

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	4,660.0	4,419.0	4,167.0
On Roll Regular Shared-Time	26.0	21.0	0.0
On Roll Special Ed Full-Time	819.0	811.0	862.0
On Roll Special Ed Shared-Time	2.0	1.0	0.0
On Roll Subtotal	5,507.0	5,252.0	5,029.0
In Private School Placements	26.0	27.0	0.0
Sent to Contracted Preschool	0.0	0.0	627.0
Sent to Other Districts Regular	2.0	4.0	0.0
Sent to Other Districts Special Ed	37.0	36.0	33.0
Received	10.0	10.0	0.0
In State Facilities	2.0	2.0	2.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	29,776,540	31,165,367	31,165,367
	Total Tuition	10-1300	472,554	700,000	700,000
	Unrestricted Miscellaneous Revenues	10-1XXX	748,003	510,000	510,000
	Total Revenues from Local Sources		30,997,097	32,375,367	32,375,367
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	709,240	709,240	709,240
	Extraordinary Aid	10-3131	715,141	725,000	725,000
	Categorical Special Education Aid	10-3132	4,299,757	4,299,757	4,299,757
	Equalization Aid	10-3176	52,943,266	54,412,598	55,122,874
	Categorical Security Aid	10-3177	1,872,059	1,872,059	1,872,059
	Other State Aids	10-3XXX	4,326	0	0
	Total Revenues from State Sources		60,543,789	62,018,654	62,728,930
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	224,127	163,958	181,134
	Total Revenues from Federal Sources		224,127	163,958	181,134
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	2,343,065	3,548,308
	Transfers from Other Funds	10-5200	203	0	0
	Adjustment for Prior Year Encumbrances		0	45,600	0
	Actual Revenues (Over)/Under Expenditures		-1,099,820	0	0
General Fund Revenues	Total Operating Budget		90,665,396	96,946,644	98,833,739
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	18,548	0	0
	Total Revenues from Local Sources	20-1XXX	18,548	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	430,180	767,111
	Preschool Education Aid	20-3218	7,867,112	8,911,980	8,581,875
	Other Restricted Entitlements	20-32XX	69,190	0	0
	Total Revenues from State Sources		7,936,302	9,342,160	9,348,986
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	1,254,448	1,076,600	1,100,000
	Title II	20-4451-4455	120,024	136,000	140,000
	Title III	20-4491-4494	63,710	58,000	60,000
	Title IV	20-4471-4474	61,111	18,310	19,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	1,249,236	1,049,275	1,100,000

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	CARES Act Education Stabilization Fund	20-4530	716,975	520,186	0
	CARES-Digital Divide Grant	20-4531	0	294,618	0
	Coronavirus Relief Fund (CRF)	20-4532	0	464,047	0
	CRRSA Act-ESSER II	20-4534		0	3,734,138
	CRRSA Act-Learning Acceleration Grant	20-4535		0	239,638
	CRRSA Act-Mental Health Grant	20-4536		0	45,000
	Total Revenues from Federal Sources			3,465,504	3,617,036
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	1,553,374	1,139,420	987,872
Special Revenue Fund Revenues	Total Grants and Entitlements		12,973,728	14,098,616	16,774,634
All Fund Revenues	Total Revenues/Sources		103,639,124	111,045,260	115,608,373
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	1,553,374	1,139,420	987,872
	Total Revenues/Sources Net of Transfers		102,085,750	109,905,840	114,620,501

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,317,342	1,835,920	1,993,872
	Special Education-Instruction	11-2XX-100-XXX	1,566,350	1,746,975	1,639,972
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	5,104,033	5,250,431	5,773,397
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	51,040	53,169	58,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	444,329	487,031	601,356
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,052,155	1,048,900	1,078,610
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	464,053	616,478	615,960
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,860,007	1,997,904	2,111,212
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	1,574,294	1,525,262	1,652,860
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	150	5,000	6,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	1,088,133	1,266,555	1,181,871
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	812,192	842,567	669,534
	Undistributed Expenditures-Central Services	11-000-251-XXX	768,839	1,014,375	814,278
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	785,428	1,121,375	1,011,401
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	6,578,086	7,053,222	8,265,164
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,774,445	2,571,385	2,512,044
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,850,053	5,302,359	5,308,964
		Total Undistributed Expenditures		27,207,237	30,156,013
General Fund Current Expenses	Total General Current Expense		31,090,929	33,738,908	35,294,495
Capital Outlay	Equipment	12-XXX-XXX-730	283,947	200,000	0
	Total Capital Outlay		283,947	200,000	0
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	396,095	400,000	450,000
	Total Summer School	13-422-X00-XXX	396,095	400,000	450,000
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	396,095	400,000	450,000
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	7,609,776	8,266,050	8,625,437
	General Fund Contribution to School Based Budgeting	10-000-520-930	51,284,649	54,341,686	54,463,807
	General Fund Grand Total		90,665,396	96,946,644	98,833,739
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	18,548	0	0

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	4,746,717	5,148,911	5,211,508
	Support Services	20-218-200-XXX	4,648,471	5,314,169	5,125,350
	Facility Acquisition and Construction Services	20-218-400-XXX	25,298	18,500	0
	Total Preschool Education Aid	20-218-XXX-XXX	9,420,486	10,481,580	10,336,858
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	69,190	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	9,489,676	10,481,580	10,336,858
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	768,144	556,600	580,000
	Title II	20-XXX-XXX-XXX	92,729	136,000	140,000
	Title III	20-XXX-XXX-XXX	63,710	58,000	60,000
	Title IV	20-XXX-XXX-XXX	61,111	18,310	19,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	1,249,236	1,049,275	1,100,000
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	716,975	520,186	0
	Bridging the Digital Divide Program	20-478-XXX-XXX	0	294,618	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	464,047	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx		0	3,734,138
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx		0	239,638
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx		0	45,000
	Contribution to School Based Budgeting-Other Federal Projects	20-XXX-520-930	513,599	520,000	520,000
	Total Federal Projects	20-XXX-XXX-XXX	3,465,504	3,617,036	6,437,776
Special Revenue Fund Expenses	Total Special Revenue Funds		12,973,728	14,098,616	16,774,634
All Fund Expenses	Total Expenditures/Appropriations		103,639,124	111,045,260	115,608,373
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	1,553,374	1,139,420	987,872
	Total Expenditures Net of Transfers		102,085,750	109,905,840	114,620,501

