



March 30, 2010

Dear Parents/Guardians:

On April 1st the Board of Education will be holding a budget hearing at 6:30 p.m. in Lincoln School. Please know that the parameters for budget hearing dates are set by state law and unfortunately this year the dates coincided with the spring break. We encourage you to attend this important meeting. The Garwood School District has been greatly affected by the state cuts and it is important to us that everyone receives the information.

All school districts are required to follow very specific steps and timelines when developing a school budget. First a preliminary budget is presented at a public meeting and then sent to the county office for approval. After county approval all districts hold a budget hearing to approve the finalized budget. This year the state mandates the week of March 26th- April 3rd for budget hearings. The budget vote is April 20th.

At the March 16, 2010 Garwood Board of Education meeting the preliminary 2010-2011 budget was presented and discussed. The Garwood finance committee had been meeting since early January to develop the 2010-2011 budget. Per the directive of the Education Commissioner, we anticipated and prepared for a reduction of 10% of our state aid or \$60,000 as part of the preliminary budget. Although this tentative budget included staff cuts as well as other reductions, it also included keeping Washington School open.

When Governor Christie addressed the legislature to present his reforms to reconcile the state's debt school districts learned that reduction in state aid was much greater amount than the original 10%. Imagine our shock when we told on March 18th that our state aid was being reduced by **62%!** for a total of \$410,000. The preliminary budget needed to be reduced by an additional \$350,000 and submitted to the county office within four business days. The finance committee met and made extremely difficult and painstaking decisions while trying to preserve our educational programs. One of the decisions made was the off-lining of Washington School. By taking the school off-line we were able to preserve programs. A Board meeting will be held in May to discuss in detail the off-lining of the school.

Throughout the process, the Board and Administration discussed many various options. While we discussed, debated and sometimes disagreed on certain issues in these unprecedented times; we are unified in our commitment to the education of the students of our community.

Sincerely,

Dr. Teresa Quigley,
Superintendent of Schools

Adele C. Lewis, President
Garwood Board of Education

03/22/2010

UNION - GARWOOD BORO

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2008 Actual	October 15, 2009 Actual	October 15, 2010 Estimated
Pupils on Roll Regular Full-Time	367	354	331
Pupils on Roll - Special Full-Time	41	54	54
Private School Placements	4	8	11
Pupils Sent to Other Districts-Reg Prog	125	110	110
Pupils Sent to Other Dists-Spec Ed Prog	28	28	25
Pupils Received	3		16

UNION - GARWOOD BORO

Advertised Revenues

Budget Category	Account	2008-09 Actual	2009-10 Revised	2010-11 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		719,444	580,039
Withdrawal from Cap Res-for Local Share	10-307		428,513	
Revenues from Local Sources:				
Local Tax Levy	10-1210	6,074,104	6,279,668	6,530,855
Tuition	10-1300			80,000
Interest Earned on Capital Reserve Funds	10-1XXX	3,242		
Other Restricted Miscellaneous Revenues	10-1XXX			50,000
Unrestricted Miscellaneous Revenues	10-1XXX	333,454	55,000	60,000
SUBTOTAL		6,410,800	6,334,668	6,720,855
Revenues from State Sources:				
Extraordinary Aid	10-3131	96,563	96,563	58,066
Other State Aids	10-3XXX	2,088		
Categorical Special Education Aid	10-3132	318,726	305,404	100,100

Equalization Aid	10-3176	103,414	136,862	129,610
Categorical Security Aid	10-3177	46,315	39,744	
Categorical Transportation Aid	10-3121	121,353	158,176	
SUBTOTAL		688,459	736,749	287,776
Actual Revenues (Over)/Under Expenditures		151,706		
TOTAL OPERATING BUDGET		7,250,965	8,219,374	7,588,670
GRANTS AND ENTITLEMENTS				
Revenues from Local Sources	20-1XXX	5,864		
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	100		
TOTAL REVENUES FROM STATE SOURCES		100		
Revenues from Federal Sources:				
Title I	20-4411-4416	21,619	51,531	31,823
Title II	20-4451-4455			18,727
Title III	20-4491-4494			180
Title IV	20-4471-4474			801
I.D.E.A. Part B (Handicapped)	20-4420-4429		119,869	119,869
Other	20-4XXX	170,996	3,444	3,444
TOTAL REVENUES FROM FEDERAL SOURCES		192,615	174,844	174,844
TOTAL GRANTS AND ENTITLEMENTS		198,579	174,844	174,844
REPAYMENT OF DEBT				
Budgeted Fund Balance	40-303		60,655	64,714
Revenues from Local Sources:				
Local Tax Levy	40-1210	514,316	465,634	465,634
Miscellaneous	40-1XXX	4,059		
TOTAL REVENUES FROM LOCAL SOURCES		518,375	465,634	465,634
TOTAL LOCAL REPAYMENT OF DEBT		518,375	526,289	530,348
Actual Revenues (Over)/Under Expenditures		4,714		
TOTAL REPAYMENT OF DEBT		523,089	526,289	530,348
TOTAL REVENUES/SOURCES		7,972,633	8,920,507	8,293,862

