

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	132.0	125.0	130.0
On Roll Special Ed Full-Time	14.0	16.0	17.0
On Roll Subtotal	146.0	141.0	147.0
In Private School Placements	1.0	1.0	1.0
Sent to Other Districts Regular	22.5	26.5	25.0
Sent to Other Districts Special Ed	6.0	3.5	6.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	1,753,942	1,789,021	1,824,801
	Total Tax Levy	10-121x	1,753,942	1,789,021	1,824,801
	Unrestricted Miscellaneous Revenues	10-1XXX	4,131	20,000	20,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	100	100
	Total Revenues from Local Sources		1,758,073	1,809,121	1,844,901
General Fund Revenues from State Sources	School Choice Aid	10-3116	200,149	205,191	240,768
	Categorical Transportation Aid	10-3121	60,297	60,297	24,991
	Extraordinary Aid	10-3131	24,120	0	0
	Categorical Special Education Aid	10-3132	163,663	163,663	165,156
	Equalization Aid	10-3176	1,207,456	1,869,770	1,959,028
	Categorical Security Aid	10-3177	37,248	37,248	42,887
	Other State Aids	10-3XXX	2,730	0	0
	Total Revenues from State Sources		1,695,663	2,336,169	2,432,830
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	0	200,197
	Adjustment for Prior Year Encumbrances		0	3,720	0
	Actual Revenues (Over)/Under Expenditures		169,004	0	0
General Fund Revenues	Total Operating Budget		3,622,740	4,149,010	4,477,928
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	14,518	0	0
	Total Revenues from Local Sources	20-1XXX	14,518	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	40,316	39,829
	Preschool Education Aid	20-3218	330,132	381,072	450,503
	Total Revenues from State Sources		330,132	421,388	490,332
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	24,411	24,394	19,515
	Title II	20-4451-4455	3,043	3,426	2,741
	Title IV	20-4471-4474	10,000	10,000	8,000
	IDEA Part B (Handicapped)	20-4420-4429	43,615	45,317	36,254
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	10,152	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	15,000	0	0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	43,592	0	0
	ARP-ESSER	20-4540	83,550	0	0
	Total Revenues from Federal Sources		233,363	83,137	66,510
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	31,756	32,890
Special Revenue Fund Revenues	Total Grants and Entitlements		577,867	536,281	589,732
All Fund Revenues	Total Revenues/Sources		4,200,607	4,685,291	5,067,660
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	31,756	32,890
	Total Revenues/Sources Net of Transfers		4,200,607	4,653,535	5,034,770

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,064,869	1,283,219	1,357,924
	Special Education-Instruction	11-2XX-100-XXX	410,597	341,333	354,479
	Basic Skills/Remedial-Instruction	11-230-100-XXX	28,022	0	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	9,136	11,250	11,250
	School-Sponsored Athletics-Instruction	11-402-100-XXX	19,311	27,050	26,050
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	526,703	552,652	706,747
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	45,606	52,755	54,944
	Undistributed Expenditures-Health Services	11-000-213-XXX	84,902	80,028	78,410
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	56,330	90,889	70,350
	Undistributed Expenditures-Guidance	11-000-218-XXX	40,313	41,371	41,659
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	136,859	184,002	210,177
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	111,262	165,996	208,308
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	47,881	53,975	50,384
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,304	2,000	2,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	112,952	82,712	82,883
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	55,936	47,468	48,798
	Undistributed Expenditures-Central Services	11-000-251-XXX	125,122	89,400	96,200
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	347,213	417,823	368,779
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	49,705	113,155	129,486
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	345,717	505,832	573,000
	Undistributed Expenditures-Food Services	11-000-310-930	0	6,000	6,000
	Total Undistributed Expenditures		2,090,805	2,486,058	2,728,125
General Fund Current Expenses	Total General Current Expense		3,622,740	4,148,910	4,477,828
Capital Outlay	Interest Deposit to Capital Reserve	10-604	0	100	100
	Total Capital Outlay		0	100	100
General Fund Expenses and Transfers	General Fund Grand Total		3,622,740	4,149,010	4,477,928

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	265,741	274,102	286,195
	Support Services	20-218-200-XXX	64,391	136,726	192,198
	Facility Acquisition and Construction Services	20-218-400-XXX	0	42,316	44,829
	Total Preschool Education Aid	20-218-XXX-XXX	330,132	453,144	523,222
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	330,132	453,144	523,222
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	24,411	24,394	19,515
	Title II	20-XXX-XXX-XXX	3,043	3,426	2,741
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	43,615	45,317	36,254
	ARP-ESSER Grant Program	20-487-xxx-xxx	83,550	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	10,152	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	15,000	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	43,592	0	0
	Total Federal Projects	20-XXX-XXX-XXX	233,363	83,137	66,510
Special Revenue Fund Expenses	Total Special Revenue Funds		577,867	536,281	589,732
All Fund Expenses	Total Expenditures/Appropriations		4,200,607	4,685,291	5,067,660
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	31,756	32,890
	Total Expenditures Net of Transfers		4,200,607	4,653,535	5,034,770

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	500,000	276,850	276,850	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	54,683	54,683	54,783	54,883
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	92,372	173,347	173,347	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	0	596	596	596
	Scholarship Fund	2,038	1,588	1,588	1,588
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$25,625	\$23,852	\$25,219	\$27,391	\$27,803
Total Classroom Instruction	\$13,893	\$14,361	\$14,736	\$16,017	\$16,405
Classroom-Salaries and Benefits	\$13,301	\$13,637	\$13,855	\$15,035	\$15,454
Classroom-General Supplies and Textbooks	\$339	\$256	\$392	\$426	\$381
Classroom-Purchased Services	\$253	\$467	\$488	\$556	\$570
Total Support Services	\$5,879	\$4,257	\$5,487	\$5,954	\$6,387
Support Services-Salaries and Benefits	\$5,197	\$3,888	\$4,882	\$5,298	\$5,572
Total Administrative Costs	\$2,400	\$2,346	\$1,669	\$1,811	\$1,823
Administration Salaries and Benefits	\$1,981	\$1,971	\$1,265	\$1,372	\$1,390
Total Operations and Maintenance of Plant	\$3,142	\$2,649	\$2,982	\$3,236	\$2,832
Operations and Maintenance-Salaries and Benefits	\$1,332	\$1,439	\$1,360	\$1,476	\$1,645
Board Contribution to Food Services	\$0	\$0	\$39	\$43	\$41
Total Extracurricular Costs	\$265	\$229	\$291	\$315	\$299
Total Equipment Costs	\$81	\$0	\$277	\$300	\$305
Legal Costs	\$9	\$0	\$33	\$35	\$34
Employee Benefits as a percentage of salaries*	21.10%	15.82%	22.65%	22.65%	24.42%

*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 2024-25 revised appropriations and the 2025-26 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	0
Transportation Services, including Fuel	UCESC	0
	Garwood School District	0
	Union County	0

Estimated Tax Rates

Municipality	Category	Amount
Winfield Township	(A) General Fund School Levy	1,824,801
	(D) Total School Levy	1,824,801
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	16,566,700
	(H) Estimated Equalized Valuation (as of 10/01/24)	16,550,150
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	11.0149
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	11.0149
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	11.0259
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	11.0259

Employee Contract List for District

Name	Category	Measure
Cassandra Rivera-Searles	Job Title	Information Technology
	Job Title II	Secretary
	Base Annual Salary Amount	\$93,950
	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	07/01/24
	End Date of Contract	06/30/25
	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	0
	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	\$70,000
	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	07/01/24
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	24
	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	\$181,560
	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	0
	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	\$39,146
	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