

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	130.0	125.0	130.0
On Roll Special Ed Full-Time	13.0	10.0	19.0
On Roll Subtotal	143.0	135.0	149.0
In Private School Placements	1.0	1.0	1.0
Sent to Other Districts Regular	14.5	16.0	24.0
Sent to Other Districts Special Ed	10.0	7.5	5.5

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,719,551	1,719,551	1,753,942
	Unrestricted Miscellaneous Revenues	10-1XXX	14,965	20,000	20,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1	0
	Total Revenues from Local Sources		1,734,516	1,739,552	1,773,942
General Fund Revenues from State Sources	School Choice Aid	10-3116	209,184	206,597	200,149
	Categorical Transportation Aid	10-3121	60,297	60,297	60,297
	Extraordinary Aid	10-3131	25,167	0	0
	Categorical Special Education Aid	10-3132	163,663	163,663	163,663
	Equalization Aid	10-3176	1,193,411	1,225,389	1,207,456
	Categorical Security Aid	10-3177	37,248	37,248	37,248
	Other State Aids	10-3XXX	1,740	0	0
Total Revenues from State Sources		1,690,710	1,693,194	1,668,813	
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	173,375	342,372
	Adjustment for Prior Year Encumbrances		0	12,697	0
	Actual Revenues (Over)/Under Expenditures		-127,596	0	0
General Fund Revenues	Total Operating Budget		3,297,630	3,618,818	3,785,127
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	10,080	0	0
	Total Revenues from Local Sources	20-1XXX	10,080	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	309,248	396,900	330,132
	Total Revenues from State Sources		309,248	396,900	330,132
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	32,445	32,389	27,531
	Title II	20-4451-4455	6,584	4,821	4,098
	Title IV	20-4471-4474	15,438	10,000	8,500
	ARP-IDEA Preschool	20-4409	566	0	0
	ARP-IDEA Basic	20-4419	6,646	0	0
	IDEA Part B (Handicapped)	20-4420-4429	41,732	43,036	36,581
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	32,083	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	25,000	0	0
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	29,394	0	0	

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER	20-4540	54,883	0	0
	CARES Act Education Stabilization Fund	20-4530	119	0	0
	Coronavirus Relief Fund (CRF)	20-4532	561	0	0
	CRRSA Act-ESSER II	20-4534	94,397	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	8,281	0	0
	CRRSA Act-Mental Health Grant	20-4536	13,964	0	0
	Total Revenues from Federal Sources			362,093	90,246
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	110,352	28,350	0
Special Revenue Fund Revenues	Total Grants and Entitlements		795,110	515,496	406,842
All Fund Revenues	Total Revenues/Sources		4,092,740	4,134,314	4,191,969
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	110,352	28,350	0
	Total Revenues/Sources Net of Transfers		3,982,388	4,105,964	4,191,969

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,058,860	971,348	959,773
	Special Education-Instruction	11-2XX-100-XXX	258,641	255,632	254,779
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	8,372	10,627	10,868
	School-Sponsored Athletics-Instruction	11-402-100-XXX	19,845	22,670	23,096
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	567,955	596,239	683,177
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	37,525	39,613	44,278
	Undistributed Expenditures-Health Services	11-000-213-XXX	59,659	62,427	76,839
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	57,032	55,284	55,285
	Undistributed Expenditures-Guidance	11-000-218-XXX	26,351	27,763	35,108
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	162,833	163,486	190,933
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	145,560	135,767	114,493
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	39,750	40,415	46,640
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	0	2,000	2,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	83,884	113,201	89,294
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	45,485	46,572	55,936
	Undistributed Expenditures-Central Services	11-000-251-XXX	99,085	99,454	129,495
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	352,617	373,019	408,088
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	154,413	226,695	226,455
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	411,725	370,000	372,450
	Undistributed Expenditures-Food Services	11-000-310-930	1,721	6,605	6,140
		Total Undistributed Expenditures		2,245,595	2,358,540
General Fund Current Expenses	Total General Current Expense		3,591,313	3,618,817	3,785,127
Capital Outlay	Equipment	12-XXX-XXX-730	2,327	0	0
	Interest Deposit to Capital Reserve	10-604	0	1	0
	Total Capital Outlay		2,327	1	0
General Fund Expenses and Transfers	General Fund Grand Total		3,593,640	3,618,818	3,785,127

