

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	4,419.0	4,367.0	4,215.0
On Roll Regular Shared-Time	21.0	11.0	11.0
On Roll Special Ed Full-Time	811.0	845.0	822.0
On Roll Special Ed Shared-Time	1.0	1.0	1.0
On Roll Subtotal	5,252.0	5,224.0	5,049.0
In Private School Placements	27.0	28.0	28.0
Sent to Other Districts Regular	4.0	1.0	1.0
Sent to Other Districts Special Ed	36.0	28.0	24.0
Received	10.0	6.0	6.0
In State Facilities	2.0	1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	31,165,367	31,165,367	32,411,982
	Total Tuition	10-1300	549,153	700,000	500,000
	Unrestricted Miscellaneous Revenues	10-1XXX	752,819	510,000	510,000
	Total Revenues from Local Sources		32,467,339	32,375,367	33,421,982
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	709,240	709,240	709,240
	Extraordinary Aid	10-3131	1,404,540	1,342,768	1,200,000
	Categorical Special Education Aid	10-3132	4,299,757	4,299,757	4,299,757
	Equalization Aid	10-3176	53,410,200	55,122,874	56,607,568
	Categorical Security Aid	10-3177	1,872,059	1,872,059	1,872,059
	Other State Aids	10-3XXX	25,120	26,709	0
	Total Revenues from State Sources		61,720,916	63,373,407	64,688,624
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	250,892	181,134	237,252
	Total Revenues from Federal Sources		250,892	181,134	237,252
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	3,548,308	4,049,759
	Adjustment for Prior Year Encumbrances		0	330,235	0
	Actual Revenues (Over)/Under Expenditures		-3,914,930	0	0
General Fund Revenues	Total Operating Budget		90,524,217	99,808,451	102,397,617
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	56,705	0	0
	Scholarship Fund Revenue	20-1770	2,002	0	0
	Other Revenue from Local Sources	20-1XXX	60,940	0	0
	Total Revenues from Local Sources	20-1XXX	119,647	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	767,111	908,435
	Preschool Education Aid	20-3218	8,855,980	8,581,875	8,871,562
	Other Restricted Entitlements	20-32XX	24,103	0	0
	Total Revenues from State Sources		8,880,083	9,348,986	9,779,997

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	1,260,560	1,100,000	1,100,000
	Title II	20-4451-4455	130,291	153,220	140,000
	Title III	20-4491-4494	43,955	90,846	60,000
	Title IV	20-4471-4474	72,306	64,735	65,000
	ARP-IDEA Preschool	20-4409	0	21,379	0
	ARP-IDEA Basic	20-4419	0	251,944	0
	IDEA Part B (Handicapped)	20-4420-4429	1,263,252	1,233,458	1,200,000
	CARES Act Education Stabilization Fund	20-4530	519,404	415,280	0
	CARES-Digital Divide Grant	20-4531	294,618	0	0
	Coronavirus Relief Fund (CRF)	20-4532	464,047	0	0
	CRRSA Act-ESSER II	20-4534	305,000	3,734,138	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	239,638	0
	Other	20-4XXX	273,985	0	0
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
	Total Revenues from Federal Sources			4,627,418	7,349,638
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	1,139,420	987,872	780,571
Special Revenue Fund Revenues	Total Grants and Entitlements		14,783,553	17,686,496	13,125,568
All Fund Revenues	Total Revenues/Sources		105,307,770	117,494,947	115,523,185
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	1,139,420	987,872	780,571
	Total Revenues/Sources Net of Transfers		104,168,350	116,507,075	114,742,614

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,730,597	2,169,252	1,862,761
	Special Education-Instruction	11-2XX-100-XXX	1,375,588	1,645,640	1,780,914
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	5,108,411	5,222,697	5,654,997
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	51,710	58,400	60,520
	Undistributed Expenditures-Health Services	11-000-213-XXX	409,699	501,356	543,362
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	972,223	974,942	1,045,100
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	387,475	598,244	660,800
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	2,075,172	2,198,154	2,264,139
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	1,468,819	1,716,754	1,735,679
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	0	6,000	6,250
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	890,450	1,459,413	1,366,102
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	661,109	778,263	734,261
	Undistributed Expenditures-Central Services	11-000-251-XXX	591,781	1,132,638	888,824
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	892,541	1,479,288	1,275,537
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	6,555,758	8,399,111	8,694,550
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,563,423	2,191,960	2,371,191
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	5,102,814	4,970,183	5,013,926
		Total Undistributed Expenditures		26,731,385	31,687,403
General Fund Current Expenses	Total General Current Expense		29,837,570	35,502,295	35,958,913
Capital Outlay	Equipment	12-XXX-XXX-730	120,000	420,512	3,500
	Facilities Acquisition and Construction Services	12-000-400-XXX	877,276	153,000	126,624
	Total Capital Outlay		997,276	573,512	130,124
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	170,985	320,000	400,000
	Total Summer School	13-422-X00-XXX	170,985	320,000	400,000
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	170,985	320,000	400,000

