

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	301.0	359.0	443.0
On Roll Special Ed Full-Time	49.0	62.0	51.0
On Roll Subtotal	350.0	421.0	494.0
In Private School Placements	5.0	5.0	0.0
Sent to Other Districts Regular	104.5	106.0	168.0
Sent to Other Districts Special Ed	32.5	23.0	25.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	9,105,550	9,441,133	9,629,956
	Total Tax Levy	10-121x	9,105,550	9,441,133	9,629,956
	Other Local Governmental Units-Unrestricted	10-12XX	15,001	19,800	19,800
	Transportation Fees from Other Local Education Authorities	10-1420-1440	0	55,000	65,000
	Private Contributions	10-1920	0	15,000	15,000
	Unrestricted Miscellaneous Revenues	10-1XXX	220,118	18,000	20,000
	Total Revenues from Local Sources		9,340,669	9,548,933	9,749,756
General Fund Revenues from Intermediate Sources	Payments in Lieu of Taxes to School District	10-2300	0	50,000	55,000
	Total Revenues from Intermediate Sources		0	50,000	55,000
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	88,326	88,326	70,329
	Extraordinary Aid	10-3131	170,834	86,400	0
	Categorical Special Education Aid	10-3132	520,619	578,916	662,187
	Equalization Aid	10-3176	77,425	77,425	0
	Categorical Security Aid	10-3177	11,310	27,535	90,219
	Adjustment Aid	10-3178	3,963	3,963	0
	Total Revenues from State Sources		872,477	862,565	822,735
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	115,857	470,694
	Adjustment for Prior Year Encumbrances		0	87,030	0
	Actual Revenues (Over)/Under Expenditures		-129,894	0	0
General Fund Revenues	Total Operating Budget		10,083,252	10,664,385	11,098,185
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	21,454	4,000	0
	Other Revenue from Local Sources	20-1XXX	3,539	15,000	24,000
	Total Revenues from Local Sources	20-1XXX	24,993	19,000	24,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	80,866	619,242	674,245
	Total Revenues from State Sources		80,866	619,242	674,245

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	46,107	18,403	18,500
	Title II	20-4451-4455	13,398	15,669	15,000
	Title IV	20-4471-4474	10,502	8,500	7,500
	IDEA Part B (Handicapped)	20-4420-4429	112,976	89,307	97,000
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	33,483	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	20,833	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	28,500	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	45,000	0	0
	ARP-ESSER	20-4540	141,589	0	0
	CRRSA Act-Mental Health Grant	20-4536	10,875	0	0
	Total Revenues from Federal Sources		463,263	131,879	138,000
Special Revenue Fund Revenues	Total Grants and Entitlements		568,334	770,121	836,245
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	513,125	516,875	519,625
	Total Revenues from Local Sources		513,125	516,875	519,625
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		513,125	516,875	519,625
Debt Service Fund Revenues	Total Repayment of Debt		513,125	516,875	519,625
All Fund Revenues	Total Revenues/Sources		11,164,711	11,951,381	12,454,055
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		11,164,711	11,951,381	12,454,055

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,826,749	1,809,382	1,899,932
	Special Education-Instruction	11-2XX-100-XXX	859,992	765,941	948,758
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	90,134	93,288
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	56,044	36,785	38,072
	School-Sponsored Athletics-Instruction	11-402-100-XXX	6,532	28,089	28,745
	Summer School	11-422-XXX-XXX	0	20,630	22,352
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,223,782	3,475,626	3,510,365
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	0	0	80,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	98,398	92,629	95,492
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	213,144	224,858	231,222
	Undistributed Expenditures-Guidance	11-000-218-XXX	0	500	0
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	302,128	356,829	312,897
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	131,852	113,396	117,293
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	31,743	31,232	32,527
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,041	3,200	2,200
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	239,512	200,427	161,236
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	175,583	162,837	151,217
	Undistributed Expenditures-Central Services	11-000-251-XXX	183,442	138,298	138,200
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	62,797	65,060	68,005
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	654,272	600,851	671,294
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	745,744	730,126	777,137
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,186,600	1,622,894	1,629,092
	Total Undistributed Expenditures		7,253,038	7,818,763	7,978,177
General Fund Current Expenses	Total General Current Expense		10,002,355	10,569,724	11,009,324

