

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	130.0	130.0	146.0
On Roll Special Ed Full-Time	11.0	13.0	9.0
On Roll Subtotal	141.0	143.0	155.0
In Private School Placements	1.0	1.0	2.0
Sent to Other Districts Regular	14.0	14.5	16.0
Sent to Other Districts Special Ed	8.5	10.0	7.0

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	1,685,834	1,719,551	1,719,551
	Unrestricted Miscellaneous Revenues	10-1XXX	457	19,200	20,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1	1
	Total Revenues from Local Sources		1,686,291	1,738,752	1,739,552
General Fund Revenues from State Sources	School Choice Aid	10-3116	213,984	209,184	206,597
	Categorical Transportation Aid	10-3121	60,297	60,297	60,297
	Categorical Special Education Aid	10-3132	163,663	163,663	163,663
	Equalization Aid	10-3176	1,297,521	1,193,411	1,225,389
	Categorical Security Aid	10-3177	37,248	37,248	37,248
	Total Revenues from State Sources		1,772,713	1,663,803	1,693,194
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	195,638	173,375
	Actual Revenues (Over)/Under Expenditures		-107,353	0	0
General Fund Revenues	Total Operating Budget		3,351,651	3,598,193	3,606,121
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	7,415	0	0
	Total Revenues from Local Sources	20-1XXX	7,415	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	403,467	361,660	396,900
	Total Revenues from State Sources		403,467	361,660	396,900
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	31,904	32,445	25,956
	Title II	20-4451-4455	4,230	5,461	4,369
	Title IV	20-4471-4474	4,289	10,000	0
	IDEA Part B (Handicapped)	20-4420-4429	42,022	41,732	33,385
	CARES Act Education Stabilization Fund	20-4530	33,932	0	0
	CARES-Digital Divide Grant	20-4531	1,108	0	0
	Coronavirus Relief Fund (CRF)	20-4532	8,527	0	0
	Total Revenues from Federal Sources		126,012	89,638	63,710
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	55,640	28,350
Special Revenue Fund Revenues	Total Grants and Entitlements		538,071	506,938	488,960
All Fund Revenues	Total Revenues/Sources		3,889,722	4,105,131	4,095,081

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	55,640	28,350
	Total Revenues/Sources Net of Transfers		3,889,722	4,049,491	4,066,731

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	850,909	963,551	972,151
	Special Education-Instruction	11-2XX-100-XXX	233,315	225,953	255,632
	Basic Skills/Remedial-Instruction	11-230-100-XXX	15,445	0	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	9,497	10,266	10,627
	School-Sponsored Athletics-Instruction	11-402-100-XXX	7,442	22,050	20,050
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	464,450	631,367	614,896
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	40,412	37,525	39,613
	Undistributed Expenditures-Health Services	11-000-213-XXX	71,805	59,283	62,427
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	43,770	58,460	55,284
	Undistributed Expenditures-Guidance	11-000-218-XXX	19,087	26,351	27,763
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	131,868	162,517	163,486
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	151,190	147,197	130,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	42,166	39,750	41,613
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	78,392	79,891	103,058
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	42,642	45,485	46,572
	Undistributed Expenditures-Central Services	11-000-251-XXX	96,388	97,393	97,133
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	21,915	0	0
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	441,047	344,465	362,493
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	100,825	212,700	233,322
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	483,016	425,988	370,000
	Undistributed Expenditures-Food Services	11-000-310-930	6,070	8,000	0
		Total Undistributed Expenditures		2,235,043	2,376,372
General Fund Current Expenses	Total General Current Expense		3,351,651	3,598,192	3,606,120
Capital Outlay	Interest Deposit to Capital Reserve	10-604	0	1	1
	Total Capital Outlay		0	1	1
General Fund Expenses and Transfers	General Fund Grand Total		3,351,651	3,598,193	3,606,121