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	7,823,018	8,948,837	9,898,767
	General Fund Contribution to School Based Budgeting	10-000-520-930	51,695,368	54,463,807	56,009,813
	General Fund Grand Total		90,524,217	99,808,451	102,397,617
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	60,940	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	5,076,664	5,211,508	5,365,529
	Support Services	20-218-200-XXX	4,758,156	5,125,350	5,195,039
	Facility Acquisition and Construction Services	20-218-400-XXX	160,580	0	0
	Total Preschool Education Aid	20-218-XXX-XXX	9,995,400	10,336,858	10,560,568
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	24,103	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	10,019,503	10,336,858	10,560,568
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	761,786	580,000	580,000
	Title II	20-XXX-XXX-XXX	130,291	153,220	140,000
	Title III	20-XXX-XXX-XXX	43,955	90,846	60,000
	Title IV	20-XXX-XXX-XXX	72,306	64,735	65,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	1,263,252	1,233,458	1,200,000
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	0	251,944	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	0	21,379	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	519,404	415,280	0
	Other	20-XXX-XXX-XXX	273,985	0	0
	Bridging the Digital Divide Program	20-478-XXX-XXX	294,618	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	464,047	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	305,000	3,734,138	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	239,638	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
	Contribution to School Based Budgeting-Other Federal Projects	20-XXX-520-930	498,774	520,000	520,000
Total Federal Projects	20-XXX-XXX-XXX	4,627,418	7,349,638	2,565,000	
Special Revenue Fund Expenses	Total Special Revenue Funds		14,783,553	17,686,496	13,125,568
All Fund Expenses	Total Expenditures/Appropriations		105,307,770	117,494,947	115,523,185

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	1,139,420	987,872	780,571
	Total Expenditures Net of Transfers		104,168,350	116,507,075	114,742,614

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	4,160,699	6,054,049	4,325,629	2,022,728
	Repayment of Debt	0	0	0	0
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	1,819,888	3,566,746	1,746,858	0
	Unemployment Fund	642,512	632,599	632,599	632,599
	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	155,853	141,066	141,066	141,066
	Scholarship Fund	6,928	4,730	4,730	4,730
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,035	\$18,355	\$20,569	\$19,971	\$21,163
Total Classroom Instruction	\$10,636	\$11,566	\$12,745	\$12,212	\$12,970
Classroom-Salaries and Benefits	\$10,532	\$11,339	\$12,536	\$12,010	\$12,750
Classroom-General Supplies and Textbooks	\$99	\$207	\$198	\$190	\$206
Classroom-Purchased Services	\$5	\$20	\$11	\$12	\$13
Total Support Services	\$2,600	\$2,814	\$3,224	\$3,061	\$3,302
Support Services-Salaries and Benefits	\$2,205	\$2,378	\$2,662	\$2,527	\$2,690
Total Administrative Costs	\$1,875	\$1,972	\$2,220	\$2,385	\$2,379
Administration Salaries and Benefits	\$1,636	\$1,776	\$1,880	\$1,847	\$1,986
Total Operations and Maintenance of Plant	\$1,714	\$1,821	\$2,130	\$2,079	\$2,220
Operations and Maintenance-Salaries and Benefits	\$1,049	\$1,088	\$1,213	\$1,217	\$1,267
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$163	\$153	\$202	\$193	\$248
Total Equipment Costs	\$64	\$75	\$0	\$91	\$1
Legal Costs	\$36	\$30	\$50	\$80	\$45
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$104	\$109	\$117	\$112	\$117
Employee Benefits as a percentage of salaries*	31.50%	30.08%	28.41%	27.69%	26.67%

\*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 2021-22 revised appropriations and the 2022-23 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	2020-21	2021-22	2022-23
Resources	Adjustment for Prior Year Encumbrances	0	0	0
	General Fund Contribution (15-5200)	51,695,368	54,463,807	56,009,813
	Restricted State Entitlements (15-3200)	0	0	0
	Restricted Federal Entitlements (15-44XX)	498,774	520,000	520,000
	Total SBB Resources	52,194,142	54,983,807	56,529,813
Appropriations	Instruction (15-XXX-100-XXX)	34,449,989	37,157,756	38,497,288
	Support Services (15-XXX-2XX-XXX)	17,683,101	17,826,051	18,032,525
	Equipment (15-XXX-XXX-73X)	61,052	0	0
	Total SBB Appropriations	52,194,142	54,983,807	56,529,813

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Municipal/Public Works	City of Garfield DPW assistance w/plowing of parking lots, purchase of supplies such as ice melt (salt), clay for baseball fields, etc.	0
Purchasing	Purchase of supplies and materials through membership in purchasing cooperatives such as ESCNJ, HCESC, Bergen County Purchasing Cooperative	0
Staffing - Other	City of Garfield Police Department shared School Resource Officers (SRO)	0
Transportation Services, including Fuel	Purchase of Gasoline through the City of Garfield	0

Estimated Tax Rates

Municipality	Category	Amount
Garfield City	(A) General Fund School Levy	31,788,674
	(D) Total School Levy	31,788,674
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	2,160,174,500
	(H) Estimated Equalized Valuation (as of 10/01/21)	2,897,098,261
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.4716
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.4716
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.0973
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.0973

Employee Contract List for District

Name	Category	Measure
Anna Sciacca	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$235,000
	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	07/01/21
	End Date of Contract	06/30/26
	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
Giovanni Cusmano	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$205,000
	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	07/01/22
	End Date of Contract	06/30/23

Employee Contract List for District

Name	Category	Measure
Giovanni Cusmano	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
James Zangara	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Director of Security
	Base Annual Salary Amount	\$75,000
	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	07/01/22
	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	

Employee Contract List for District

Name	Category	Measure
Kathlene Derych	Job Title	Assistant Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$86,486
	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	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	20
Description of Other Contracted Non-Working Days	Holiday/Recess	
Rosalie Znutas	Job Title	Executive Assistant
	Job Title II	None Reported
	Base Annual Salary Amount	\$78,500
	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

**Employee Contract List for District**

Name	Category	Measure
Rosalie Znutas	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	20
	Description of Other Contracted Non-Working Days	Holiday/Recess