

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	131.0	130.0	130.0
On Roll Special Ed Full-Time	12.0	11.0	11.0
On Roll Subtotal	143.0	141.0	141.0
In Private School Placements	1.0	1.0	1.0
Sent to Other Districts Regular	17.5	14.0	14.0
Sent to Other Districts Special Ed	8.0	8.5	8.5

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,652,778	1,685,834	1,719,551
	Unrestricted Miscellaneous Revenues	10-1XXX	3,830	19,800	19,200
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1	1
	Total Revenues from Local Sources		1,656,608	1,705,635	1,738,752
General Fund Revenues from State Sources	School Choice Aid	10-3116	212,774	213,984	209,184
	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	1,323,509	1,297,521	1,193,411
	Categorical Security Aid	10-3177	37,428	37,248	37,248
	Total Revenues from State Sources		1,797,671	1,772,713	1,663,803
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	27,241	195,638
	Adjustment for Prior Year Encumbrances		0	158,545	0
	Actual Revenues (Over)/Under Expenditures		-196,046	0	0
General Fund Revenues	Total Operating Budget		3,258,233	3,664,134	3,598,193
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	349,564	355,628	361,660
	Total Revenues from State Sources		349,564	355,628	361,660
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	31,824	31,904	25,523
	Title II	20-4451-4455	4,867	5,353	4,282
	Title IV	20-4471-4474	10,000	10,000	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	39,840	42,022	33,618
	Total Revenues from Federal Sources		86,531	89,279	63,423
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	54,712	55,640
Special Revenue Fund Revenues	Total Grants and Entitlements		436,095	499,619	480,723
All Fund Revenues	Total Revenues/Sources		3,694,328	4,163,753	4,078,916
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	54,712	55,640
	Total Revenues/Sources Net of Transfers		3,694,328	4,109,041	4,023,276

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	871,562	989,678	963,551
	Special Education-Instruction	11-2XX-100-XXX	226,461	247,844	225,953
	Basic Skills/Remedial-Instruction	11-230-100-XXX	18,060	16,441	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	6,918	9,917	10,266
	School-Sponsored Athletics-Instruction	11-402-100-XXX	13,921	22,050	22,050
	Community Services Programs/Operations	11-800-330-XXX	6,396	0	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	484,255	500,832	631,367
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	39,235	39,461	37,525
	Undistributed Expenditures-Health Services	11-000-213-XXX	50,712	64,206	59,283
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	35,178	58,200	58,460
	Undistributed Expenditures-Guidance	11-000-218-XXX	24,380	26,300	26,351
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	141,187	160,687	162,517
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	164,375	152,092	147,197
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	40,310	42,961	39,750
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,240	1,240	0
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	58,984	79,988	79,891
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	40,804	48,125	45,485
	Undistributed Expenditures-Central Services	11-000-251-XXX	88,252	103,140	97,393
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	0	21,915	0
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	371,190	441,281	344,465
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	136,489	183,291	212,700
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	417,937	441,484	425,988
	Undistributed Expenditures-Food Services	11-000-310-930	20,387	13,000	8,000
		Total Undistributed Expenditures		2,114,915	2,378,203
General Fund Current Expenses	Total General Current Expense		3,258,233	3,664,133	3,598,192
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		3,258,233	3,664,134	3,598,193

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	171,885	177,620	191,309
	Support Services	20-218-200-XXX	137,237	227,720	221,541
	Facility Acquisition and Construction Services	20-218-400-XXX	40,442	5,000	4,450
	Total Preschool Education Aid	20-218-XXX-XXX	349,564	410,340	417,300
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	349,564	410,340	417,300
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	31,824	31,904	25,523
	Title II	20-XXX-XXX-XXX	4,867	5,353	4,282
	Title IV	20-XXX-XXX-XXX	10,000	10,000	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	39,840	42,022	33,618
	Total Federal Projects	20-XXX-XXX-XXX	86,531	89,279	63,423
Special Revenue Fund Expenses	Total Special Revenue Funds		436,095	499,619	480,723
All Fund Expenses	Total Expenditures/Appropriations		3,694,328	4,163,753	4,078,916
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	54,712	55,640
	Total Expenditures Net of Transfers		3,694,328	4,109,041	4,023,276

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
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	179,629	217,262	195,638	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	255,749	255,617	250,000	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,176	\$20,727	\$20,881	\$23,622	\$22,059
Total Classroom Instruction	\$10,899	\$11,063	\$10,901	\$11,983	\$11,503
Classroom-Salaries and Benefits	\$10,084	\$10,381	\$10,302	\$11,200	\$11,009
Classroom-General Supplies and Textbooks	\$371	\$496	\$391	\$455	\$310
Classroom-Purchased Services	\$444	\$186	\$208	\$329	\$184
Total Support Services	\$3,965	\$4,924	\$5,396	\$5,797	\$5,681
Support Services-Salaries and Benefits	\$3,449	\$4,385	\$4,314	\$4,705	\$5,280
Total Administrative Costs	\$1,816	\$1,560	\$1,667	\$2,097	\$1,882
Administration Salaries and Benefits	\$1,471	\$1,227	\$1,370	\$1,521	\$1,578
Total Operations and Maintenance of Plant	\$2,205	\$2,804	\$2,582	\$3,353	\$2,646
Operations and Maintenance-Salaries and Benefits	\$988	\$998	\$1,033	\$1,127	\$1,063
Board Contribution to Food Services	\$90	\$143	\$84	\$92	\$57
Total Extracurricular Costs	\$202	\$172	\$250	\$272	\$273
Total Equipment Costs	\$0	\$284	\$32	\$35	\$32
Legal Costs	\$33	\$42	\$65	\$35	\$53
Employee Benefits as a percentage of salaries*	23.44%	23.91%	24.86%	24.70%	23.64%

*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 2020-21 revised appropriations and the 2021-22 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	Mountainside School District	0
	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	1,719,551
	(D) Total School Levy	1,719,551
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	16,634,006
	(H) Estimated Equalized Valuation (as of 10/01/20)	16,617,456
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	10.3376
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	10.3376
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	10.3479
	(L) Estimated 2021-22 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	\$80,824
	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	07/01/20
	End Date of Contract	06/30/21
	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	\$0
	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	Dir of Early Childhood
	Base Annual Salary Amount	\$102,250
	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	07/01/20
	End Date of Contract	06/30/21
	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	\$2,900
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$5,000
	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	Payout upon retirement not to exceed \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Payment upon separation or retirement not to exceed 5 days
	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	\$3,000
	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 \$9525
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Payout upon retirement or separation not to exceed \$23,977
	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