

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	286.0	307.0	313.0
On Roll Special Ed Full-Time	57.0	52.0	41.0
On Roll Subtotal	343.0	359.0	354.0
In Private School Placements	7.0	8.0	15.0
Sent to Other Districts Regular	105.0	100.0	103.0
Sent to Other Districts Special Ed	22.0	26.0	27.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	8,347,550	8,774,784	9,105,550
	Other Local Governmental Units-Unrestricted	10-12XX	54,483	12,000	12,000
	Transportation Fees from Other Local Education Authorities	10-1420-1440	0	0	35,000
	Unrestricted Miscellaneous Revenues	10-1XXX	50,894	25,000	9,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	273	0
	Total Revenues from Local Sources		8,452,927	8,812,057	9,161,550
General Fund Revenues from Intermediate Sources	Payments in Lieu of Taxes to School District	10-2300	0	0	50,000
	Total Revenues from Intermediate Sources		0	0	50,000
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	88,326	88,326	88,326
	Extraordinary Aid	10-3131	173,031	85,400	85,400
	Categorical Special Education Aid	10-3132	394,101	429,755	520,619
	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
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	0	20,172	0
	Total Revenues from State Sources		748,156	716,351	787,043
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	438,048	363,575
	Adjustment for Prior Year Encumbrances		0	147,342	0
	Actual Revenues (Over)/Under Expenditures		-111,702	0	0
General Fund Revenues	Total Operating Budget		9,089,381	10,113,798	10,362,168
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	48,693	0	0
	Other Revenue from Local Sources	20-1XXX	16,271	0	0
	Total Revenues from Local Sources	20-1XXX	64,964	0	0
Special Revenue Fund Revenues from State Sources	Sda Emergent Needs and Capital Maintenance In School Districts	20-3257	0	8,636	0
	Total Revenues from State Sources		0	8,636	0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	45,451	21,650	21,650
	Title II	20-4451-4455	900	19,885	18,435
	Title IV	20-4471-4474	10,000	10,000	10,000
	Arp-Idea Preschool	20-4409	1,388	0	0
	Arp-Idea Basic	20-4419	16,278	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	104,892	105,067	105,067
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	38,022	0
	Arp-ESSER	20-4540	0	0	29,450
	CARES Act Education Stabilization Fund	20-4530	27,219	0	0
	CRRSA Act-ESSER II	20-4534	71,523	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	19,556	0	0
	CRRSA Act-Mental Health Grant	20-4536	23,622	15,338	0
	Total Revenues from Federal Sources			320,829	209,962
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		4,685	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		390,478	218,598	184,602
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	531,800	518,267	513,125
	Total Revenues from Local Sources		531,800	518,267	513,125
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		531,800	518,267	513,125
Debt Service Fund Revenues	Total Repayment of Debt		531,800	518,267	513,125
All Fund Revenues	Total Revenues/Sources		10,011,659	10,850,663	11,059,895
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		10,011,659	10,850,663	11,059,895

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,751,370	1,706,694	1,796,792
	Special Education-Instruction	11-2XX-100-XXX	772,530	823,041	780,991
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	0	82,082
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	38,055	55,500	35,662
	School-Sponsored Athletics-Instruction	11-402-100-XXX	3,995	6,984	28,238
	Summer School	11-422-XXX-XXX	0	0	20,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,649,333	3,267,666	3,484,626
	Undistributed Expenditures-Health Services	11-000-213-XXX	100,076	93,902	90,882
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	172,917	226,522	223,136
	Undistributed Expenditures-Guidance	11-000-218-XXX	12,807	0	0
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	302,879	326,120	314,066
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	143,759	219,463	132,152
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	29,183	40,533	30,705
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,682	1,650	3,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	192,226	240,499	228,097
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	175,066	167,595	172,105
	Undistributed Expenditures-Central Services	11-000-251-XXX	171,946	188,687	155,821
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	44,311	43,370	63,565
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	587,341	608,512	657,015
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	642,409	650,150	719,309
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,011,840	1,247,393	1,263,027
	Total Undistributed Expenditures		6,240,775	7,322,062	7,537,506
	General Fund Current Expenses	Total General Current Expense		8,806,725	9,914,281
Capital Outlay	Equipment	12-XXX-XXX-730	6,843	56,845	51,220
	Facilities Acquisition and Construction Services	12-000-400-XXX	275,813	142,399	29,677
	Interest Deposit to Capital Reserve	10-604	0	273	0
	Total Capital Outlay		282,656	199,517	80,897
General Fund Expenses and Transfers	General Fund Grand Total		9,089,381	10,113,798	10,362,168

