

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	4,686.0	4,660.0	4,687.0
On Roll Regular Shared-Time	20.0	26.0	26.0
On Roll Regular Accred. Adult H.S.	0.0	0.0	3.0
On Roll Special Ed Full-Time	774.0	819.0	857.0
On Roll Special Ed Shared-Time	4.0	2.0	2.0
On Roll Subtotal	5,484.0	5,507.0	5,575.0
In Private School Placements	22.0	26.0	0.0
Sent to Other Districts Regular	8.0	2.0	0.0
Sent to Other Districts Special Ed	35.0	37.0	0.0
Received	16.0	10.0	0.0
In State Facilities	1.0	2.0	2.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	29,256,412	29,776,540	31,265,367
	Total Tuition	10-1300	793,868	700,000	700,000
	Unrestricted Miscellaneous Revenues	10-1XXX	647,874	510,000	510,000
	Total Revenues from Local Sources		30,698,154	30,986,540	32,475,367
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	709,240	709,240	709,240
	Extraordinary Aid	10-3131	810,853	725,000	725,000
	Categorical Special Education Aid	10-3132	4,299,757	4,299,757	4,299,757
	Equalization Aid	10-3176	51,985,785	52,943,266	54,412,598
	Categorical Security Aid	10-3177	1,872,059	1,872,059	1,872,059
	Other State Aids	10-3XXX	9,280	0	0
	Total Revenues from State Sources		59,686,974	60,549,322	62,018,654
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	201,151	158,834	163,958
	Total Revenues from Federal Sources		201,151	158,834	163,958
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	2,857,697	2,343,065
	Adjustment for Prior Year Encumbrances		0	46,751	0
	Actual Revenues (Over)/Under Expenditures		153,190	0	0
General Fund Revenues	Total Operating Budget		90,739,469	94,599,144	97,001,044
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	84,444	0	0
	Total Revenues from Local Sources	20-1XXX	84,444	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	107,372	430,180
	Preschool Education Aid	20-3218	8,123,623	8,350,604	8,911,980
	Total Revenues from State Sources		8,123,623	8,457,976	9,342,160
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	1,484,986	1,076,600	1,076,600
	Title II	20-4451-4455	162,018	136,000	136,000
	Title III	20-4491-4494	66,052	58,000	58,000
	Title IV	20-4471-4474	12,300	18,310	18,310
	I.D.E.A. Part B (Handicapped)	20-4420-4429	1,226,127	1,049,275	1,049,275
	Total Revenues from Federal Sources		2,951,483	2,338,185	2,338,185
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	1,451,616	1,553,374	1,139,420

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		12,611,166	12,349,535	12,819,765
All Fund Revenues	Total Revenues/Sources		103,350,635	106,948,679	109,820,809
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	1,451,616	1,553,374	1,139,420
	Total Revenues/Sources Net of Transfers		101,899,019	105,395,305	108,681,389

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,453,314	2,560,125	2,375,920
	Special Education-Instruction	11-2XX-100-XXX	1,577,072	1,501,825	1,746,975
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	5,062,627	4,911,324	5,310,431
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	46,635	53,169	53,169
	Undistributed Expenditures-Health Services	11-000-213-XXX	292,025	569,076	587,031
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,418,104	990,633	1,048,900
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	457,736	532,295	616,478
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,622,451	1,961,765	2,037,904
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	1,667,487	1,471,765	1,525,265
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,600	5,000	5,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	990,218	1,316,640	1,155,055
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	775,457	636,864	637,564
	Undistributed Expenditures-Central Services	11-000-251-XXX	692,240	784,064	759,375
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	850,684	883,989	936,375
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	6,912,220	6,750,361	7,123,222
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	2,125,896	2,534,045	2,571,385
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	5,089,407	5,742,762	5,303,259
		Total Undistributed Expenditures		28,007,787	29,143,752
General Fund Current Expenses	Total General Current Expense		32,038,173	33,205,702	33,793,308
Capital Outlay	Equipment	12-XXX-XXX-730	25,700	279,199	200,000
	Total Capital Outlay		25,700	279,199	200,000
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	386,216	400,000	400,000
	Total Summer School	13-422-X00-XXX	386,216	400,000	400,000
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	386,216	400,000	400,000
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	7,124,897	7,700,000	8,266,050
	General Fund Contribution to School Based Budgeting	10-000-520-930	51,164,483	53,014,243	54,341,686
	General Fund Grand Total		90,739,469	94,599,144	97,001,044
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	84,444	0	0

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	4,701,560	4,958,269	5,148,911
	Support Services	20-218-200-XXX	4,862,579	5,053,081	5,314,169
	Facility Acquisition and Construction Services	20-218-400-XXX	11,100	0	18,500
	Total Preschool Education Aid	20-218-XXX-XXX	9,575,239	10,011,350	10,481,580
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	9,575,239	10,011,350	10,481,580
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	918,685	558,558	556,600
	Title II	20-XXX-XXX-XXX	89,346	136,000	136,000
	Title III	20-XXX-XXX-XXX	66,052	58,000	58,000
	Title IV	20-XXX-XXX-XXX	12,300	18,310	18,310
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	1,226,127	1,049,275	1,049,275
	Contribution to School Based Budgeting-Other Federal Projects	20-XXX-520-930	638,973	518,042	520,000
	Total Federal Projects	20-XXX-XXX-XXX	2,951,483	2,338,185	2,338,185
Special Revenue Fund Expenses	Total Special Revenue Funds		12,611,166	12,349,535	12,819,765
All Fund Expenses	Total Expenditures/Appropriations		103,350,635	106,948,679	109,820,809
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	1,451,616	1,553,374	1,139,420
	Total Expenditures Net of Transfers		101,899,019	105,395,305	108,681,389