UNION - GARWOOD BORO

Advertised Appropriations

Budget Category	Account	2008-09 Expenditures	2009-10 Rev. Approp.	2010-11 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	1,583,382	1,655,695	1,620,587
Special Education	11-2XX-100-XXX	277,913	337,053	382,364
Basic Skills/Remedial	11-230-100-XXX	34,663		37,368
Bilingual Education	11-240-100-XXX			150
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	24,259	18,216	18,978
School Sponsored Athletics	11-402-100-XXX	18,088	21,934	22,677

Support Services:				
Tuition	11-000-100-XXX	2,628,310	2,878,741	2,880,070
Attendance and Social Work Services	11-000-211-XXX	24,524	14,500	4,973
Health Services	11-000-213-XXX	67,809	73,336	52,020
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	112,108	127,349	129,719
Guidance	11-000-218-XXX	35,550	40,215	41,973
Child Study Teams	11-000-219-XXX	241,292	243,666	213,578
Improvement of Instructional Services	11-000-221-XXX	35,544	35,720	37,221
Educational Media Services - School Library	11-000-222-XXX	2,390	2,000	2,065
Instructional Staff Training Services	11-000-223-XXX	2,489	4,750	4,750
General Administration	11-000-230-XXX	236,353	262,968	212,307
School Administration	11-000-240-XXX	137,496	186,321	179,057
Central Svcs & Admin Info Technology	11-000-25X-XXX	150,893	149,246	129,346
Operation and Maintenance of Plant Services	11-000-26X-XXX	675,415	644,209	633,620
Student Transportation Services	11-000-270-XXX	243,508	445,500	335,885
Personal Services - Employee Benefits	11-XXX-XXX-2XX	718,979	649,442	649,962
Total Support Services Expenditures		5,312,660	5,757,963	5,506,546
TOTAL GENERAL CURRENT EXPENSE		7,250,965	7,790,861	7,588,670
CAPITAL EXPENDITURES				
Facilities Acquisition and Construction Services	12-000-4XX-XXX		428,513	
TOTAL CAPITAL EXPENDITURES			428,513	
OPERATING BUDGET GRAND TOTAL		7,250,965	8,219,374	7,588,670
SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX	5,864		
Other State Projects:				
Other Special Projects	20-XXX-XXX-XXX	100		
Total State Projects		100		
Federal Projects:				
Title I	20-XXX-XXX-XXX	21,619	51,531	31,823
Title II	20-XXX-XXX-XXX			18,727
Title III	20-XXX-XXX-XXX			180
Title IV	20-XXX-XXX-XXX			801
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX		119,869	119,869
Other Special Projects	20-XXX-XXX-XXX	170,996	3,444	3,444
Total Federal Projects		192,615	174,844	174,844
TOTAL GRANTS AND ENTITLEMENTS		198,579	174,844	174,844
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	523,089	526,289	530,348
TOTAL REPAYMENT OF DEBT		523,089	526,289	530,348
Total Expenditures		7,972,633	8,920,507	8,293,862
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
Local Contrib-Transfer to Grants & Entitlements	11-1XX-100-930			
Capital Reserve - Transfer to Repayment of Debt	12-000-400-933			

Transfer Property Sale Proceeds to Debt Svc Res 11-000-520-934

TOTAL EXPENDITURES NET OF TRANSFERS 7,972,633 8,920,507 8,293,862

UNION - GARWOOD BORO

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2008	Audited Balance 6/30/2009	Estimated Balance 6/30/2010	Estimated Balance 6/30/2011
Unassigned:				
General Operating Budget	299,479	507,018	701,162	250,000
Repayment of Debt	69,428	64,714	64,714	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	428,513	431,755	3,242	3,242
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	1,127,685	631,888	128,877	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	0
Restricted for Repayment of Debt	0	0	0	0

