

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	125.0	132.0	138.0
On Roll Special Ed Full-Time	10.0	14.0	15.0
On Roll Subtotal	135.0	146.0	153.0
In Private School Placements	1.0	1.0	1.0
Sent to Other Districts Regular	16.0	22.5	22.0
Sent to Other Districts Special Ed	7.5	6.0	6.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,719,551	1,753,942	1,789,021
	Unrestricted Miscellaneous Revenues	10-1XXX	124,093	20,000	20,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	0	100
	Total Revenues from Local Sources		1,843,644	1,773,942	1,809,121
General Fund Revenues from State Sources	School Choice Aid	10-3116	206,597	200,149	205,191
	Categorical Transportation Aid	10-3121	60,297	60,297	60,297
	Extraordinary Aid	10-3131	36,198	0	0
	Categorical Special Education Aid	10-3132	163,663	163,663	163,663
	Equalization Aid	10-3176	1,225,389	1,207,456	1,869,770
	Categorical Security Aid	10-3177	37,248	37,248	37,248
	Other State Aids	10-3XXX	12,772	0	0
Total Revenues from State Sources		1,742,164	1,668,813	2,336,169	
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	342,372	0
	Adjustment for Prior Year Encumbrances		0	30,549	0
	Actual Revenues (Over)/Under Expenditures		228,440	0	0
General Fund Revenues	Total Operating Budget		3,814,248	3,815,676	4,145,290
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	23,301	0	0
	Total Revenues from Local Sources	20-1XXX	23,301	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	0	40,316
	Preschool Education Aid	20-3218	397,387	330,132	381,072
	Total Revenues from State Sources		397,387	330,132	421,388
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	32,389	24,411	19,529
	Title II	20-4451-4455	4,821	3,043	2,434
	Title IV	20-4471-4474	11,182	10,000	8,000
	IDEA Part B (Handicapped)	20-4420-4429	43,036	43,615	34,892
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	7,765	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	1,408	0	0
	ARP-ESSER	20-4540	59,931	0	0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	CRRSA Act-ESSER II	20-4534	10,176	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	1,872	0	0
	CRRSA Act-Mental Health Grant	20-4536	3,810	0	0
	Total Revenues from Federal Sources		176,390	81,069	64,855
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	28,350	0	31,756
Special Revenue Fund Revenues	Total Grants and Entitlements		625,878	411,201	517,999
All Fund Revenues	Total Revenues/Sources		4,440,126	4,226,877	4,663,289
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	28,350	0	31,756
	Total Revenues/Sources Net of Transfers		4,411,776	4,226,877	4,631,533

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	981,477	990,322	1,279,499
	Special Education-Instruction	11-2XX-100-XXX	371,017	254,779	341,333
	Basic Skills/Remedial-Instruction	11-230-100-XXX	57,978	0	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	7,437	10,868	11,250
	School-Sponsored Athletics-Instruction	11-402-100-XXX	24,270	23,096	27,050
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	522,634	683,177	552,652
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	40,392	44,278	52,755
	Undistributed Expenditures-Health Services	11-000-213-XXX	58,932	76,839	80,028
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	90,597	55,285	90,889
	Undistributed Expenditures-Guidance	11-000-218-XXX	27,763	35,108	41,371
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	154,445	190,933	184,002
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	130,636	114,493	165,996
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	40,415	46,640	53,975
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,614	2,000	2,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	115,210	89,294	82,712
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	47,035	55,936	47,468
	Undistributed Expenditures-Central Services	11-000-251-XXX	118,376	129,495	89,400
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	397,307	408,088	417,823
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	179,034	226,455	113,155
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	437,046	372,450	505,832
	Undistributed Expenditures-Food Services	11-000-310-930	0	6,140	6,000
		Total Undistributed Expenditures		2,363,436	2,536,611
General Fund Current Expenses	Total General Current Expense		3,805,615	3,815,676	4,145,190
Capital Outlay	Equipment	12-XXX-XXX-730	8,633	0	0
	Interest Deposit to Capital Reserve	10-604	0	0	100
	Total Capital Outlay		8,633	0	100
General Fund Expenses and Transfers	General Fund Grand Total		3,814,248	3,815,676	4,145,290