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	16,271	0	0
	Student Activity Fund	20-475-XXX-XXX	53,378	0	0
Special Revenue Fund Expenses for Other State Projects	Sda Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	0	8,636	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	8,636	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	45,451	21,650	21,650
	Title II	20-XXX-XXX-XXX	900	19,885	18,435
	Title IV	20-XXX-XXX-XXX	10,000	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	104,892	105,067	105,067
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	16,278	0	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	1,388	0	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	27,219	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	71,523	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	19,556	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	23,622	15,338	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	0	29,450
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	38,022	0
	Total Federal Projects	20-XXX-XXX-XXX	320,829	209,962	184,602
	Special Revenue Fund Expenses	Total Special Revenue Funds		390,478	218,598
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	531,800	518,267	513,125
	Total Debt Service Funds		531,800	518,267	513,125
All Fund Expenses	Total Expenditures/Appropriations		10,011,659	10,850,663	11,059,895
Expenses Net of Transfers	Total Expenditures Net of Transfers		10,011,659	10,850,663	11,059,895

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	639,324	801,623	363,575	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	270,712	10,057	10,330	10,330
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	168,800	250,000	250,000	0
	Unemployment Fund	63,003	63,003	63,003	63,003
	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	43,757	39,072	39,072	39,072
	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	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,109	\$15,722	\$16,078	\$16,685	\$17,149
Total Classroom Instruction	\$8,440	\$8,987	\$9,316	\$9,155	\$9,841
Classroom-Salaries and Benefits	\$8,056	\$8,493	\$8,957	\$8,783	\$9,417
Classroom-General Supplies and Textbooks	\$384	\$486	\$359	\$372	\$424
Classroom-Purchased Services	\$0	\$8	\$0	\$0	\$0
Total Support Services	\$2,431	\$2,686	\$2,678	\$3,181	\$2,820
Support Services-Salaries and Benefits	\$1,948	\$2,377	\$2,341	\$2,712	\$2,395
Total Administrative Costs	\$2,176	\$1,982	\$2,018	\$2,133	\$2,089
Administration Salaries and Benefits	\$1,688	\$1,509	\$1,480	\$1,533	\$1,482
Total Operations and Maintenance of Plant	\$1,963	\$1,905	\$1,840	\$1,953	\$2,126
Operations and Maintenance-Salaries and Benefits	\$1,089	\$1,095	\$1,007	\$1,074	\$1,121
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$91	\$149	\$198	\$225	\$230
Total Equipment Costs	\$0	\$20	\$99	\$158	\$145
Legal Costs	\$194	\$123	\$163	\$185	\$169
Employee Benefits as a percentage of salaries*	27.46%	26.75%	30.92%	31.59%	31.77%

\*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 2022-23 revised appropriations and the 2023-24 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
250	Mountainside BOE	35,000	Transportation shared cost



Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Purchasing	The district purchases supplies and material using cooperative bidding programs.	0
Transportation Services, including Fuel	The district transports students to out of district placements through UCESC. The cost of the routes is shared with other districts.	0
	The district provides transportation for students in Mountainside and Winfield.	0

Estimated Tax Rates

Municipality	Category	Amount
Garwood Borough	(A) General Fund School Levy	8,940,167
	(D) Total School Levy	9,461,167
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	747,001,320
	(H) Estimated Equalized Valuation (as of 10/01/22)	857,470,588
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.1968
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.2666
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.0426
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.1034

Employee Contract List for District

Name	Category	Measure
Christopher Kinney	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$165,000
	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	01/01/23
	End Date of Contract	06/30/27
	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	\$3,100
	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	\$21,980
	Contractual Post-Employment Benefit Description of Payout of Sick days	upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max amount if no days used
	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
Christopher Kinney	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	\$136,604
	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	07/01/22
	End Date of Contract	06/30/23
	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	

Employee Contract List for District

Name	Category	Measure
Mary Emmons	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	\$12,525
	Contractual Post-Employment Benefit Description of Payout of Sick days	12 days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	10 days
	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	
Oscar Lucero	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	None
	Base Annual Salary Amount	\$87,774
	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
Oscar Lucero	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/22
	End Date of Contract	06/30/23
	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	\$9,313
	Contractual Post-Employment Benefit Description of Payout of Sick days	12 days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	15 days
	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
Oscar Lucero	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