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	1	1	1	1
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	1,187,076	1,819,888	1,819,888	0
	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	3,692,540	4,160,699	1,817,634	89,214
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,180	\$17,035	\$18,036	\$19,365	\$20,569
Total Classroom Instruction	\$11,021	\$10,636	\$11,319	\$12,007	\$12,745
Classroom-Salaries and Benefits	\$10,917	\$10,532	\$11,045	\$11,736	\$12,536
Classroom-General Supplies and Textbooks	\$100	\$99	\$267	\$263	\$198
Classroom-Purchased Services	\$5	\$5	\$7	\$8	\$11
Total Support Services	\$2,461	\$2,600	\$2,794	\$2,968	\$3,224
Support Services-Salaries and Benefits	\$2,046	\$2,205	\$2,281	\$2,447	\$2,662
Total Administrative Costs	\$1,732	\$1,875	\$1,902	\$2,224	\$2,220
Administration Salaries and Benefits	\$1,508	\$1,636	\$1,578	\$1,780	\$1,880
Total Operations and Maintenance of Plant	\$1,775	\$1,714	\$1,799	\$1,930	\$2,130
Operations and Maintenance-Salaries and Benefits	\$1,068	\$1,049	\$1,025	\$1,100	\$1,213
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$157	\$163	\$179	\$192	\$202
Total Equipment Costs	\$7	\$64	\$44	\$47	\$0
Legal Costs	\$31	\$36	\$40	\$47	\$50
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$130	\$104	\$104	\$112	\$117
Employee Benefits as a percentage of salaries*	31.29%	31.50%	31.75%	31.80%	28.41%

*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 2020-21 revised appropriations and the 2021-22 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.

Advertised Blended Resource SBB Statement

Source	Budget Category	2019-20	2020-21	2021-22
Resources	Adjustment for Prior Year Encumbrances	0	0	0
	General Fund Contribution (15-5200)	51,284,649	54,341,686	54,463,807
	Restricted State Entitlements (15-3200)	0	0	0
	Restricted Federal Entitlements (15-44XX)	513,599	520,000	520,000
	Total SBB Resources	51,798,248	54,861,686	54,983,807
Appropriations	Instruction (15-XXX-100-XXX)	33,456,779	35,812,163	37,157,738
	Support Services (15-XXX-2XX-XXX)	18,335,325	19,049,523	17,826,069
	Equipment (15-XXX-XXX-73X)	6,144	0	0
	Total SBB Appropriations	51,798,248	54,861,686	54,983,807

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Municipal/Public Works	City of Garfield DPW plowing of parking lots and paving	0
Purchasing	Purchasing of supplies and materials through membership in purchasing cooperatives like ESCNJ, Hunterdon County ESC	0
Staffing - Other	City of Garfield Police Department shared School Resource Officers	0
Transportation Services, including Fuel	Purchasing gasoline through the City of Garfield	0

Estimated Tax Rates

Municipality	Category	Amount
Garfield City	(A) General Fund School Levy	31,165,367
	(D) Total School Levy	31,165,367
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	2,149,357,200
	(H) Estimated Equalized Valuation (as of 10/01/20)	2,149,357,200
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.4500
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.4500
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.4500
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.4500

Employee Contract List for District

Name	Category	Measure
Anna Sciacca	Job Title	Superintendent
	Job Title II	None
	Base Annual Salary Amount	\$226,051
	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	01/01/19
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	Contracted Number of Annual Sick Days	13
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	20
	Description of Other Contracted Non-Working Days	Holiday/Recess
	Total Allowances Amount	\$20,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$950
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$80,681
	Contractual Post-Employment Benefit Description of Payout of Sick days	Pusuant to P.L.2007,c92(NJSA43); 18A:30-3.5; 18A:30-9; NJAC 6A:23-3.1(e)7&8
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Legal Limit
	Contractual Post-Employment Benefit Description of Payout of Personal days	Converted 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	

Employee Contract List for District

Name	Category	Measure
Anna Sciacca	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	
Anthony Lio	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Director of Facilities
	Base Annual Salary Amount	\$128,000
	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	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	Contracted Number of Annual Sick Days	13
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	20
Description of Other Contracted Non-Working Days	Holiday/Recess	

Employee Contract List for District

Name	Category	Measure
Anthony Lio	Total Allowances Amount	\$2,600
	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	\$32,230
	Contractual Post-Employment Benefit Description of Payout of Sick days	Legal Limit
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Legal Limit
	Contractual Post-Employment Benefit Description of Payout of Personal days	Converted 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	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	
Giovanni Cusmano	Job Title	Business Administrator
	Job Title II	None
	Base Annual Salary Amount	\$186,018
	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
Giovanni Cusmano	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	Contracted Number of Annual Sick Days	13
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	20
	Description of Other Contracted Non-Working Days	Holiday/Recess
	Total Allowances Amount	\$11,500
	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	\$39,368
	Contractual Post-Employment Benefit Description of Payout of Sick days	Legal Limit
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Legal Limit
	Contractual Post-Employment Benefit Description of Payout of Personal days	Converted 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	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
Giovanni Cusmano	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