

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time		194.0	197.0
On Roll Special Ed Full-Time		24.0	24.0
On Roll Subtotal	0.0	218.0	221.0
Sent to Other Districts Special Ed		2.0	2.0
Received		1.0	0.0

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		2,537,253	2,674,938
	Total Tax Levy	10-121x		2,537,253	2,674,938
	Unrestricted Miscellaneous Revenues	10-1XXX		60,000	42,000
	Interest Earned on Maintenance Reserve	10-1XXX		25	25
	Interest Earned on Capital Reserve Funds	10-1XXX		100	100
	Total Revenues from Local Sources			2,597,378	2,717,063
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121		198,177	118,699
	Extraordinary Aid	10-3131		31,000	18,000
	Categorical Special Education Aid	10-3132		224,425	200,832
	Equalization Aid	10-3176		1,059,471	1,261,340
	Categorical Security Aid	10-3177		68,488	62,724
	Total Revenues from State Sources			1,581,561	1,661,595
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303		396,483	586,786
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309		660,000	185,130
	Adjustment for Prior Year Encumbrances			648,448	0
General Fund Revenues	Total Operating Budget			5,883,870	5,150,574
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760		8,500	6,500
	Total Revenues from Local Sources	20-1XXX		8,500	6,500
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218		147,012	36,724
	Preschool Education Aid	20-3218		394,223	446,404
	Total Revenues from State Sources			541,235	483,128
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416		45,067	33,800
	Title II	20-4451-4455		6,343	4,757
	Title IV	20-4471-4474		10,000	7,500
	IDEA Part B (Handicapped)	20-4420-4429		79,780	59,835
	Total Revenues from Federal Sources			141,190	105,892
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200		30,784	31,886
Special Revenue Fund Revenues	Total Grants and Entitlements			720,209	626,906
All Fund Revenues	Total Revenues/Sources			6,604,079	5,777,480

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200		30,784	31,886
	Total Revenues/Sources Net of Transfers			6,573,295	5,745,594

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		1,293,013	1,394,566
	Special Education-Instruction	11-2XX-100-XXX		136,807	214,246
	Basic Skills/Remedial-Instruction	11-230-100-XXX		70,279	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX		11,000	11,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX		15,500	15,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX		294,891	233,930
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX		24,753	24,710
	Undistributed Expenditures-Health Services	11-000-213-XXX		121,831	132,080
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX		37,000	37,000
	Undistributed Expenditures-Guidance	11-000-218-XXX		76,940	33,446
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX		32,500	32,500
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX		132,692	146,042
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX		3,800	3,800
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX		13,350	13,350
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX		248,881	194,103
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX		22,876	22,425
	Undistributed Expenditures-Central Services	11-000-251-XXX		138,791	138,244
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX		10,500	10,500
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX		946,987	847,058
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX		315,619	328,083
	Personal Services-Employee Benefits	11-XXX-XXX-2XX		852,229	961,861
		Total Undistributed Expenditures			3,273,640
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606		25	25
General Fund Current Expenses	Total General Current Expense			4,800,264	4,794,469
Capital Outlay	Equipment	12-XXX-XXX-730		0	170,000
	Facilities Acquisition and Construction Services	12-000-400-XXX		1,083,506	186,005
	Interest Deposit to Capital Reserve	10-604		100	100
		Total Capital Outlay			1,083,606
General Fund Expenses and Transfers	General Fund Grand Total			5,883,870	5,150,574

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX		249,676	242,499
	Support Services	20-218-200-XXX		316,343	272,515
	Facility Acquisition and Construction Services	20-218-400-XXX		6,000	0
	Total Preschool Education Aid	20-218-XXX-XXX		572,019	515,014
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX		572,019	515,014
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX		45,067	33,800
	Title II	20-XXX-XXX-XXX		6,343	4,757
	Title IV	20-XXX-XXX-XXX		10,000	7,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX		79,780	59,835
	Total Federal Projects	20-XXX-XXX-XXX		141,190	105,892
Special Revenue Fund Expenses	Total Special Revenue Funds			720,209	626,906
All Fund Expenses	Total Expenditures/Appropriations			6,604,079	5,777,480
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936		30,784	31,886
	Total Expenditures Net of Transfers			6,573,295	5,745,594