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	198,452	257,440	274,102
	Support Services	20-218-200-XXX	224,856	72,692	136,726
	Facility Acquisition and Construction Services	20-218-400-XXX	2,429	0	42,316
	Total Preschool Education Aid	20-218-XXX-XXX	425,737	330,132	453,144
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	425,737	330,132	453,144
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	32,389	24,411	19,529
	Title II	20-XXX-XXX-XXX	4,821	3,043	2,434
	Title IV	20-XXX-XXX-XXX	11,182	10,000	8,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	43,036	43,615	34,892
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	10,176	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	1,872	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	3,810	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	59,931	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	7,765	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	1,408	0	0
	Total Federal Projects	20-XXX-XXX-XXX	176,390	81,069	64,855
Special Revenue Fund Expenses	Total Special Revenue Funds		625,878	411,201	517,999
All Fund Expenses	Total Expenditures/Appropriations		4,440,126	4,226,877	4,663,289
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	28,350	0	31,756
	Total Expenditures Net of Transfers		4,411,776	4,226,877	4,631,533

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	746,292	500,000	250,000	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	54,683	54,683	54,683	54,783
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	92,372	92,372	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	0	0	0	0
	Scholarship Fund	2,488	2,038	2,038	2,038
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$22,599	\$25,625	\$21,508	\$22,159	\$25,219
Total Classroom Instruction	\$12,030	\$13,893	\$11,681	\$12,130	\$14,736
Classroom-Salaries and Benefits	\$11,460	\$13,301	\$11,234	\$11,465	\$13,855
Classroom-General Supplies and Textbooks	\$261	\$339	\$260	\$265	\$392
Classroom-Purchased Services	\$309	\$253	\$187	\$400	\$488
Total Support Services	\$5,629	\$5,879	\$4,455	\$4,547	\$5,487
Support Services-Salaries and Benefits	\$5,263	\$5,197	\$4,154	\$4,239	\$4,882
Total Administrative Costs	\$1,909	\$2,400	\$2,126	\$2,169	\$1,669
Administration Salaries and Benefits	\$1,564	\$1,981	\$1,758	\$1,794	\$1,265
Total Operations and Maintenance of Plant	\$2,738	\$3,142	\$2,929	\$2,989	\$2,982
Operations and Maintenance-Salaries and Benefits	\$1,256	\$1,332	\$1,186	\$1,210	\$1,360
Board Contribution to Food Services	\$12	\$0	\$41	\$42	\$39
Total Extracurricular Costs	\$239	\$265	\$263	\$268	\$291
Total Equipment Costs	\$59	\$81	\$0	\$0	\$277
Legal Costs	\$10	\$9	\$31	\$32	\$33
Employee Benefits as a percentage of salaries*	21.93%	21.10%	19.10%	19.10%	22.65%

\*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 2023-24 revised appropriations and the 2024-25 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
	Ed-Data	0
	ACES	0
Transportation Services, including Fuel	UCESC	0
	Garwood School District	0



Estimated Tax Rates

Municipality	Category	Amount
Winfield Township	(A) General Fund School Levy	1,789,021
	(D) Total School Levy	1,789,021
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	16,566,700
	(H) Estimated Equalized Valuation (as of 10/01/23)	16,550,150
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	10.7989
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	10.7989
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	10.8097
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	10.8097

Employee Contract List for District

Name	Category	Measure
Cassandra Rivera-Searles	Job Title	Information Technology
	Job Title II	Secretary
	Base Annual Salary Amount	\$91,212
	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	07/01/23
	End Date of Contract	06/30/24
	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)	\$3,000
	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	no payout per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	no payout per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	no payout per 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	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$25,000
	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	03/01/24
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	86
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
Danielle Tarvin	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	no payout per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	no payout per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	no payout per 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	\$188,000
	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	07/01/23
	End Date of Contract	06/30/28
	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	\$5,000
	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	\$36,798
	Contractual Post-Employment Benefit Description of Payout of Sick days	upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	upon retirement or separation
	Contractual Post-Employment Benefit Description of Payout of Personal days	no payout
	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