Sussex - Green Township

Notice is hereby given to the legal voters of the Green Township School District, in the County of Sussex, of the State of New Jersey, that a Public Hearing will be held in the school library of the Green Township Board of Education, 69 Mackerley Road, Greendell, NJ on April 29th at 7pm, for the purpose of conducting a public hearing on the following budget for the 26-27 school year.

Advertised Enrollments

Enrollment Categories	October 15, 2024 Actual	October 15, 2025 Actual	October 15, 2026 Estimated
Pupils On Roll Regular Full-Time	345	370	371
Pupils On Roll - Special Full-Time	71	67	73
Subtotal - Pupils On Roll	416	437	444
Private School Placements	3	5	5
Pupils Sent to Other Districts - Reg Prog	122	99	90
Pupils Sent to Other Dists - Spec Ed Prog	15	18	23

Advertised Revenues

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy-Base Budget	10-1210	11,284,420	11,524,686	11,937,931
Total Tax Levy	10-121x	11,284,420	11,524,686	11,937,931
Total Tuition	10-1300	49,000	49,000	75,000
Transportation Fees from Other Local Education Authorities	10-1420-1440	3,510	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	59,957	0	0
Interest Earned on Maintenance Reserve	10-1XXX	12,215	0	0
Interest Earned on Capital Reserve Funds	10-1XXX	9,011	60	0
Other Restricted Miscellaneous Revenues / Paycheck Protection Program (APSSDs Only)	10-1XXX	8,149	0	0
Total Revenues from Local Sources		11,426,262	11,573,746	12,012,931
Revenues from State Sources:				
School Choice Aid	10-3116	793,624	917,514	959,202
Categorical Transportation Aid	10-3121	403,787	321,656	336,822
Extraordinary Aid	10-3131	58,225	0	40,000
Categorical Special Education Aid	10-3132	424,190	632,920	663,143
Equalization Aid	10-3176	94,841	0	9,503
Categorical Security Aid	10-3177	50,903	77,568	84,605
Other State Aids	10-3XXX	57,851	0	0
Total Revenues from State Sources		1,883,421	1,949,658	2,093,275
Budgeted Fund Balance-Operating Budget	10-303	0	280,000	280,000
Withdrawal from Capital Reserve for Local Share	10-307	0	195,000	285,000
Withdrawal from Maintenance Reserve	10-310	0	91,972	40,000
Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	60,000	175,000
Transfers from Other Funds	10-5200	83,450	0	0
Adjustment for Prior Year Encumbrances		0	7,524	0
Actual Revenues (Over)/Under Expenditures		175,097	0	0
Total Operating Budget		13,568,230	14,157,900	14,886,206
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	82,979	0	0
Total Revenues from Local Sources	20-1XXX	82,979	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	38,162	30,715	0
Total Revenues from State Sources		38,162	30,715	0
Revenues from Federal Sources:				
Title I	20-4411-4416	27,275	23,097	17,323
Title II	20-4451-4455	9,671	8,622	6,466
Title III	20-4491-4494	0	1,122	0
Title IV	20-4471-4474	7,823	12,737	9,553
IDEA Part B (Handicapped)	20-4420-4429	132,634	141,520	106,140
Other	20-4XXX	51,952	40,718	30,539
Total Revenues from Federal Sources		229,355	227,816	170,021
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-7,416	0	0
Total Grants and Entitlements		343,080	258,531	170,021
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	93,010	94,057	94,997
Total Revenues from Local Sources		93,010	94,057	94,997
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	47,909	48,449	48,934
Budgeted Fund Balance	40-303	0	1	0
Total Local Repayment of Debt		140,919	142,507	143,931
Total Repayment of Debt		140,919	142,507	143,931
Total Revenues/Sources		14,052,229	14,558,938	15,200,158
Total Revenues/Sources Net of Transfers		14,052,229	14,558,938	15,200,158