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	570,795	826,399	505,604	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,000,000	1,187,443	527,543	342,513
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	200,200	200,200	200,225	200,250
	Legal Reserve	725,614	406,870	331,182	0
	Unemployment Fund	69,126	72,016	72,016	77,016
	Tuition Reserve	0	0	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 Special Revenue Fund	Student Activity Fund	38,265	37,662	39,162	39,662
	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	\$0	\$0	\$24,351	\$21,674	\$21,337
Total Classroom Instruction	\$0	\$0	\$14,168	\$12,133	\$12,941
Classroom-Salaries and Benefits	\$0	\$0	\$12,622	\$10,711	\$11,575
Classroom-General Supplies and Textbooks	\$0	\$0	\$713	\$696	\$644
Classroom-Purchased Services	\$0	\$0	\$832	\$725	\$722
Total Support Services	\$0	\$0	\$3,555	\$3,019	\$2,677
Support Services-Salaries and Benefits	\$0	\$0	\$2,675	\$2,270	\$1,983
Total Administrative Costs	\$0	\$0	\$2,127	\$1,995	\$1,712
Administration Salaries and Benefits	\$0	\$0	\$1,512	\$1,283	\$1,197
Total Operations and Maintenance of Plant	\$0	\$0	\$4,328	\$4,380	\$3,862
Operations and Maintenance-Salaries and Benefits	\$0	\$0	\$851	\$722	\$598
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$148	\$126	\$124
Total Equipment Costs	\$0	\$0	\$32	\$28	\$769
Legal Costs	\$0	\$0	\$49	\$41	\$41
Employee Benefits as a percentage of salaries*	0.00%	0.00%	40.71%	40.71%	44.90%

*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)
Insurance Coverages and Benefits	PART OF GCSSD JIF FOR PURCHASE OF PROPERTY, PLANT, EQUIPMENT AND WORKER COMPENSATION INSURANCE	0
Purchasing	PART OF ACES CONSORTIUM FOR ELECTRICITY PURCHASING	0
	CAMDEN COUNTY EDUCATIONAL SERVICES COMMISSION FOR PURCHASING GOODS AND SERVICES	0
Special Education Services	OT/SPEECH SHARED SERVICES THROUGH LAWRENCE TOWNSHIP SCHOOL DISTRICT	0
	CHILD STUDY TEAM AND PT SHARED SERVICES THROUGH SALEM COUNTY SPECIAL SERVICES SCHOOL DISTRICT	0
Technology Services	SHARED SERVICE WITH CUMBERLAND REGIONAL HIGH SCHOOL FOR TECHNOLOGY/IT SERVICES	0

Estimated Tax Rates

Municipality	Category	Amount
Greenwich Twp	(A) General Fund School Levy	1,158,238
	(D) Total School Levy	1,158,238
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	75,667,417
	(H) Estimated Equalized Valuation (as of 10/01/25)	102,141,096
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.5307
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.5307
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1340
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1340
Stow Creek Twp	(A) General Fund School Levy	1,516,700
	(D) Total School Levy	1,516,700
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	110,405,149
	(H) Estimated Equalized Valuation (as of 10/01/25)	136,916,331
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3738
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3738
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1078
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1078

Employee Contract List for District

Name	Category	Measure
ALEX PALMENTIERI	Job Title	Vice Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$88,100
	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	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
	Description of Other Contracted Non-Working Days	None Reported
	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	\$22,165
	Contractual Post-Employment Benefit Description of Payout of Sick days	MAXIMUM OF 100 DAYS @\$120 PER DAY
	Contractual Post-Employment Benefit Description of Payout of Vacation days	MAX OBLIGATION ASSUMING NO VAC WAS USED
	Contractual Post-Employment Benefit Description of Payout of Personal days	NO CONTRACTUAL OBLIGATION
	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
ALEX PALMENTIERI	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
BRANDON COBB	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$129,375
	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	06/30/30
	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
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
BRANDON COBB	Total Allowances Amount	\$5,180
	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	\$31,904
	Contractual Post-Employment Benefit Description of Payout of Sick days	MAXIMUM OBLIGATION
	Contractual Post-Employment Benefit Description of Payout of Vacation days	MAX OBLIGATION ASSUMING NO VAC USED
	Contractual Post-Employment Benefit Description of Payout of Personal days	NO CONTRACTUAL OBLIGATION
	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	
KIMBERLY FLEETWOOD	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$90,993
	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
KIMBERLY FLEETWOOD	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	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
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$7,100
	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	\$28,268
	Contractual Post-Employment Benefit Description of Payout of Sick days	MAX OBLIGATION
	Contractual Post-Employment Benefit Description of Payout of Vacation days	MAX OBLIGATION ASSUMING NO VAC USED
	Contractual Post-Employment Benefit Description of Payout of Personal days	NO CONTRACTUAL OBLIGATION
	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

Employee Contract List for District

Name	Category	Measure
KIMBERLY FLEETWOOD	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