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	51,220	64,984	59,184
	Facilities Acquisition and Construction Services	12-000-400-XXX	29,677	29,677	29,677
	Total Capital Outlay		80,897	94,661	88,861
General Fund Expenses and Transfers	General Fund Grand Total		10,083,252	10,664,385	11,098,185
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,539	15,000	24,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	80,266	318,264	323,793
	Support Services	20-218-200-XXX	600	294,178	346,152
	Facility Acquisition and Construction Services	20-218-400-XXX	0	6,800	4,300
	Total Preschool Education Aid	20-218-XXX-XXX	80,866	619,242	674,245
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	80,866	619,242	674,245
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	46,107	18,403	18,500
	Title II	20-XXX-XXX-XXX	13,398	15,669	15,000
	Title IV	20-XXX-XXX-XXX	10,502	8,500	7,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	112,976	89,307	97,000
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	10,875	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	141,589	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	33,483	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	20,833	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	28,500	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	45,000	0	0
	Total Federal Projects	20-XXX-XXX-XXX	463,263	131,879	138,000
Special Revenue Fund Expenses	Total Special Revenue Funds		568,334	770,121	836,245
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	513,125	516,875	519,625
	Total Debt Service Funds		513,125	516,875	519,625
All Fund Expenses	Total Expenditures/Appropriations		11,164,711	11,951,381	12,454,055
Expenses Net of Transfers	Total Expenditures Net of Transfers		11,164,711	11,951,381	12,454,055

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	439,201	420,834	345,208	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	427,775	427,775	427,775	427,775
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	290,231	415,717	375,486	0
	Unemployment Fund	59,276	59,276	59,276	59,276
	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	21,968	22,756	22,756	22,756
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,007	\$17,033	\$18,344	\$16,554	\$14,948
Total Classroom Instruction	\$8,780	\$9,816	\$10,798	\$9,686	\$8,873
Classroom-Salaries and Benefits	\$8,519	\$9,350	\$10,281	\$9,301	\$8,406
Classroom-General Supplies and Textbooks	\$261	\$465	\$491	\$361	\$441
Classroom-Purchased Services	\$0	\$0	\$26	\$24	\$25
Total Support Services	\$3,024	\$2,694	\$3,580	\$3,299	\$2,983
Support Services-Salaries and Benefits	\$2,683	\$2,290	\$2,991	\$2,846	\$2,589
Total Administrative Costs	\$2,060	\$2,184	\$1,840	\$1,657	\$1,304
Administration Salaries and Benefits	\$1,492	\$1,549	\$1,324	\$1,197	\$1,021
Total Operations and Maintenance of Plant	\$1,929	\$2,070	\$1,853	\$1,663	\$1,569
Operations and Maintenance-Salaries and Benefits	\$1,038	\$1,093	\$952	\$861	\$795
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$185	\$223	\$227	\$205	\$178
Total Equipment Costs	\$164	\$143	\$200	\$171	\$129
Legal Costs	\$232	\$208	\$147	\$131	\$62
Employee Benefits as a percentage of salaries*	28.87%	29.02%	35.70%	37.77%	35.81%

*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 2024-25 revised appropriations and the 2025-26 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)
Municipal/Public Works	In the process of negotiating snow removal and landscaping	0
Purchasing	Member of Co Op HUNTERDON COUNTY Educational Services Commission	0
Transportation Services, including Fuel	provide transportation services as needed for Winfield and Mountainside PSD	0

Estimated Tax Rates

Municipality	Category	Amount
Garwood Borough	(A) General Fund School Levy	9,535,544
	(D) Total School Levy	10,064,044
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	752,326,583
	(H) Estimated Equalized Valuation (as of 10/01/24)	1,033,957,150
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.2675
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3377
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9222
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9734

Employee Contract List for District

Name	Category	Measure
Bernadette Pinto	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$107,000
	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	07/01/24
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	150
	Contracted Number of Annual Vacation Days	13
	Contracted Number of Annual Sick Days	10
	Contracted Number of Annual Personal Days	1
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	4
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$1,249
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$4,005
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$19,868
	Contractual Post-Employment Benefit Description of Payout of Sick days	As per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	As per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	NA
	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
Bernadette Pinto	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
Christopher Kinney	Job Title	Superintendent
	Job Title II	Director Sp Serv & Princi
	Base Annual Salary Amount	\$175,099
	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	01/01/24
	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	4
	Description of Other Contracted Non-Working Days	Holidays

Employee Contract List for District

Name	Category	Measure
Christopher Kinney	Total Allowances Amount	\$3,100
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,764
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$19,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Payout rate as per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Payout rate as per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not applicable
	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	\$143,517
	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	07/01/24
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	18
	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	\$300
	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	\$23,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	As per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	As per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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	Other
	Job Title II	Maint Supervisor
	Base Annual Salary Amount	\$88,348
	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	07/01/24
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	260
	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	\$500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$44,256
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$21,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	As per contract

Employee Contract List for District

Name	Category	Measure
Oscar Lucero	Contractual Post-Employment Benefit Description of Payout of Vacation days	As per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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