Advertised Appropriations

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	3,170,570	2,992,103	3,282,913
Special Education-Instruction	11-2XX-100-XXX	869,676	1,094,349	994,028
Basic Skills/Remedial-Instruction	11-230-100-XXX	305,995	290,256	189,694
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	63,805	87,520	62,520
School-Sponsored Athletics-Instruction	11-402-100-XXX	28,495	48,447	50,080
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,359,834	3,433,381	3,564,368
Undistributed Expenditures-Health Services	11-000-213-XXX	111,370	113,359	125,587
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	129,093	127,933	129,132
Undistributed Expenditures-Other Support Services, Students>Extraordinary Services	11-000-217-XXX	11,784	12,161	13,000
Undistributed Expenditures-Guidance	11-000-218-XXX	82,655	85,894	87,637
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	362,501	330,343	343,531
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	98,344	102,012	105,227
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	104,912	100,067	99,797
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,385	4,897	5,000
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	337,247	382,477	376,915
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	85,016	99,780	86,498
Undistributed Expenditures-Central Services	11-000-251-XXX	282,187	305,330	296,949
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	33,613	40,700	43,200
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,008,850	1,060,463	1,118,972
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,212,019	1,366,435	1,344,598
Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,509,615	1,789,366	2,184,493
Total Undistributed Expenditures		8,732,425	9,354,598	9,924,904
Total General Current Expense		13,170,966	13,867,273	14,504,139
Capital Expenditures:				
Equipment	12-XXX-XXX-730	5,899	0	0
Facilities Acquisition and Construction Services	12-000-400-XXX	157,882	230,567	320,567
Capital Reserve-Transfer to Capital Projects	12-000-400-931	194,580	0	0
Interest Deposit to Capital Reserve	10-604	0	60	0
Total Capital Outlay		358,361	230,627	320,567
Transfer of Funds to Charter Schools	10-000-100-56X	38,903	60,000	61,500
General Fund Grand Total		13,568,230	14,157,900	14,886,206
Special Grants and Entitlements:				
Student Activity Fund	20-475-XXX-XXX	75,563	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	1,585	1,835	0
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	12,137	8,000	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	14,221	8,000	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	2,345	4,805	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	1,519	1,310	0
Nonpublic Security Aid	20-XXX-XXX-XXX	6,355	6,765	0
Total Other State Projects		38,162	30,715	0
Total State Projects	20-XXX-XXX-XXX	38,162	30,715	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	27,275	23,097	17,323
Title II	20-XXX-XXX-XXX	9,671	8,622	6,466
Title III	20-XXX-XXX-XXX	0	1,122	0
Title IV	20-XXX-XXX-XXX	7,823	12,737	9,553
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	132,634	141,520	106,140
Other	20-XXX-XXX-XXX	51,952	40,718	30,539
Total Federal Projects	20-XXX-XXX-XXX	229,355	227,816	170,021
Total Special Revenue Funds		343,080	258,531	170,021
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	140,919	142,507	143,931
Total Debt Service Funds		140,919	142,507	143,931
Total Expenditures/Appropriations		14,052,229	14,558,938	15,200,158
Total Expenditures Net of Transfers		14,052,229	14,558,938	15,200,158

Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2024	Audited Balance 06-30-2025	Estimated Balance 06-30-2026	Estimated Balance 06-30-2027
Unrestricted:				
(General Operating Budget)	416,289	314,341	283,008	283,008
(Repayment of Debt)	1	1	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	517,346	480,457	285,517	517
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	335,279	376,290	284,318	244,318
--Legal Reserve	560,000	560,000	280,000	0
--Unemployment Fund	61,551	54,094	54,094	54,094
--Tuition Reserve	210,000	235,000	175,000	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
(Special Revenue Fund)				
--Student Activity Fund	57,608	65,024	65,024	65,024
--Scholarship Fund	0	0	0	0
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	$19,943	$20,540	$22,045	$20,845	$21,758
Total Classroom Instruction	$12,694	$12,902	$13,850	$12,880	$13,449
Classroom-Salaries and Benefits	$12,312	$12,310	$13,305	$12,404	$12,779
Classroom-General Supplies and Textbooks	$335	$564	$536	$468	$653
Classroom-Purchased Services	$47	$28	$9	$8	$17
Total Support Services	$2,417	$2,604	$2,693	$2,505	$2,706
Support Services-Salaries and Benefits	$2,047	$2,173	$2,334	$2,153	$2,483
Total Administrative Costs	$2,259	$2,094	$2,332	$2,283	$2,277
Administration Salaries and Benefits	$1,728	$1,615	$1,790	$1,670	$1,750
Total Operations and Maintenance of Plant	$2,307	$2,651	$2,757	$2,718	$2,872
Operations and Maintenance-Salaries and Benefits	$1,251	$1,177	$1,324	$1,231	$1,287
Board Contribution to Food Services	$0	$0	$0	$0	$0
Total Extracurricular Costs	$249	$273	$350	$400	$338
Total Equipment Costs	$98	$14	$0	$0	$0
Legal Costs	$90	$56	$61	$115	$63
Employee Benefits as a percentage of salaries*	28.69%	25.75%	29.51%	29.41%	35.10%

*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 website: http://www.nj.gov/education/guide/. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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.

Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
Septic Replacement/Repair	001	$100,000	N	N	
Roof Repair/Replacement	002	$150,000	N	N	
Phone System Update	003	$35,000	N	N	

The complete budget will be on file and open to examination at the Green Hills School building, 69 Mackerley Road, Greendell,NJ Sussex County New Jersey between the hours of 9 am and 4 pm Monday through Friday, excluding holidays.

The school district has proposed programs and services in addition to the New Jersey Student Learning Standards adopted by the State Board of Education.

MU-43714982