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	210,372	191,309	197,901
	Support Services	20-218-200-XXX	181,174	221,541	225,849
	Facility Acquisition and Construction Services	20-218-400-XXX	11,921	4,450	1,500
	Total Preschool Education Aid	20-218-XXX-XXX	403,467	417,300	425,250
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	403,467	417,300	425,250
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	31,904	32,445	25,956
	Title II	20-XXX-XXX-XXX	4,230	5,461	4,369
	Title IV	20-XXX-XXX-XXX	4,289	10,000	0
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	42,022	41,732	33,385
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	33,932	0	0
	Bridging the Digital Divide Program	20-478-XXX-XXX	1,108	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	8,527	0	0
	Total Federal Projects	20-XXX-XXX-XXX	126,012	89,638	63,710
Special Revenue Fund Expenses	Total Special Revenue Funds		538,071	506,938	488,960
All Fund Expenses	Total Expenditures/Appropriations		3,889,722	4,105,131	4,095,081
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	55,640	28,350
	Total Expenditures Net of Transfers		3,889,722	4,049,491	4,066,731

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	262,229	423,375	423,375	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	54,683	54,683	54,684	54,685
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	195,638	195,638	0	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	3,064	2,787	2,787	2,787
	Scholarship Fund	3,938	3,038	3,038	3,038
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	\$20,727	\$22,323	\$22,059	\$21,751	\$20,337
Total Classroom Instruction	\$11,063	\$11,566	\$11,503	\$11,342	\$10,739
Classroom-Salaries and Benefits	\$10,381	\$10,710	\$11,009	\$10,855	\$10,302
Classroom-General Supplies and Textbooks	\$496	\$666	\$310	\$305	\$269
Classroom-Purchased Services	\$186	\$190	\$184	\$182	\$168
Total Support Services	\$4,924	\$5,198	\$5,681	\$5,602	\$5,002
Support Services-Salaries and Benefits	\$4,385	\$4,627	\$5,280	\$5,206	\$4,739
Total Administrative Costs	\$1,560	\$2,011	\$1,882	\$1,855	\$1,856
Administration Salaries and Benefits	\$1,227	\$1,494	\$1,578	\$1,556	\$1,580
Total Operations and Maintenance of Plant	\$2,804	\$3,340	\$2,646	\$2,609	\$2,494
Operations and Maintenance-Salaries and Benefits	\$998	\$1,095	\$1,063	\$1,048	\$931
Board Contribution to Food Services	\$143	\$43	\$57	\$56	\$0
Total Extracurricular Costs	\$172	\$146	\$273	\$269	\$233
Total Equipment Costs	\$284	\$84	\$32	\$31	\$10
Legal Costs	\$42	\$29	\$53	\$52	\$48
Employee Benefits as a percentage of salaries*	23.91%	28.32%	23.64%	23.64%	20.09%

*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.

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

Estimated Tax Rates

Municipality	Category	Amount
Winfield Township	(A) General Fund School Levy	1,719,551
	(D) Total School Levy	1,719,551
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	16,633,990
	(H) Estimated Equalized Valuation (as of 10/01/21)	16,617,440
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	10.3376
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	10.3376
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	10.3479
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	10.3479

Employee Contract List for District

Name	Category	Measure
Cassandra Rivera-Searles	Job Title	Information Technology
	Job Title II	Secretary
	Base Annual Salary Amount	\$84,824
	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	06/30/22
	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	\$1,000
	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	None listed in contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None listed in contract
	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
	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
Danielle Tarvin-Griffith	Job Title	Business Administrator
	Job Title II	Director of Early Childhood
	Base Annual Salary Amount	\$111,749
	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	06/30/22
	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

Employee Contract List for District

Name	Category	Measure
Danielle Tarvin-Griffith	Total Allowances Amount	\$5,900
	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
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Payment upon 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
	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	\$182,796
	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	Family Illness
	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	\$36,878
	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