

**Advertised Enrollments**

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	158.0	122.0	122.0
On Roll Special Ed Full-Time	9.0	13.0	13.0
On Roll Subtotal	167.0	135.0	135.0
In Private School Placements		1.0	1.0
Sent to Other Districts Regular	18.5	15.5	15.5
Sent to Other Districts Special Ed	17.0	15.0	15.0
Received	3.0	2.0	2.0

**Advertised Revenues**

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,620,371	1,652,778	1,652,778
	Total Tuition	10-1300	5,931	3,500	0
	Unrestricted Miscellaneous Revenues	10-1XXX	1,591	18,800	19,300
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1	1
	Total Revenues from Local Sources		1,627,893	1,675,079	1,672,079
General Fund Revenues from State Sources	School Choice Aid	10-3116	161,355	225,728	212,774
	Categorical Transportation Aid	10-3121	60,297	60,297	60,297
	Extraordinary Aid	10-3131	4,084	0	0
	Categorical Special Education Aid	10-3132	98,817	163,663	163,663
	Equalization Aid	10-3176	1,320,863	1,320,863	1,323,509
	Categorical Security Aid	10-3177	20,252	37,248	37,248
	Adjustment Aid	10-3178	32,874	0	0
	PARCC Readiness Aid	10-3181	1,640	0	0
	Per Pupil Growth Aid	10-3182	1,640	0	0
	Professional Learning Community Aid	10-3183	1,660	0	0
	Other State Aids	10-3XXX	870	0	0
	Total Revenues from State Sources		1,704,352	1,807,799	1,797,491
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	53,707	158,137
	Actual Revenues (Over)/Under Expenditures		-158,137	0	0
General Fund Revenues	Total Operating Budget		3,174,108	3,536,585	3,627,707
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	33,946	33,836	27,069
	Title II	20-4451-4455	6,103	6,454	5,163
	Title IV	20-4471-4474	10,000	10,000	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	39,899	40,420	32,336
	Total Revenues from Federal Sources		89,948	90,710	64,568
Special Revenue Fund Revenues	Total Grants and Entitlements		89,948	90,710	64,568
All Fund Revenues	Total Revenues/Sources		3,264,056	3,627,295	3,692,275
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,264,056	3,627,295	3,692,275

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	910,395	936,305	977,238
	Special Education-Instruction	11-2XX-100-XXX	161,996	231,475	238,389
	Basic Skills/Remedial-Instruction	11-230-100-XXX	22,173	30,950	35,874
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	7,110	8,650	10,210
	School-Sponsored Athletics-Instruction	11-402-100-XXX	21,034	24,837	24,150
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	683,741	673,811	559,925
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	30,265	31,249	39,235
	Undistributed Expenditures-Health Services	11-000-213-XXX	62,137	64,567	66,867
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	51,567	60,200	57,950
	Undistributed Expenditures-Guidance	11-000-218-XXX	22,402	25,621	27,900
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	0	132,576	185,251
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	0	114,011	165,466
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	49,073	34,749	42,735
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	171,353	1,200	1,240
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	80,016	69,250	64,244
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	47,629	42,671	39,449
	Undistributed Expenditures-Central Services	11-000-251-XXX	89,165	88,925	87,400
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	0	4,400	0
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	218,184	319,038	386,049
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	137,836	155,440	179,400
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	396,955	421,952	425,439
	Undistributed Expenditures-Food Services	11-000-310-930	11,077	11,000	13,295
		Total Undistributed Expenditures		2,051,400	2,250,660
General Fund Current Expenses	Total General Current Expense		3,174,108	3,482,877	3,627,706
Capital Outlay	Increase In Capital Reserve	10-604	0	53,707	0
	Interest Deposit to Capital Reserve	10-604	0	1	1
	Total Capital Outlay		0	53,708	1
General Fund Expenses and Transfers	General Fund Grand Total		3,174,108	3,536,585	3,627,707

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	33,946	33,836	27,069
	Title II	20-XXX-XXX-XXX	6,103	6,454	5,163
	Title IV	20-XXX-XXX-XXX	10,000	10,000	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	39,899	40,420	32,336
	Total Federal Projects	20-XXX-XXX-XXX	89,948	90,710	64,568
Special Revenue Fund Expenses	Total Special Revenue Funds		89,948	90,710	64,568
All Fund Expenses	Total Expenditures/Appropriations		3,264,056	3,627,295	3,692,275
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,264,056	3,627,295	3,692,275

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	976	976	54,684	54,685
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	48,885	206,890	158,005	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	254,822	254,954	250,132	250,000
	Repayment of Debt	0	0	0	0

**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,325	\$17,421	\$17,461	\$19,656	\$21,395
Total Classroom Instruction	\$10,031	\$10,518	\$9,892	\$11,177	\$11,168
Classroom-Salaries and Benefits	\$9,484	\$10,050	\$9,185	\$10,349	\$10,363
Classroom-General Supplies and Textbooks	\$309	\$285	\$413	\$452	\$489
Classroom-Purchased Services	\$238	\$183	\$294	\$375	\$316
Total Support Services	\$2,462	\$3,009	\$3,557	\$3,868	\$5,093
Support Services-Salaries and Benefits	\$2,031	\$2,409	\$2,573	\$2,899	\$4,084
Total Administrative Costs	\$1,636	\$1,772	\$1,466	\$1,650	\$1,649
Administration Salaries and Benefits	\$1,295	\$1,430	\$1,134	\$1,277	\$1,276
Total Operations and Maintenance of Plant	\$1,820	\$1,821	\$2,253	\$2,622	\$3,090
Operations and Maintenance-Salaries and Benefits	\$1,043	\$893	\$870	\$979	\$1,257
Board Contribution to Food Services	\$136	\$82	\$66	\$81	\$98
Total Extracurricular Costs	\$240	\$218	\$228	\$258	\$297
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$41	\$45	\$66	\$74	\$106
Employee Benefits as a percentage of salaries*	21.71%	24.48%	24.91%	24.89%	22.42%

\*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 2018-19 revised appropriations and the 2019-20 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.

**Estimated Tax Rates**

Municipality	Category	Amount
Winfield Township	(A) General Fund School Levy	1,652,778
	(D) Total School Levy	1,652,778
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	16,632,903
	(H) Estimated Equalized Valuation (as of 10/01/18)	16,616,353
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	9.9368
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	9.9368
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	9.9467
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	9.9467

Employee Contract List for District

Name	Category	Measure
Danielle Tarvin-Griffith	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$84,875
	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	08/13/18
	End Date of Contract	06/30/19
	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	\$7,430
	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	Amount not to exceed \$2238
	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

Employee Contract List for District

Name	Category	Measure
Danielle Tarvin-Griffith	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	\$147,794
	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	07/01/18
	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

Employee Contract List for District

Name	Category	Measure
Ross LeBrun	Total Allowances Amount	\$8,000
	Total Bonuses Amount	\$22,904
	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 \$15000
	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
	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	