UNION - GARWOOD BORO

Advertised Per Pupil Cost Calculations

2010 - 2011

	2007-08 Actual (1)	2008-09 Actual (2)	2009-10 Original Budget (3)	2009-10 Revised Budget (4)	2010-2011 Proposed Budget (5)
Per Pupil Cost Calculations:					
Total Comparative Per Pupil Cost	10553	10732	10868	10948	11358
Total Classroom Instruction	5746	5711	5831	5874	6390
Classroom-Salaries and Benefits	5365	5425	5532	5572	6072
Classroom-General Supplies and Textbooks	353	263	274	276	290
Classroom-Purchased Services and Other	28	22	26	26	28
Total Support Services	1510	1570	1565	1577	1500

Support Services-Salaries and Benefits	1369	1487	1396	1406	1319
Total Administrative Costs	1438	1475	1628	1640	1509
Administration-Salaries and Benefits	1043	965	968	975	871
Legal Costs	0	0	135	136	144
Total Operations and Maintenance of Plant	1738	1850	1717	1729	1818
Operations & Maintenance of Plant-Salary & Ben.	957	991	842	848	962
Total Food Services Costs	0	0	0	0	0
Total Extracurricular Costs	121	127	116	117	129
Total Equipment Costs	0	0	0	0	0
Employee Benefits as a % of Salaries	25.6	24.4	21.6	21.6	21.9

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2010 Comparative Spending Guide and can be found on the Department of Education's Internet address: <http://www.state.nj.us/education> under Finance, when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2009-10 revised appropriations and 2010-11 budgeted appropriations presented in this advertised budget. Total 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.

UNION - GARWOOD BORO

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	10-11 Amount	Description of circumstances
Total Unusual Revenues:	0	Total Unusual Appropriations:	0

UNION - GARWOOD BORO

Shared Services -- Description of Shared Services

GARWOOD SHARES A BUSINESS ADMINISTRATOR WITH CLARK TOWNSHIP BOARD OF EDUCATION. THE DISTRICT ALSO SHARES PURCHASING WITH CLARK. GARWOOD'S HIGH SCHOOL STUDENTS ATTEND HIGH SCHOOL IN CLARK.

UNION - GARWOOD BORO

22a. Estimated Tax Rate Information

A. Estimated 10-11 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	6,530,855 (A)
Estimated Net Taxable Valuation (as of 10/01/2009)	187,716,211 (B)
Estimated 10-11 General Fund School Tax Rate=(A)/(B)X100	3.4791 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	6,996,489 (D)
Estimated Net Taxable Valuation (as of 10/01/2009)	187,716,211 (E)
Estimated 10-11 Total School Tax Rate=(D)/(E)X100	3.7272 (F)

B. Estimated 10-11 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	6,530,855 (G)
Estimated Equalized Valuation (as of 10/01/2009)	697,563,709 (H)
Estimated 10-11 Equalized General Fund School Tax Rate=(G)/(H)X100	0.9362 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	6,996,489 (J)
Estimated Equalized Valuation (as of 10/01/2009)	697,563,709 (K)
Estimated 10-11 Equalized Total School Tax Rate=(J)/(K)X100	1.0030 (L)

UNION - GARWOOD BORO

17. Salaries and Benefits of Certain District Employees

Name	TERESA QUIGLEY
Job Title	Superintendent

Base Annual Salary	120
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	

Beginning Date of Contract	09/01/2008
Ending Date of Contract	06/30/2010
Annual Work Days	5
Annual Vacation Days	25
Annual Sick Days	12
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:

Allowances	0
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0

Post-Employment Benefits	0
--------------------------	---

Description of:

- Buyback of Sick Days
- Buyback of Vac. Days
- Buyback of Personal Days
- Other Post-Emp. Benefits
- Other Post-Emp. Benefits
- Other Post-Emp. Benefits

In-Kind and Other Remuneration	0
--------------------------------	---

Description of:

- Annual Buyback of Sick Days
- Annual Buyback of Vac. Days
- Annual Buyback of Personal Days
- All Other In-Kind/Remuneration

Additional Comments