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	1	1	1	1
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	1,187,076	1,187,076	0	0
	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	3,800,012	3,692,540	4,185,491	1,842,426
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,583	\$17,180	\$18,372	\$17,799	\$18,056
Total Classroom Instruction	\$10,287	\$11,021	\$11,474	\$11,123	\$11,326
Classroom-Salaries and Benefits	\$10,177	\$10,917	\$11,341	\$10,984	\$11,051
Classroom-General Supplies and Textbooks	\$103	\$100	\$126	\$131	\$267
Classroom-Purchased Services	\$7	\$5	\$7	\$7	\$7
Total Support Services	\$2,599	\$2,461	\$2,931	\$2,774	\$2,794
Support Services-Salaries and Benefits	\$2,131	\$2,046	\$2,453	\$2,342	\$2,280
Total Administrative Costs	\$1,786	\$1,732	\$1,949	\$1,947	\$1,902
Administration Salaries and Benefits	\$1,544	\$1,508	\$1,665	\$1,630	\$1,577
Total Operations and Maintenance of Plant	\$1,699	\$1,775	\$1,790	\$1,734	\$1,813
Operations and Maintenance-Salaries and Benefits	\$1,064	\$1,068	\$1,038	\$1,005	\$1,025
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$166	\$157	\$175	\$170	\$179
Total Equipment Costs	\$14	\$7	\$37	\$57	\$44
Legal Costs	\$26	\$31	\$31	\$44	\$40
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$0	\$130	\$109	\$105	\$104
Employee Benefits as a percentage of salaries*	30.77%	31.29%	34.66%	34.69%	31.74%

*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 2019-20 revised appropriations and the 2020-21 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.

Advertised Blended Resource SBB Statement

Source	Budget Category	2018-19	2019-20	2020-21
Resources	Adjustment for Prior Year Encumbrances	1,634	0	0
	General Fund Contribution (15-5200)	51,162,849	53,014,243	54,341,686
	Restricted State Entitlements (15-3200)	0	0	0
	Restricted Federal Entitlements (15-44XX)	638,973	518,042	520,000
	Total SBB Resources	51,803,456	53,532,285	54,861,686
Appropriations	Instruction (15-XXX-100-XXX)	33,632,616	34,038,550	35,812,163
	Support Services (15-XXX-2XX-XXX)	18,170,840	19,493,735	19,049,523
	Equipment (15-XXX-XXX-73X)	0	0	0
	Total SBB Appropriations	51,803,456	53,532,285	54,861,686

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Food Services	Partnering with the Garfield City Recreation Department for the Summer Food Program	0
Municipal/Public Works	City of Garfield DPW Assisting with Snow Plowing as needed	0
Purchasing	Purchasing of supplies thru membership in various purchasing cooperatives such as the ESCNJ, Ed-Data, and Hunterton Educational Services Commission	0
	Purchasing gasoline fuel for vehicles through the City of Garfield	0
Staffing - Other	City of Garfield Police Department shared School Resource Officers	0

Estimated Tax Rates

Municipality	Category	Amount
Garfield City	(A) General Fund School Levy	30,520,954
	(D) Total School Levy	30,520,954
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	2,139,478,000
	(H) Estimated Equalized Valuation (as of 10/01/19)	2,649,102,545
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.4266
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.4266
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.1521
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.1521

Employee Contract List for District

Name	Category	Measure
Anna Sciacca	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$226,051
	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	01/01/19
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	Contracted Number of Annual Sick Days	13
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	20
	Description of Other Contracted Non-Working Days	Holiday/Recess
	Total Allowances Amount	\$21,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$800
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$80,657
	Contractual Post-Employment Benefit Description of Payout of Sick days	Pursuant to P.L.2007.c.92(NJSA43);18A:30-3.5;18A30-9; NJAC6A:23-3.1(e) 7 & 8
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Legal Limit
	Contractual Post-Employment Benefit Description of Payout of Personal days	Converted to Sick Days
	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
Anna Sciacca	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
Anthony Lio	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Director of Facilities
	Base Annual Salary Amount	\$125,475
	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	260
	Contracted Number of Annual Vacation Days	25
	Contracted Number of Annual Sick Days	13
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	20
	Description of Other Contracted Non-Working Days	Holiday/Recess

Employee Contract List for District

Name	Category	Measure
Anthony Lio	Total Allowances Amount	\$2,850
	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	\$30,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Legal Limit
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Legal Limit
	Contractual Post-Employment Benefit Description of Payout of Personal days	Converted to Sick Days
	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	
Giovanni Cusmano	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$175,645
	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
Giovanni Cusmano	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	260
	Contracted Number of Annual Vacation Days	25
	Contracted Number of Annual Sick Days	13
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	20
	Description of Other Contracted Non-Working Days	Holiday/Recess
	Total Allowances Amount	\$11,500
	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	\$38,645
	Contractual Post-Employment Benefit Description of Payout of Sick days	Legal Limit
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Legal Limit
	Contractual Post-Employment Benefit Description of Payout of Personal days	Converted to Sick Days
	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
Giovanni Cusmano	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