

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	122.0	131.0	136.0
On Roll Special Ed Full-Time	13.0	12.0	18.0
On Roll Subtotal	135.0	143.0	154.0
In Private School Placements	1.0	1.0	0.0
Sent to Other Districts Regular	15.5	17.5	15.0
Sent to Other Districts Special Ed	15.0	8.0	0.0
Received	2.0		0.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,652,778	1,652,778	1,685,834
	Total Tuition	10-1300	5,926	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	12,399	19,300	19,800
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1	1
	Total Revenues from Local Sources		1,671,103	1,672,079	1,705,635
General Fund Revenues from State Sources	School Choice Aid	10-3116	225,728	212,774	213,984
	Categorical Transportation Aid	10-3121	60,297	60,297	60,297
	Extraordinary Aid	10-3131	4,299	0	0
	Categorical Special Education Aid	10-3132	163,663	163,663	163,663
	Equalization Aid	10-3176	1,320,863	1,323,509	1,297,521
	Categorical Security Aid	10-3177	37,248	37,248	37,248
	Other State Aids	10-3XXX	1,450	0	0
	Total Revenues from State Sources		1,813,548	1,797,491	1,772,713
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	158,137	27,241
	Actual Revenues (Over)/Under Expenditures		-27,241	0	0
General Fund Revenues	Total Operating Budget		3,457,410	3,627,707	3,505,589
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	0	355,628
	Total Revenues from State Sources		0	0	355,628
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	33,836	31,824	25,459
	Title II	20-4451-4455	6,454	4,867	3,894
	Title IV	20-4471-4474	10,000	10,000	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	40,420	39,840	30,953
	Total Revenues from Federal Sources		90,710	86,531	60,306
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	54,712
Special Revenue Fund Revenues	Total Grants and Entitlements		90,710	86,531	470,646
All Fund Revenues	Total Revenues/Sources		3,548,120	3,714,238	3,976,235
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	54,712
	Total Revenues/Sources Net of Transfers		3,548,120	3,714,238	3,921,523

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	928,868	975,343	975,701	
	Special Education-Instruction	11-2XX-100-XXX	216,041	238,389	247,844	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	25,467	12,021	16,441	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	8,042	10,210	9,917	
	School-Sponsored Athletics-Instruction	11-402-100-XXX	18,112	24,480	22,050	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	713,040	545,308	496,544	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	34,624	39,235	39,461	
	Undistributed Expenditures-Health Services	11-000-213-XXX	63,985	66,867	64,206	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	43,908	57,950	58,200	
	Undistributed Expenditures-Guidance	11-000-218-XXX	25,147	27,900	26,300	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	117,466	182,324	173,378	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	123,026	165,466	152,092	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	34,792	42,735	42,961	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	745	1,240	1,240	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	68,952	70,668	73,488	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	46,904	43,394	45,125	
	Undistributed Expenditures-Central Services	11-000-251-XXX	108,716	96,140	96,140	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	2,146	0	0	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	260,300	409,902	366,016	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	198,325	179,400	144,000	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	406,904	425,439	441,484	
	Undistributed Expenditures-Food Services	11-000-310-930	11,900	13,295	13,000	
	Total Undistributed Expenditures			2,260,880	2,367,263	2,233,635
	General Fund Current Expenses	Total General Current Expense		3,457,410	3,627,706	3,505,588
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		3,457,410	3,627,707	3,505,589	

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	0	177,620
	Support Services	20-218-200-XXX	0	0	227,720
	Facility Acquisition and Construction Services	20-218-400-XXX	0	0	5,000
	Total Preschool Education Aid	20-218-XXX-XXX	0	0	410,340
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	0	410,340
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	33,836	31,824	25,459
	Title II	20-XXX-XXX-XXX	6,454	4,867	3,894
	Title IV	20-XXX-XXX-XXX	10,000	10,000	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	40,420	39,840	30,953
	Total Federal Projects	20-XXX-XXX-XXX	90,710	86,531	60,306
Special Revenue Fund Expenses	Total Special Revenue Funds		90,710	86,531	470,646
All Fund Expenses	Total Expenditures/Appropriations		3,548,120	3,714,238	3,976,235
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	54,712
	Total Expenditures Net of Transfers		3,548,120	3,714,238	3,921,523

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	976	54,683	54,684	54,685
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	206,890	179,629	21,624	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	254,954	255,749	255,617	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,421	\$19,176	\$21,395	\$20,301	\$20,881
Total Classroom Instruction	\$10,518	\$10,899	\$11,168	\$10,348	\$10,901
Classroom-Salaries and Benefits	\$10,050	\$10,084	\$10,363	\$9,602	\$10,302
Classroom-General Supplies and Textbooks	\$285	\$371	\$489	\$463	\$391
Classroom-Purchased Services	\$183	\$444	\$316	\$283	\$208
Total Support Services	\$3,009	\$3,965	\$5,093	\$4,797	\$5,396
Support Services-Salaries and Benefits	\$2,409	\$3,449	\$4,084	\$3,864	\$4,314
Total Administrative Costs	\$1,772	\$1,816	\$1,649	\$1,693	\$1,667
Administration Salaries and Benefits	\$1,430	\$1,471	\$1,276	\$1,208	\$1,370
Total Operations and Maintenance of Plant	\$1,821	\$2,205	\$3,090	\$3,087	\$2,582
Operations and Maintenance-Salaries and Benefits	\$893	\$988	\$1,257	\$1,190	\$1,033
Board Contribution to Food Services	\$82	\$90	\$98	\$93	\$84
Total Extracurricular Costs	\$218	\$202	\$297	\$283	\$250
Total Equipment Costs	\$0	\$0	\$0	\$0	\$32
Legal Costs	\$45	\$33	\$106	\$120	\$65
Employee Benefits as a percentage of salaries*	24.48%	23.44%	22.42%	22.70%	24.86%

*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 2019-20 revised appropriations and the 2020-21 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	NJ School Insurance Group	0
	SEHBP	0
Professional Staff Development	Union County School Districts	0
Purchasing	E-Rate	0
	ACES Energy	0
Staffing - Other	Linden Public Schools (Substitute Services)	0
Transportation Services, including Fuel	UCESC	0
	Roselle Park School District	0

Estimated Tax Rates

Municipality	Category	Amount
Winfield Township	(A) General Fund School Levy	1,685,834
	(D) Total School Levy	1,685,834
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	16,633,403
	(H) Estimated Equalized Valuation (as of 10/01/19)	16,616,853
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	10.1352
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	10.1352
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	10.1453
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	10.1453

Employee Contract List for District

Name	Category	Measure
Cassandra Rivera-Searles	Job Title	Information Technology
	Job Title II	Secretary
	Base Annual Salary Amount	\$78,470
	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	07/01/19
	End Date of Contract	06/30/20
	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	None Reported
	Base Annual Salary Amount	\$99,000
	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	07/01/19
	End Date of Contract	06/30/20
	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	\$4,400
	Total Bonuses Amount	\$3,500
	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 \$4569
	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
	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	\$174,211
	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	\$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 \$7725
	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
	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