

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	345.0	370.0	371.0
On Roll Special Ed Full-Time	71.0	67.0	73.0
On Roll Subtotal	416.0	437.0	444.0
In Private School Placements	3.0	5.0	5.0
Sent to Other Districts Regular	121.5	99.0	90.0
Sent to Other Districts Special Ed	15.0	18.0	23.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund 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	10-1XXX	8,149	0	0
	Total Revenues from Local Sources		11,426,262	11,573,746	12,012,931
General Fund 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
General Fund Revenues from Other Sources	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
General Fund Revenues	Total Operating Budget		13,568,230	14,157,900	14,886,206
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	82,979	0	0
	Total Revenues from Local Sources	20-1XXX	82,979	0	0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	38,162	30,715	0
	Total Revenues from State Sources		38,162	30,715	0
Special Revenue Fund 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
Special Revenue Fund Revenues	Total Grants and Entitlements		343,080	258,531	170,021
Debt Service Fund 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
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	47,909	48,449	48,934
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1	0
	Total Local Repayment of Debt		140,919	142,507	143,931
Debt Service Fund Revenues	Total Repayment of Debt		140,919	142,507	143,931
All Fund Revenues	Total Revenues/Sources		14,052,229	14,558,938	15,200,158
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		14,052,229	14,558,938	15,200,158

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for 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
General Fund Current Expenses for 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
General Fund Current Expenses	Total General Current Expense		13,170,966	13,867,273	14,504,139
Capital Outlay	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

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Expenses and Transfers	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 Revenue Fund Expenses for 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
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	38,162	30,715	0
Special Revenue Fund Expenses for 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
Special Revenue Fund Expenses	Total Special Revenue Funds		343,080	258,531	170,021
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	140,919	142,507	143,931
	Total Debt Service Funds		140,919	142,507	143,931
All Fund Expenses	Total Expenditures/Appropriations		14,052,229	14,558,938	15,200,158
Expenses Net of Transfers	Total Expenditures Net of Transfers		14,052,229	14,558,938	15,200,158

Advertised Recapitulation of Balances

Fund Balance Category	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 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
Restricted for Special Revenue Fund	Student Activity Fund	57,608	65,024	65,024	65,024
	Scholarship Fund	0	0	0	0
Restricted for 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's Internet 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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Purchasing	Hunterdon Co-op, Supplies and Computers	0
	Morris County Co-op, Copy Paper and Supplies	0
Recycling	Green Township contract for trash removal and recycling	0
Special Education Services	Sussex County Ed Services-various	0

Estimated Tax Rates

Municipality	Category	Amount
Green Township	(A) General Fund School Levy	11,731,309
	(D) Total School Levy	11,825,836
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	782,495,800
	(H) Estimated Equalized Valuation (as of 10/01/25)	755,669,532
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.4992
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.5113
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.5524
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.5649

Employee Contract List for District

Name	Category	Measure
Dr. Jennifer Cenatiempo	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$171,594
	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	07/01/25
	End Date of Contract	06/30/29
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	22
	Contracted Number of Annual Sick Days	15
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	26
	Description of Other Contracted Non-Working Days	vaca, sick, fam sick,pers
	Total Allowances Amount	\$13,000
	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	\$32,819
	Contractual Post-Employment Benefit Description of Payout of Sick days	not to exceed \$15,000 per statute
	Contractual Post-Employment Benefit Description of Payout of Vacation days	\$171,594/260=\$659.98/day X 27
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payment for unused days
	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
Dr. Jennifer Cenatiempo	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	Not in contract
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	Not in contract
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	Not in contract
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	Not in contract
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	Not in contract
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	Not in contract
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Jon Paul Bollette	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$116,973
	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	07/01/25
	End Date of Contract	06/30/26
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	22
	Contracted Number of Annual Sick Days	15
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	26
	Description of Other Contracted Non-Working Days	vaca,sick,fam sick,pers

Employee Contract List for District

Name	Category	Measure
Jon Paul Bollette	Total Allowances Amount	\$3,500
	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	\$26,697
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max payout as allowed per statute
	Contractual Post-Employment Benefit Description of Payout of Vacation days	\$116,973/240=\$487.39X24 days (22+ 2C/O)
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout, convert to sick days
	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	Not in contract
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	Not in contract
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	Not in contract
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	Not in contract
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	Not in contract
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	Not in contract
	Additional Comment 1	Not in contract
	Additional Comment 2	Not in contract
	Additional Comment 3	Not in contract
Karen Constantino	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$142,300
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Karen Constantino	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/25
	End Date of Contract	06/30/26
	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	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	28
	Description of Other Contracted Non-Working Days	vaca,sick,fam sick,pers
	Total Allowances Amount	\$5,000
	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	\$30,872
	Contractual Post-Employment Benefit Description of Payout of Sick days	up to max of \$15,000 per statute
	Contractual Post-Employment Benefit Description of Payout of Vacation days	\$142,300/260=\$547.31 X 29 days
	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	Not in contract
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	Not in contract
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	Not in contract
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	Not in contract
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	Not in contract

Employee Contract List for District

Name	Category	Measure
Karen Constantino	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	Not in contract
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Michael Housel	Job Title	Other
	Job Title II	CEFM-B&G
	Base Annual Salary Amount	\$89,155
	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	07/01/25
	End Date of Contract	06/30/26
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	15
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	23
	Description of Other Contracted Non-Working Days	vaca,sick,fam sick,pers
	Total Allowances Amount	\$3,500
	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	\$8,750
	Contractual Post-Employment Benefit Description of Payout of Sick days	125 days at \$70/day

Employee Contract List for District

Name	Category	Measure
Michael Housel	Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout of vacation days
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout, personal days convert to sick
	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	Not in contract
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	Not in contract
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	Not in contract
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	Not in contract
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	Not in contract
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	Not in contract
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported