

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	300.0	303.0	311.0
On Roll Special Ed Full-Time	66.0	73.0	75.0
On Roll Subtotal	366.0	376.0	386.0
In Private School Placements	6.0	4.0	0.0
Sent to Other Districts Regular	89.5	108.5	88.0
Sent to Other Districts Special Ed	26.0	19.0	20.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	7,648,762	7,801,737	7,949,970
	Other Local Governmental Units-Unrestricted	10-12XX	12,000	12,000	12,000
	Total Tuition	10-1300	38,213	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	84,324	45,000	45,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	0	152,310
	Total Revenues from Local Sources		7,783,299	7,858,737	8,159,280
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	36,355	88,326	88,326
	Extraordinary Aid	10-3131	83,260	52,045	68,289
	Categorical Special Education Aid	10-3132	323,421	323,421	342,950
	Equalization Aid	10-3176	77,425	77,425	77,425
	Categorical Security Aid	10-3177	11,310	11,310	11,310
	Adjustment Aid	10-3178	5,768	3,963	3,963
	PARCC Readiness Aid	10-3181	5,120	0	0
	Per Pupil Growth Aid	10-3182	5,120	0	0
	Professional Learning Community Aid	10-3183	4,840	0	0
	Other State Aids	10-3XXX	1,740	0	0
	Total Revenues from State Sources		554,359	556,490	592,263
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	152,436	209,990
	Withdrawal from Capital Reserve for Local Share	10-307	0	623,000	0
	Withdrawal from Capital Reserve for Transfer To Debt Service Fund	10-317	0	118,207	0
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	150,000	150,000
	Actual Revenues (Over)/Under Expenditures		-4,328	0	0
General Fund Revenues	Total Operating Budget		8,333,330	9,458,870	9,111,533
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	7,784	0	0
	Total Revenues from Local Sources	20-1XXX	7,784	0	0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	27,708	26,900	24,800
	Title II	20-4451-4455	7,680	7,423	7,543
	Title IV	20-4471-4474	0	0	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	102,875	87,444	77,038
	Total Revenues from Federal Sources		138,263	121,767	117,381
Special Revenue Fund Revenues	Total Grants and Entitlements		146,047	121,767	117,381
Debt Service Fund Transfer and Other Financing	Transfers from Capital Reserve	40-5210	0	118,207	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	519,850	407,718	526,625
	Total Revenues from Local Sources		519,850	407,718	526,625
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		519,850	525,925	526,625
Debt Service Fund Revenues	Total Repayment of Debt		519,850	525,925	526,625
All Fund Revenues	Total Revenues/Sources		8,999,227	10,106,562	9,755,539
Revenues Net of Transfers	Deduct Transfer: Transfers from Capital Reserve	40-5210	0	118,207	0
	Total Revenues/Sources Net of Transfers		8,999,227	9,988,355	9,755,539

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,463,578	1,485,805	1,568,021
	Special Education-Instruction	11-2XX-100-XXX	760,920	852,336	768,761
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	110	100
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	38,006	40,692	40,692
	School-Sponsored Athletics-Instruction	11-402-100-XXX	23,728	29,466	25,716
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,736,081	2,821,255	2,986,295
	Undistributed Expenditures-Health Services	11-000-213-XXX	76,749	80,182	84,962
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	166,779	165,091	173,859
	Undistributed Expenditures-Guidance	11-000-218-XXX	43,447	59,065	57,065
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	206,057	215,305	238,447
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	41,360	78,619	77,063
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	20,000	24,910	25,156
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	525	6,650	1,650
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	217,586	222,467	225,481
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	183,508	189,560	199,611
	Undistributed Expenditures-Central Services	11-000-251-XXX	132,107	145,447	145,250
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	33,366	38,990	39,360
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	685,797	676,793	658,150
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	430,833	451,247	499,675
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,007,784	1,103,996	1,114,232
	Total Undistributed Expenditures		5,981,979	6,279,577	6,526,256
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	152,310
General Fund Current Expenses	Total General Current Expense		8,268,211	8,687,986	9,081,856
Capital Outlay	Equipment	12-XXX-XXX-730	35,442	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	29,677	652,677	29,677
	Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	0	118,207	0
	Total Capital Outlay		65,119	770,884	29,677
General Fund Expenses and Transfers	General Fund Grand Total		8,333,330	9,458,870	9,111,533
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	7,784	0	0

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	27,708	26,900	24,800
	Title II	20-XXX-XXX-XXX	7,680	7,423	7,543
	Title IV	20-XXX-XXX-XXX	0	0	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	102,875	87,444	77,038
	Total Federal Projects	20-XXX-XXX-XXX	138,263	121,767	117,381
Special Revenue Fund Expenses	Total Special Revenue Funds		146,047	121,767	117,381
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	519,850	525,925	526,625
	Total Debt Service Funds		519,850	525,925	526,625
All Fund Expenses	Total Expenditures/Appropriations		8,999,227	10,106,562	9,755,539
Expenses Net of Transfers	Deduct Transfer: Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	0	118,207	0
	Total Expenditures Net of Transfers		8,999,227	9,988,355	9,755,539

