

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	295.0	286.0	306.0
On Roll Special Ed Full-Time	62.0	57.0	63.0
On Roll Subtotal	357.0	343.0	369.0
In Private School Placements	8.0	7.0	10.0
Sent to Other Districts Regular	112.5	105.0	105.0
Sent to Other Districts Special Ed	29.0	22.0	25.5

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	8,183,873	8,347,550	8,774,784
	Other Local Governmental Units-Unrestricted	10-12XX	33,081	60,000	12,000
	Unrestricted Miscellaneous Revenues	10-1XXX	52,050	34,570	25,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	273	273
	Total Revenues from Local Sources		8,269,004	8,442,393	8,812,057
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	88,326	88,326	88,326
	Extraordinary Aid	10-3131	153,678	153,678	85,400
	Categorical Special Education Aid	10-3132	352,313	394,101	429,755
	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	3,963	3,963	3,963
	Total Revenues from State Sources		687,015	728,803	696,179
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	457,707	350,417
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	270,712	0
	Adjustment for Prior Year Encumbrances		0	18,484	0
	Actual Revenues (Over)/Under Expenditures		70,313	0	0
General Fund Revenues	Total Operating Budget		9,026,332	9,918,099	9,858,653
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	32,171	0	0
	Other Revenue from Local Sources	20-1XXX	1,850	0	0
	Total Revenues from Local Sources	20-1XXX	34,021	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	28,989	45,451	38,634
	Title II	20-4451-4455	8,139	19,984	16,985
	Title IV	20-4471-4474	10,000	10,000	8,500
	Arp-Idea Preschool	20-4409	0	1,388	0
	Arp-Idea Basic	20-4419	0	16,278	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	104,858	104,892	89,158
	CARES Act Education Stabilization Fund	20-4530	17,900	0	0
	Coronavirus Relief Fund (CRF)	20-4532	22,311	0	0
	CRRSA Act-ESSER II	20-4534	0	105,954	0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	CRRSA Act-Learning Acceleration Grant	20-4535	0	25,000	0
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
	Total Revenues from Federal Sources		192,197	373,947	153,277
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		3,914	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		230,132	373,947	153,277
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	530,300	531,800	518,267
	Total Revenues from Local Sources		530,300	531,800	518,267
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		530,300	531,800	518,267
Debt Service Fund Revenues	Total Repayment of Debt		530,300	531,800	518,267
All Fund Revenues	Total Revenues/Sources		9,786,764	10,823,846	10,530,197
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		9,786,764	10,823,846	10,530,197

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,539,898	1,808,229	1,757,171
	Special Education-Instruction	11-2XX-100-XXX	827,762	772,869	899,901
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	19,730	50,000	50,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	5,367	7,129	6,984
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,005,642	2,746,859	3,136,853
	Undistributed Expenditures-Health Services	11-000-213-XXX	81,848	87,187	90,902
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	240,542	183,207	187,652
	Undistributed Expenditures-Guidance	11-000-218-XXX	0	66,297	0
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	308,636	315,984	320,950
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	43,056	325,166	145,960
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	29,402	45,291	37,148
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	6,946	3,982	1,650
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	272,834	210,424	236,079
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	189,905	166,090	167,541
	Undistributed Expenditures-Central Services	11-000-251-XXX	145,881	177,645	193,271
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	31,500	41,880	42,670
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	610,305	644,347	591,270
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	607,980	685,864	698,410
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	981,878	1,207,417	1,227,618
	Total Undistributed Expenditures		6,556,355	6,907,640	7,077,974
General Fund Current Expenses	Total General Current Expense		8,949,112	9,545,867	9,792,030
Capital Outlay	Equipment	12-XXX-XXX-730	0	6,843	36,673
	Facilities Acquisition and Construction Services	12-000-400-XXX	77,220	94,404	29,677
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	270,712	0
	Interest Deposit to Capital Reserve	10-604	0	273	273
	Total Capital Outlay		77,220	372,232	66,623
General Fund Expenses and Transfers	General Fund Grand Total		9,026,332	9,918,099	9,858,653

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	1,850	0	0
	Student Activity Fund	20-475-XXX-XXX	36,085	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	28,989	45,451	38,634
	Title II	20-XXX-XXX-XXX	8,139	19,984	16,985
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	104,858	104,892	89,158
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	16,278	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	1,388	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	17,900	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	22,311	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	105,954	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	25,000	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
	Total Federal Projects	20-XXX-XXX-XXX	192,197	373,947	153,277
Special Revenue Fund Expenses	Total Special Revenue Funds		230,132	373,947	153,277
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	530,300	531,800	518,267
	Total Debt Service Funds		530,300	531,800	518,267
All Fund Expenses	Total Expenditures/Appropriations		9,786,764	10,823,846	10,530,197
Expenses Net of Transfers	Total Expenditures Net of Transfers		9,786,764	10,823,846	10,530,197

