phones ($22,200) / Planet Networks ($8,000)	
Frontline ($6,800) / Realtime ($26,000) / Strauss Esmay ($5,500)	
Postage	
Legal ($28,000) / Audit ($37,250) / Architect ($7,500)	
Appraisal	
Erate	
Classified	
Business Office Workshop	
Copier	
CDK / Phoenix / R & L Payroll	
RTK, Belair Services	
Maintenance / Operations / Building and Grounds	
Repair / Cleaning / Maintenance and Service	
Alarm / Extel / Kitchen	
Open Systems / Playground Inspect / Mulch	
Miscellaneous	
Purchased Services Total	**$423,070**

Supplies

General	
Speech	
Instructional Materials/ Digital Subscriptions	
Copy Paper	
Miscellaneous affiliations	
Child Study Team	
Principal - Graduation	
Custodial	
Building and grounds general supplies	
Nurse	
Literacy	
Teacher	
Guidance	
Total Supplies	**$279,426**

Water and Fuel

Water Charges	
Propane	
Electric	
Gas	
Water and Fuel Total	**$240,500**

Contractual Obligations

Ameri Flex	
Tuition Reimbursement	
CSA Dues	
Board Dues	
Principal Dues	
Miscellaneous	
Membership CST Directors	
Business Administrator Dues	
Contractual Obligations Total	**$56,675**

Technology Purchases

Acronis Server Backup	
Backupify	
Zoom license	
K_12 USA filter / Firewall	
ESET Anti Virus	
Final Site	
Extreme Cloud ID 3 year	
Replacement Screens	
Technology Purchases Total	**$54,851**

Debt Service

Assessment for Debt Service	$35,567
Debt Service Total	**$35,567**

Budgeted Capital Projects

Total Funds Available – $382,000

Septic Tank Update, $100,000

Roof, $150,000

Phone System Update, $35,000

Total Planned Projects - $285,000

Overall Budget Picture

The 26/27 Budget will continue to support a high quality learning experience at the Green Township School District.

- All Current Practices and Instructional Programs Remain
- All Current Stipends / Extra Curricular Activities Remain
- All Current Transportation Remains
- All Current Intervention and Gifted and Talented Programming Remain
- The Tiered Systems of Support will continue to be implemented.
- We will continue to maintain an Integrated Preschool Program with Tuition Based General Education Students and Special Education Students.

There is a requested increase of $413,235 in Levy for a total percentage increase of 3.59%.

- At this time there is a reduction of staff with the absorption of 1 retirement, elimination of 3 positions and reduction of 1 position from full time to part time. There is also an increase in 1 position from part time to full time.
- We will continue to review potential options to potentially avoid 4 staff impacts.
- There will be several staffing role revisions as a result of the staff impacts.

Thank you! Questions and Comments?

Thank you for your attention to this presentation!

Our next Budget Presentation will be on 4/29/26 at the Final Budget Hearing Adoption Meeting.