

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

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
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
Subtotal - Revenues From Local Sources		7,783,299	7,858,737	8,159,280
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
Subtotal - Revenues From State Sources		554,359	556,490	592,263
Budgeted Fund Balance - Operating Budget	10-303	0	152,436	209,990
Withdrawal From Cap Res-For Local Share	10-307	0	623,000	0
Withdrawal From Cap Res - Transfer To Debt Svc Fund	10-317	0	118,207	0
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	150,000	150,000
Actual Revenues (Over)/Under Expenditures		-4,328	0	0
Total Operating Budget		8,333,330	9,458,870	9,111,533

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	7,784	0	0
Total Revenues From Local Sources	20-1XXX	7,784	0	0
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
Total Grants And Entitlements		146,047	121,767	117,381
Repayment of Debt:				
Transfers From Capital Reserve	40-5210	0	118,207	0
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
Total Local Repayment Of Debt		519,850	525,925	526,625
Total Repayment Of Debt		519,850	525,925	526,625
Total Revenues/Sources		8,999,227	10,106,562	9,755,539
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

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
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-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	38,006	40,692	40,692
School-Sponsored Athletics - Instruction	11-402-100-XXX	23,728	29,466	25,716
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,736,081	2,821,255	2,986,295
Undist. Expenditures - Health Services	11-000-213-XXX	76,749	80,182	84,962
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	166,779	165,091	173,859
Undist. Expenditures - Guidance	11-000-218-XXX	43,447	59,065	57,065
Undist. Expenditures - Child Study Teams	11-000-219-XXX	206,057	215,305	238,447
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	41,360	78,619	77,063
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	20,000	24,910	25,156
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	525	6,650	1,650
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	217,586	222,467	225,481
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	183,508	189,560	199,611
Undist. Expend. - Central Services	11-000-251-XXX	132,107	145,447	145,250
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	33,366	38,990	39,360
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	685,797	676,793	658,150
Undist. Expend.-Student Transportation Serv.	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
Interest Earned On Maintenance Reserve	10-606	0	0	152,310
Total General Current Expense		8,268,211	8,687,986	9,081,856

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	35,442	0	0
Facilities Acquisition And Const. Serv.	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 Grand Total		8,333,330	9,458,870	9,111,533
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	7,784	0	0
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
Total Special Revenue Funds		146,047	121,767	117,381
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	519,850	525,925	526,625
Total Debt Service Funds		519,850	525,925	526,625
Total Expenditures/Appropriations		8,999,227	10,106,562	9,755,539
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

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
Unrestricted	General Operating Budget	252,436	287,426	284,990	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	833,617	945,044	203,837	203,837
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	165,499	152,310	152,310	304,620
Restricted for General Operating Budget	Legal Reserve	150,000	325,000	175,000	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	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.

Item	Line Number	Source	Amount	Explanation
1	300	YMCA	30,000	Revenue from YMCA preschool/camp profit GBOE owned building
1	120	The Borough of Garwood	12,000	rent space to town for the library

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Contracts with other LEA's and UCESC	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 UCESC cooperative for special education and general education population to Clark	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	7,949,970
(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

Name=Debra LeBrun

Category	Measure
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

Name=Debra LeBrun

Category	Measure
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

Name=Mary Emmons

Category	Measure
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
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

Name=Mary Emmons

Category	Measure
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

Name=Teresa Quigley

Category	Measure
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
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
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

Name=Teresa Quigley

Category	Measure
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

Name=Thomas Spera

Category	Measure
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
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

Name=Thomas Spera

Category	Measure
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