

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	305.0	300.0	300.0
On Roll Special Ed Full-Time	73.0	66.0	67.0
On Roll Subtotal	378.0	366.0	367.0
In Private School Placements	4.0	6.0	0.0
Sent to Other Districts Regular	88.0	89.5	100.5
Sent to Other Districts Special Ed	27.5	26.0	21.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	7,506,145	7,648,762	7,801,737
Other Local Governmental Units - Unrestricted	10-12XX	12,000	12,000	12,000
Total Tuition	10-1300	43,638	15,057	0
Unrestricted Miscellaneous Revenues	10-1XXX	54,832	35,000	45,000
Subtotal - Revenues From Local Sources		7,616,615	7,710,819	7,858,737
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	36,355	36,355	88,326
Extraordinary Aid	10-3131	61,229	47,574	52,045
Categorical Special Education Aid	10-3132	309,298	309,298	323,421
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	5,768	3,963
Parcc Readiness Aid	10-3181	5,120	5,120	0
Per Pupil Growth Aid	10-3182	5,120	5,120	0
Professional Learning Community Aid	10-3183	4,840	4,840	0
Other State Aids	10-3XXX	2,436	14,123	0
Subtotal - Revenues From State Sources		518,901	516,933	556,490
Budgeted Fund Balance - Operating Budget	10-303	0	0	152,436
Withdrawal From Cap Res-For Local Share	10-307	0	0	623,000
Withdrawal From Cap Res - Transfer To Debt Svc Fund	10-317	0	0	118,207
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	150,000	150,000
Other Financing Sources	10-5XXX	88,255	0	0
Adjustment For Prior Year Encumbrances		0	329,185	0
Actual Revenues (Over)/Under Expenditures		-407,507	0	0
Total Operating Budget		7,816,264	8,706,937	9,458,870

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	1,039	0	0
Total Revenues From Local Sources	20-1XXX	1,039	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	30,682	31,647	26,900
Title II	20-4451-4455	14,579	8,733	7,423
Title IV	20-4471-4474	0	10,000	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	101,851	102,875	87,444
Total Revenues From Federal Sources		147,112	153,255	121,767
Total Grants And Entitlements		148,151	153,255	121,767
Repayment of Debt:				
Transfers From Capital Reserve	40-5210	0	0	118,207
Revenues from Local Sources:				
Local Tax Levy	40-1210	0	519,850	407,718
Total Revenues From Local Sources		0	519,850	407,718
Total Local Repayment Of Debt		0	519,850	525,925
Total Repayment Of Debt		0	519,850	525,925
Total Revenues/Sources		7,964,415	9,380,042	10,106,562
Deduct Transfer-Transfers From Capital Reserve	40-5210	0	0	118,207
Total Revenues/Sources Net of Transfers		7,964,415	9,380,042	9,988,355

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,559,509	1,493,695	1,485,805
Special Education - Instruction	11-2XX-100-XXX	691,901	833,066	852,636
Basic Skills/Remedial - Instruction	11-230-100-XXX	11,585	8,000	110
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	28,461	25,112	40,692
School-Sponsored Athletics - Instruction	11-402-100-XXX	26,855	27,705	29,466
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,356,288	2,804,979	2,821,255
Undist. Expenditures - Health Services	11-000-213-XXX	63,851	77,140	80,182
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	179,006	164,796	165,091
Undist. Expenditures - Guidance	11-000-218-XXX	43,986	58,811	59,065
Undist. Expenditures - Child Study Teams	11-000-219-XXX	188,306	204,159	215,005
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	47,200	78,447	78,619
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	22,149	20,250	24,910
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	4,962	6,650	6,650
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	210,911	263,274	222,467
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	174,312	196,484	189,560
Undist. Expend. - Central Services	11-000-251-XXX	107,000	145,924	145,447
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	31,792	39,181	38,990
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	673,848	742,815	676,793
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	341,600	406,293	451,247
Personal Services - Employee Benefits	11-XXX-XXX-2XX	997,012	1,031,945	1,103,996
Total Undistributed Expenditures		5,442,223	6,241,148	6,279,277
Total General Current Expense		7,760,534	8,628,726	8,687,986
Capital Expenditures:				
Equipment	12-XXX-XXX-730	20,663	28,869	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	35,067	49,342	652,677

