

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	294.0	295.0	295.0
On Roll Special Ed Full-Time	64.0	62.0	62.0
On Roll Subtotal	358.0	357.0	357.0
In Private School Placements	2.0	8.0	8.0
Sent to Other Districts Regular	107.5	112.5	114.0
Sent to Other Districts Special Ed	23.0	29.0	35.5

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	7,949,970	8,183,873	8,347,550
	Other Local Governmental Units-Unrestricted	10-12XX	12,000	60,000	60,000
	Unrestricted Miscellaneous Revenues	10-1XXX	83,665	75,000	34,570
	Interest Earned on Capital Reserve Funds	10-1XXX	0	0	273
	Total Revenues from Local Sources		8,045,635	8,318,873	8,442,393
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	88,326	88,326	88,326
	Extraordinary Aid	10-3131	121,983	68,289	85,400
	Categorical Special Education Aid	10-3132	342,950	372,413	394,101
	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		645,957	621,726	660,525
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	272,362	457,707
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	270,712
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	150,000	0
	Actual Revenues (Over)/Under Expenditures		825,100	0	0
General Fund Revenues	Total Operating Budget		9,516,692	9,362,961	9,831,337
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	2,301	0	0
	Total Revenues from Local Sources	20-1XXX	2,301	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	33,074	28,989	24,640
	Title II	20-4451-4455	10,122	8,139	6,918
	Title IV	20-4471-4474	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	103,952	104,858	89,130
	Total Revenues from Federal Sources		157,148	151,986	129,188
Special Revenue Fund Revenues	Total Grants and Entitlements		159,449	151,986	129,188

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	526,625	530,300	531,800
	Total Revenues from Local Sources		526,625	530,300	531,800
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		526,625	530,300	531,800
Debt Service Fund Revenues	Total Repayment of Debt		526,625	530,300	531,800
All Fund Revenues	Total Revenues/Sources		10,202,766	10,045,247	10,492,325
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		10,202,766	10,045,247	10,492,325

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	1,607,843	1,579,619	1,689,101
	Special Education-Instruction	11-2XX-100-XXX	684,729	754,509	889,914
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	100	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	21,344	50,000	50,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	24,967	7,129	7,129
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,026,802	3,421,525	2,986,352
	Undistributed Expenditures-Health Services	11-000-213-XXX	91,976	80,366	86,527
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	330,777	176,140	178,837
	Undistributed Expenditures-Guidance	11-000-218-XXX	7,348	66,465	64,437
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	249,479	246,268	307,802
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	32,326	72,837	233,055
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	26,027	25,655	56,970
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,170	1,650	20,150
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	221,997	227,394	210,365
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	185,215	193,770	165,390
	Undistributed Expenditures-Central Services	11-000-251-XXX	146,699	123,683	177,645
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	35,396	39,107	27,700
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	738,823	644,285	634,423
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	430,532	489,157	502,900
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,072,349	1,133,625	1,222,251
	Total Undistributed Expenditures		6,599,916	6,941,927	6,874,804
	General Fund Current Expenses	Total General Current Expense		8,938,799	9,333,284
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	577,893	29,677	49,404
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	0	270,712
	Interest Deposit to Capital Reserve	10-604	0	0	273
	Total Capital Outlay		577,893	29,677	320,389
General Fund Expenses and Transfers	General Fund Grand Total		9,516,692	9,362,961	9,831,337
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,301	0	0

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	33,074	28,989	24,640
	Title II	20-XXX-XXX-XXX	10,122	8,139	6,918
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	103,952	104,858	89,130
	Total Federal Projects	20-XXX-XXX-XXX	157,148	151,986	129,188
Special Revenue Fund Expenses	Total Special Revenue Funds		159,449	151,986	129,188
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	526,625	530,300	531,800
	Total Debt Service Funds		526,625	530,300	531,800
All Fund Expenses	Total Expenditures/Appropriations		10,202,766	10,045,247	10,492,325
Expenses Net of Transfers	Total Expenditures Net of Transfers		10,202,766	10,045,247	10,492,325

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	272,844	272,844	272,844	2,405
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	152,310	0	0	0
	Legal Reserve	385,000	378,800	168,800	0
	Tuition Reserve	300,000	150,000	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	347,352	366,056	538,907	250,000
	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	\$14,153	\$15,201	\$15,147	\$15,189	\$16,798
Total Classroom Instruction	\$7,730	\$8,205	\$8,470	\$8,493	\$9,323
Classroom-Salaries and Benefits	\$7,229	\$7,839	\$8,091	\$8,113	\$8,758
Classroom-General Supplies and Textbooks	\$451	\$347	\$372	\$373	\$566
Classroom-Purchased Services	\$51	\$18	\$7	\$7	\$0
Total Support Services	\$2,246	\$2,467	\$2,367	\$2,374	\$3,311
Support Services-Salaries and Benefits	\$1,765	\$1,736	\$2,065	\$2,071	\$2,735
Total Administrative Costs	\$1,866	\$2,014	\$2,012	\$2,018	\$1,899
Administration Salaries and Benefits	\$1,494	\$1,611	\$1,582	\$1,586	\$1,422
Total Operations and Maintenance of Plant	\$2,110	\$2,343	\$2,084	\$2,090	\$2,046
Operations and Maintenance-Salaries and Benefits	\$1,109	\$1,249	\$1,180	\$1,184	\$1,123
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$193	\$162	\$206	\$206	\$206
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$51	\$93	\$84	\$84	\$118
Employee Benefits as a percentage of salaries*	29.04%	30.82%	31.74%	31.74%	31.53%

*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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
120	Other Local Government Units	60,000	Estimated revenue from Boro of Garwood and YMCA
300	Unrestricted Misc Revenue	18,000	Interest on District Operating Accounts

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Curriculum Services	Garwood Public Library	0
Custodial and Maintenance Services	Boro of Garwood	0

Estimated Tax Rates

Municipality	Category	Amount
Garwood Borough	(A) General Fund School Levy	8,265,711
	(D) Total School Levy	8,628,461
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	738,525,511
	(H) Estimated Equalized Valuation (as of 10/01/20)	745,228,309
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.1192
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.1683
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.1092
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.1578

Employee Contract List for District

Name	Category	Measure
Dr. Dennis R. Frohnapfel	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$99,840
	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	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	130
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	130
	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	\$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

Employee Contract List for District

Name	Category	Measure
Dr. Dennis R. Frohnapfel	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
Dr. Teresa Quigley	Job Title	Superintendent
	Job Title II	Supervisor Sp Ed
	Base Annual Salary Amount	\$168,483
	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	Holidays/Recesses	

Employee Contract List for District

Name	Category	Measure
Dr. Teresa Quigley	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	\$29,256
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max per Employment Contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max 22 days per Employment Contract
	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
	Base Annual Salary Amount	\$132,600
	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	07/01/20
	End Date of Contract	06/30/21
	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	Holidays/Recesses
	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	\$14,525
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max per Employment Contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max 10 days per Employment Contract
	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	\$79,560
	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	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	Holidays
	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	\$12,972
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max per Employment Contract

Employee Contract List for District

Name	Category	Measure
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max per Employment Contract
	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
Oscar Lucero	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