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	833,617	945,044	203,837	203,837
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	165,499	152,310	152,310	304,620
	Legal Reserve	150,000	325,000	175,000	0
	Tuition Reserve	300,000	300,000	150,000	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	252,436	287,426	284,990	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,287	\$13,729	\$14,756	\$14,403	\$14,103
Total Classroom Instruction	\$7,598	\$7,689	\$8,236	\$8,038	\$7,828
Classroom-Salaries and Benefits	\$7,092	\$7,385	\$7,798	\$7,611	\$7,465
Classroom-General Supplies and Textbooks	\$461	\$259	\$386	\$376	\$350
Classroom-Purchased Services	\$46	\$46	\$52	\$51	\$13
Total Support Services	\$1,811	\$1,870	\$2,168	\$2,117	\$2,165
Support Services-Salaries and Benefits	\$1,577	\$1,634	\$1,892	\$1,847	\$1,937
Total Administrative Costs	\$1,687	\$1,868	\$1,994	\$1,946	\$1,935
Administration Salaries and Benefits	\$1,334	\$1,490	\$1,542	\$1,505	\$1,496
Total Operations and Maintenance of Plant	\$2,002	\$2,081	\$2,108	\$2,057	\$1,946
Operations and Maintenance-Salaries and Benefits	\$997	\$1,020	\$1,103	\$1,077	\$1,015
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$183	\$212	\$243	\$237	\$221
Total Equipment Costs	\$54	\$95	\$0	\$0	\$0
Legal Costs	\$65	\$46	\$76	\$74	\$78
Employee Benefits as a percentage of salaries*	30.53%	29.97%	31.41%	31.41%	31.16%

*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.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2018-19 revised appropriations and the 2019-20 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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
120	The Borough of Garwood	12,000	rent space to town for the library
300	YMCA	30,000	Revenue from YMCA preschool/camp profit GBOE owned building

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	Interlocal agreement with municipality for cleaning of Borough facilities	0
	Garage collection and recycling through the Borough	0
Insurance Coverages and Benefits	Insurance coop for Property/Casualty and Workers Compensation Coverage	0
Others	Use of facilities-recreation	0
Purchasing	Participate in bulk cooperative purchasing of utilities through Middlesex Regional and Ed Data Cooperatives	0
Special Education Services	Contracts with other LEA's and UCESC	0
Transportation Services, including Fuel	Summer transportation for recreation program	0
	Routes bid through UCESC cooperative for special education and general education population to Clark	0

Estimated Tax Rates

Municipality	Category	Amount
Garwood Borough	(A) General Fund School Levy	7,949,970
	(D) Total School Levy	8,481,320
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	184,162,994
	(H) Estimated Equalized Valuation (as of 10/01/18)	731,618,189
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	4.3168
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	4.6053
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.0866
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.1593

Employee Contract List for District

Name	Category	Measure
Debra LeBrun	Job Title	Other
	Job Title II	Business Administrator
	Base Annual Salary Amount	\$107,888
	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	09/01/18
	End Date of Contract	06/30/19
	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	\$4,750
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,306
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$8,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	not eligible
	Contractual Post-Employment Benefit Description of Payout of Vacation days	not to exceed
	Contractual Post-Employment Benefit Description of Payout of Personal days	not eligible
	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
Debra LeBrun	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
Mary Emmons	Job Title	Other
	Job Title II	Principal
	Base Annual Salary Amount	\$118,172
	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	03/01/19
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	240
	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
Mary Emmons	Total Allowances Amount	\$10,044
	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	\$8,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	not to exceed
	Contractual Post-Employment Benefit Description of Payout of Vacation days	not eligible
	Contractual Post-Employment Benefit Description of Payout of Personal days	not eligible
	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	
Teresa Quigley	Job Title	Other
	Job Title II	Superintendent
	Base Annual Salary Amount	\$162,040
	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
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	09/01/18
	End Date of Contract	06/30/19
	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	\$2,669
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
Teresa Quigley	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,259
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$21,958
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	non-negotiable
	Contractual Post-Employment Benefit Description of Payout of Personal days	not eligible
	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
Teresa Quigley	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
Thomas Spera	Job Title	Other
	Job Title II	Buildings and Grounds
	Base Annual Salary Amount	\$86,970
	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)?	Y
	Beginning Date of Contract	03/01/19
	End Date of Contract	06/30/19
	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	\$1,200
	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	\$8,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	not to exceed

Employee Contract List for District

Name	Category	Measure
Thomas Spera	Contractual Post-Employment Benefit Description of Payout of Vacation days	not eligible
	Contractual Post-Employment Benefit Description of Payout of Personal days	not eligible
	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