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	366,056	639,324	350,417	0
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	272,844	270,712	273	546
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	378,799	168,800	0	0
	Unemployment Fund	62,937	63,003	63,003	63,003
	Tuition Reserve	150,000	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	47,671	43,757	43,757	43,757
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,201	\$15,109	\$16,798	\$17,750	\$16,078
Total Classroom Instruction	\$8,205	\$8,440	\$9,323	\$9,632	\$9,316
Classroom-Salaries and Benefits	\$7,839	\$8,056	\$8,758	\$9,043	\$8,957
Classroom-General Supplies and Textbooks	\$347	\$384	\$566	\$589	\$359
Classroom-Purchased Services	\$18	\$0	\$0	\$0	\$0
Total Support Services	\$2,467	\$2,431	\$3,311	\$3,710	\$2,678
Support Services-Salaries and Benefits	\$1,736	\$1,948	\$2,735	\$3,070	\$2,341
Total Administrative Costs	\$2,014	\$2,176	\$1,899	\$2,018	\$2,018
Administration Salaries and Benefits	\$1,611	\$1,688	\$1,422	\$1,516	\$1,480
Total Operations and Maintenance of Plant	\$2,343	\$1,963	\$2,046	\$2,165	\$1,840
Operations and Maintenance-Salaries and Benefits	\$1,249	\$1,089	\$1,123	\$1,229	\$1,007
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$162	\$91	\$206	\$213	\$198
Total Equipment Costs	\$0	\$0	\$0	\$20	\$99
Legal Costs	\$93	\$194	\$118	\$122	\$163
Employee Benefits as a percentage of salaries*	30.82%	27.46%	31.53%	30.38%	30.92%

\*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 2021-22 revised appropriations and the 2022-23 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)
Curriculum Services	Garwood Public Library	0
Purchasing	Union County Educational Services Commission for cooperative purchasing	0
	Educational Services Commission of New Jersey Cooperative Purchasing Program	0
	Bergan County Cooperative Purchasing Program	0
Transportation Services, including Fuel	Union County Jointure Commission for coordinated out of district special education and transportation	0

Estimated Tax Rates

Municipality	Category	Amount
Garwood Borough	(A) General Fund School Levy	8,561,167
	(D) Total School Levy	9,242,334
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	739,593,433
	(H) Estimated Equalized Valuation (as of 10/01/21)	778,412,624
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.1576
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.2497
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.0998
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.1873

Employee Contract List for District

Name	Category	Measure
Dr. Teresa Quigley	Job Title	Superintendent
	Job Title II	Director of Special Servi
	Base Annual Salary Amount	\$171,961
	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	07/01/19
	End Date of Contract	07/01/24
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	22
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	5
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	22
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$640
	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	\$29,533
	Contractual Post-Employment Benefit Description of Payout of Sick days	23 sick days at 1/260 annual base salary
	Contractual Post-Employment Benefit Description of Payout of Vacation days	23 vacation days at 1/260 annual base salary
	Contractual Post-Employment Benefit Description of Payout of Personal days	none
	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. Teresa Quigley	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
Marci Krasny	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$101,837
	Full-Time Equivalent (FTE)	0.6
	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	10/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	156
	Contracted Number of Annual Vacation Days	9
	Contracted Number of Annual Sick Days	7
	Contracted Number of Annual Personal Days	2
	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
Marci Krasny	Total Allowances Amount	\$2,525
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,759
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	none
	Contractual Post-Employment Benefit Description of Payout of Vacation days	none
	Contractual Post-Employment Benefit Description of Payout of Personal days	none
	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	
Mary Emmons	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$133,926
	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
Mary Emmons	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	10
	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	22
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$1,645
	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	\$20,580
	Contractual Post-Employment Benefit Description of Payout of Sick days	27 sick days at 1/240 annual base salary
	Contractual Post-Employment Benefit Description of Payout of Vacation days	10 sick days at 1/240 annual base salary
	Contractual Post-Employment Benefit Description of Payout of Personal days	none
	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
Mary Emmons	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
Oscar Lucero	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	NONE
	Base Annual Salary Amount	\$81,152
	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	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	15
	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	14
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$125
	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	\$14,682
	Contractual Post-Employment Benefit Description of Payout of Sick days	37 sick days at 1/260 annual base salar

Employee Contract List for District

Name	Category	Measure
Oscar Lucero	Contractual Post-Employment Benefit Description of Payout of Vacation days	15 sick days at 1/260 annual base salary
	Contractual Post-Employment Benefit Description of Payout of Personal days	none
	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