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	192,176	197,901	257,440
	Support Services	20-218-200-XXX	221,399	225,849	72,692
	Facility Acquisition and Construction Services	20-218-400-XXX	6,025	1,500	0
	Total Preschool Education Aid	20-218-XXX-XXX	419,600	425,250	330,132
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	419,600	425,250	330,132
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	32,445	32,389	27,531
	Title II	20-XXX-XXX-XXX	6,584	4,821	4,098
	Title IV	20-XXX-XXX-XXX	15,438	10,000	8,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	41,732	43,036	36,581
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	6,646	0	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	566	0	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	119	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	561	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	94,397	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	8,281	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	13,964	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	54,883	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	32,083	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	25,000	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	29,394	0	0
	Total Federal Projects	20-XXX-XXX-XXX	362,093	90,246	76,710
Special Revenue Fund Expenses	Total Special Revenue Funds		795,110	515,496	406,842
All Fund Expenses	Total Expenditures/Appropriations		4,388,750	4,134,314	4,191,969
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	110,352	28,350	0
	Total Expenditures Net of Transfers		4,278,398	4,105,964	4,191,969

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	445,638	746,292	500,000	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	54,683	54,683	127,601	127,601
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	173,375	92,372	92,372	0
	Unemployment Fund	0	0	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 Special Revenue Fund	Student Activity Fund	2,787	0	0	0
	Scholarship Fund	3,038	2,488	2,488	2,488
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$22,323	\$22,599	\$20,337	\$23,632	\$21,508
Total Classroom Instruction	\$11,566	\$12,030	\$10,739	\$12,319	\$11,681
Classroom-Salaries and Benefits	\$10,710	\$11,460	\$10,302	\$11,824	\$11,234
Classroom-General Supplies and Textbooks	\$666	\$261	\$269	\$283	\$260
Classroom-Purchased Services	\$190	\$309	\$168	\$213	\$187
Total Support Services	\$5,198	\$5,629	\$5,002	\$5,794	\$4,455
Support Services-Salaries and Benefits	\$4,627	\$5,263	\$4,739	\$5,461	\$4,154
Total Administrative Costs	\$2,011	\$1,909	\$1,856	\$2,227	\$2,126
Administration Salaries and Benefits	\$1,494	\$1,564	\$1,580	\$1,836	\$1,758
Total Operations and Maintenance of Plant	\$3,340	\$2,738	\$2,494	\$2,942	\$2,929
Operations and Maintenance-Salaries and Benefits	\$1,095	\$1,256	\$931	\$1,069	\$1,186
Board Contribution to Food Services	\$43	\$12	\$0	\$49	\$41
Total Extracurricular Costs	\$146	\$239	\$233	\$286	\$263
Total Equipment Costs	\$84	\$59	\$10	\$11	\$0
Legal Costs	\$29	\$10	\$48	\$35	\$31
Employee Benefits as a percentage of salaries*	28.32%	21.93%	20.09%	20.05%	19.10%

*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 2022-23 revised appropriations and the 2023-24 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)
Insurance Coverages and Benefits	SEHBP	0
	NJ School Insurance Group	0
Purchasing	E-Rate	0
	ACES Energy	0
Transportation Services, including Fuel	UCESC	0
	Roselle Park School District	0
	Educational Services Commission of NJ	0
	Garwood School District	0

Estimated Tax Rates

Municipality	Category	Amount
Winfield Township	(A) General Fund School Levy	1,753,942
	(D) Total School Levy	1,753,942
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	16,659,650
	(H) Estimated Equalized Valuation (as of 10/01/22)	16,643,100
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	10.5281
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	10.5281
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	10.5386
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	10.5386

Employee Contract List for District

Name	Category	Measure
Cassandra Rivera-Searles	Job Title	Information Technology
	Job Title II	Secretary
	Base Annual Salary Amount	\$88,556
	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	5
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$1,560
	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	not applicable
	Contractual Post-Employment Benefit Description of Payout of Vacation days	not applicable
	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	

Employee Contract List for District

Name	Category	Measure
Cassandra Rivera-Searles	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
Karen C. Johnson	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$125,000
	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	01/01/23
	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	5
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
Karen C. Johnson	Total Allowances Amount	\$1,250
	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	Payment upon retirement, not to exceed \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Payment upon separation
	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	
Ross LeBrun	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$186,452
	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
Ross LeBrun	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	None Reported
	Total Allowances Amount	\$8,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,000
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$35,781
	Contractual Post-Employment Benefit Description of Payout of Sick days	Payment upon retirement not to exceed \$7725
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Payment upon retirement or separation
	Contractual Post-Employment Benefit Description of Payout of Personal days	None listed on contract
	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
Ross LeBrun	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