

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	158.0	122.0	122.0
On Roll Special Ed Full-Time	9.0	13.0	13.0
On Roll Subtotal	167.0	135.0	135.0
In Private School Placements		1.0	1.0
Sent to Other Districts Regular	18.5	15.5	15.5
Sent to Other Districts Special Ed	17.0	15.0	15.0
Received	3.0	2.0	2.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,620,371	1,652,778	1,652,778
Total Tuition	10-1300	5,931	3,500	0
Unrestricted Miscellaneous Revenues	10-1XXX	1,591	18,800	19,300
Interest Earned On Capital Reserve Funds	10-1XXX	0	1	1
Subtotal - Revenues From Local Sources		1,627,893	1,675,079	1,672,079
Revenues from State Sources:				
School Choice Aid	10-3116	161,355	225,728	212,774
Categorical Transportation Aid	10-3121	60,297	60,297	60,297
Extraordinary Aid	10-3131	4,084	0	0
Categorical Special Education Aid	10-3132	98,817	163,663	163,663
Equalization Aid	10-3176	1,320,863	1,320,863	1,323,509
Categorical Security Aid	10-3177	20,252	37,248	37,248
Adjustment Aid	10-3178	32,874	0	0
PARCC Readiness Aid	10-3181	1,640	0	0
Per Pupil Growth Aid	10-3182	1,640	0	0
Professional Learning Community Aid	10-3183	1,660	0	0
Other State Aids	10-3XXX	870	0	0
Subtotal - Revenues From State Sources		1,704,352	1,807,799	1,797,491
Budgeted Fund Balance - Operating Budget	10-303	0	53,707	158,137
Actual Revenues (Over)/Under Expenditures		-158,137	0	0
Total Operating Budget		3,174,108	3,536,585	3,627,707
Grants and Entitlements:				

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Revenues from Federal Sources:				
Title I	20-4411-4416	33,946	33,836	27,069
Title II	20-4451-4455	6,103	6,454	5,163
Title IV	20-4471-4474	10,000	10,000	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	39,899	40,420	32,336
Total Revenues From Federal Sources		89,948	90,710	64,568
Total Grants And Entitlements		89,948	90,710	64,568
Total Revenues/Sources		3,264,056	3,627,295	3,692,275
Total Revenues/Sources Net of Transfers		3,264,056	3,627,295	3,692,275

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	910,395	936,305	977,238
Special Education - Instruction	11-2XX-100-XXX	161,996	231,475	238,389
Basic Skills/Remedial - Instruction	11-230-100-XXX	22,173	30,950	35,874
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	7,110	8,650	10,210
School-Sponsored Athletics - Instruction	11-402-100-XXX	21,034	24,837	24,150
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	683,741	673,811	559,925
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	30,265	31,249	39,235
Undist. Expenditures - Health Services	11-000-213-XXX	62,137	64,567	66,867
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	51,567	60,200	57,950
Undist. Expenditures - Guidance	11-000-218-XXX	22,402	25,621	27,900
Undist. Expenditures - Child Study Teams	11-000-219-XXX	0	132,576	185,251
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	0	114,011	165,466
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	49,073	34,749	42,735
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	171,353	1,200	1,240
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	80,016	69,250	64,244
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	47,629	42,671	39,449
Undist. Expend. - Central Services	11-000-251-XXX	89,165	88,925	87,400
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	0	4,400	0
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	218,184	319,038	386,049
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	137,836	155,440	179,400
Personal Services - Employee Benefits	11-XXX-XXX-2XX	396,955	421,952	425,439
Undistributed Expenditures-Food Services	11-000-310-930	11,077	11,000	13,295
Total Undistributed Expenditures		2,051,400	2,250,660	2,341,845
Total General Current Expense		3,174,108	3,482,877	3,627,706

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Expenditures:				
Increase In Capital Reserve	10-604	0	53,707	0
Interest Deposit To Capital Reserve	10-604	0	1	1
Total Capital Outlay		0	53,708	1
General Fund Grand Total		3,174,108	3,536,585	3,627,707
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	33,946	33,836	27,069
Title II	20-XXX-XXX-XXX	6,103	6,454	5,163
Title IV	20-XXX-XXX-XXX	10,000	10,000	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	39,899	40,420	32,336
Total Federal Projects	20-XXX-XXX-XXX	89,948	90,710	64,568
Total Special Revenue Funds		89,948	90,710	64,568
Total Expenditures/Appropriations		3,264,056	3,627,295	3,692,275
Total Expenditures Net of Transfers		3,264,056	3,627,295	3,692,275

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Unrestricted	General Operating Budget	254,822	254,954	250,132	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	976	976	54,684	54,685
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	48,885	206,890	158,005	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,325	\$17,421	\$17,461	\$19,656	\$21,395
Total Classroom Instruction	\$10,031	\$10,518	\$9,892	\$11,177	\$11,168
Classroom-Salaries and Benefits	\$9,484	\$10,050	\$9,185	\$10,349	\$10,363
Classroom-General Supplies and Textbooks	\$309	\$285	\$413	\$452	\$489
Classroom-Purchased Services	\$238	\$183	\$294	\$375	\$316
Total Support Services	\$2,462	\$3,009	\$3,557	\$3,868	\$5,093
Support Services-Salaries and Benefits	\$2,031	\$2,409	\$2,573	\$2,899	\$4,084
Total Administrative Costs	\$1,636	\$1,772	\$1,466	\$1,650	\$1,649
Administration Salaries and Benefits	\$1,295	\$1,430	\$1,134	\$1,277	\$1,276
Total Operations and Maintenance of Plant	\$1,820	\$1,821	\$2,253	\$2,622	\$3,090
Operations and Maintenance-Salaries and Benefits	\$1,043	\$893	\$870	\$979	\$1,257
Board Contribution to Food Services	\$136	\$82	\$66	\$81	\$98
Total Extracurricular Costs	\$240	\$218	\$228	\$258	\$297
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$41	\$45	\$66	\$74	\$106
Employee Benefits as a percentage of salaries*	21.71%	24.48%	24.91%	24.89%	22.42%

\*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 2018-19 revised appropriations and the 2019-20 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.

ID=Winfield Township

Category	Amount
(A) General Fund School Levy	1,652,778
(D) Total School Levy	1,652,778
(B) Estimated Net Taxable Valuation (as of 10/01/18)	16,632,903
(H) Estimated Equalized Valuation (as of 10/01/18)	16,616,353
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	9.9368
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	9.9368
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	9.9467
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	9.9467



Name=Danielle Tarvin-Griffith

Category	Measure
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$84,875
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	08/13/18
End Date of Contract	06/30/19
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	5
Description of Other Contracted Non-Working Days	Family Illness
Total Allowances Amount	\$7,430
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	Amount not to exceed \$2238
Contractual Post-Employment Benefit Description of Payout of Vacation days	Payout upon retirement or separation
Contractual Post-Employment Benefit Description of Payout of Personal days	None listed in contract
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Danielle Tarvin-Griffith

Category	Measure
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

Name=Ross LeBrun

Category	Measure
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$147,794
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	07/01/18
End Date of Contract	06/30/23
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
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	5
Description of Other Contracted Non-Working Days	Family Illness
Total Allowances Amount	\$8,000
Total Bonuses Amount	\$22,904
Total Stipends Amount	\$8,000
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	Payment upon retirement not to exceed \$15000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Payout upon retirement or separation
Contractual Post-Employment Benefit Description of Payout of Personal days	None listed in the contract
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Ross LeBrun

Category	Measure
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