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	0	0	118,207
Total Capital Outlay		55,730	78,211	770,884
General Fund Grand Total		7,816,264	8,706,937	9,458,870
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	1,039	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	30,682	31,647	26,900
Title II	20-XXX-XXX-XXX	14,579	8,733	7,423
Title IV	20-XXX-XXX-XXX	0	10,000	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	101,851	102,875	87,444
Total Federal Projects	20-XXX-XXX-XXX	147,112	153,255	121,767
Total Special Revenue Funds		148,151	153,255	121,767
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	0	519,850	525,925
Total Debt Service Funds		0	519,850	525,925
Total Expenditures/Appropriations		7,964,415	9,380,042	10,106,562
Deduct Transfer-Capital Reserve - Transfer To Repayment Of Debt	12-000-400-933	0	0	118,207
Total Expenditures Net of Transfers		7,964,415	9,380,042	9,988,355

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	254,774	252,436	252,436	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	663,944	833,617	833,617	92,410
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	216,732	165,499	165,499	165,499
Restricted for General Operating Budget	Legal Reserve	81,986	150,000	150,000	0
Restricted for General Operating Budget	Tuition Reserve	300,000	300,000	150,000	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,900	\$13,287	\$13,791	\$14,802	\$14,756
Total Classroom Instruction	\$7,317	\$7,598	\$7,698	\$8,150	\$8,236
Classroom-Salaries and Benefits	\$7,006	\$7,092	\$7,289	\$7,667	\$7,798
Classroom-General Supplies and Textbooks	\$297	\$461	\$396	\$434	\$386
Classroom-Purchased Services	\$14	\$46	\$13	\$50	\$52
Total Support Services	\$1,702	\$1,811	\$2,018	\$2,087	\$2,168
Support Services-Salaries and Benefits	\$1,516	\$1,577	\$1,766	\$1,817	\$1,892
Total Administrative Costs	\$1,691	\$1,687	\$1,877	\$2,107	\$1,994
Administration Salaries and Benefits	\$1,319	\$1,334	\$1,444	\$1,494	\$1,542
Total Operations and Maintenance of Plant	\$2,012	\$2,002	\$2,018	\$2,271	\$2,108
Operations and Maintenance-Salaries and Benefits	\$930	\$997	\$1,040	\$1,045	\$1,103
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$172	\$183	\$173	\$180	\$243
Total Equipment Costs	\$207	\$54	\$74	\$79	\$0
Legal Costs	\$53	\$65	\$72	\$96	\$76
Employee Benefits as a percentage of salaries*	29.43%	30.53%	33.11%	30.03%	31.41%

*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 2017-18 revised appropriations and the 2018-19 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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Contracts with other LEAs and USESC	0
Custodial and Maintenance Services	Interlocal agreement with municipality for cleaning of Borough facilities	0
Custodial and Maintenance Services	Garage collection and recycling through the Borough	0
Others	Use of facilities - Recreation	0
Transportation Services, including Fuel	Summer transportation for recreation program	0
Transportation Services, including Fuel	Routes bid through the UCESC cooperative for special education and general education population to Clar	0
Purchasing	Participate in bulk cooperative purchasing of utilities through Middlesex Regional and Ed Data Cooperatives	0
Insurance Coverages and Benefits	Insurance Coop for Property/Casualty and Workers Compensation Coverage	0

ID=Garwood Borough

Category	Amount
(A) General Fund School Levy	7,727,208
(D) Total School Levy	8,139,501
(B) Estimated Net Taxable Valuation (as of 10/01/17)	184,162,994
(H) Estimated Equalized Valuation (as of 10/01/17)	721,076,719
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	4.1959
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	4.4197
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0716
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1288

Name=Eric Larson

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$84,000
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	01/01/18
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	156
Contracted Number of Annual Vacation Days	12
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
Total Allowances Amount	\$7,250
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	not eligible
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

Name=Eric Larson

Category	Measure
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

Name=Mary Emmons

Category	Measure
Job Title	Principal
Job Title II	None Reported
Base Annual Salary Amount	\$105,397
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	07/01/17
End Date of Contract	06/30/18
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	0
Description of Other Contracted Non-Working Days	None Reported
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	\$50/day max to \$8,000
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

Name=Mary Emmons

Category	Measure
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

Name=Teresa Quigley

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$155,750
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	07/01/14
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
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,181
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	per contract
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

Name=Teresa Quigley

Category	Measure
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

Name=Thomas Spera

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Facilities
Base Annual Salary Amount	\$84,642
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	07/01/17
End Date of Contract	06/30/18
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	\$50/day max to \$8,000
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

Name=Thomas Spera

Category	Measure
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