

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	125.0	127.0	129.0
On Roll Regular Shared-Time		18.0	18.0
On Roll Special Ed Full-Time	16.0	18.0	18.0
On Roll Subtotal	141.0	163.0	165.0
In Private School Placements	1.0	3.0	3.0
Sent to Other Districts Regular	26.5	27.0	32.0
Sent to Other Districts Special Ed	3.5	6.5	5.5

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	1,789,021	1,824,801	1,920,487
	Total Tax Levy	10-121x	1,789,021	1,824,801	1,920,487
	Unrestricted Miscellaneous Revenues	10-1XXX	36,559	20,000	20,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	100	100
	Total Revenues from Local Sources		1,825,580	1,844,901	1,940,587
General Fund Revenues from State Sources	School Choice Aid	10-3116	205,191	240,768	204,824
	Categorical Transportation Aid	10-3121	60,297	24,991	27,023
	Extraordinary Aid	10-3131	34,605	0	0
	Categorical Special Education Aid	10-3132	163,663	165,156	188,083
	Equalization Aid	10-3176	1,869,770	1,959,028	2,067,816
	Categorical Security Aid	10-3177	37,248	42,887	40,665
	Other State Aids	10-3XXX	1,868	0	0
	Total Revenues from State Sources		2,372,642	2,432,830	2,528,411
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	200,197	101,044
	Actual Revenues (Over)/Under Expenditures		-97,324	0	0
General Fund Revenues	Total Operating Budget		4,100,898	4,477,928	4,570,042
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	21,134	0	0
	Scholarship Fund Revenue	20-1770	26	0	0
	Total Revenues from Local Sources	20-1XXX	21,160	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	39,829	39,829
	Preschool Education Aid	20-3218	453,144	450,503	476,924
	Total Revenues from State Sources		453,144	490,332	516,753
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	24,394	19,515	0
	Title II	20-4451-4455	3,426	2,741	2,023
	Title IV	20-4471-4474	10,000	8,000	7,500
	IDEA Part B (Handicapped)	20-4420-4429	47,126	36,254	32,326
	ARP-ESSER	20-4540	41,769	0	0
	Total Revenues from Federal Sources		126,715	66,510	41,849
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	32,890	34,066

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		601,581	589,732	592,668
All Fund Revenues	Total Revenues/Sources		4,702,479	5,067,660	5,162,710
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	32,890	34,066
	Total Revenues/Sources Net of Transfers		4,702,479	5,034,770	5,128,644

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,233,280	1,312,735	1,186,017
	Special Education-Instruction	11-2XX-100-XXX	341,243	354,479	363,491
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	12,379	11,250	11,250
	School-Sponsored Athletics-Instruction	11-402-100-XXX	27,042	26,050	24,050
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	541,324	710,747	860,222
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	52,755	54,944	56,836
	Undistributed Expenditures-Health Services	11-000-213-XXX	79,618	78,410	79,555
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	75,917	65,218	60,300
	Undistributed Expenditures-Guidance	11-000-218-XXX	40,792	41,659	42,759
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	192,912	219,809	182,084
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	165,996	203,908	210,753
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	53,975	50,384	51,836
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,842	2,000	2,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	83,676	82,528	83,389
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	47,468	53,798	49,724
	Undistributed Expenditures-Central Services	11-000-251-XXX	85,613	102,644	86,200
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	431,505	398,779	392,990
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	117,508	129,486	130,486
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	511,977	573,000	690,000
	Undistributed Expenditures-Food Services	11-000-310-930	4,000	6,000	6,000
	Total Undistributed Expenditures		2,486,878	2,773,314	2,985,134
General Fund Current Expenses	Total General Current Expense		4,100,822	4,477,828	4,569,942
Capital Outlay	Equipment	12-XXX-XXX-730	76	0	0
	Interest Deposit to Capital Reserve	10-604	0	100	100
	Total Capital Outlay		76	100	100
General Fund Expenses and Transfers	General Fund Grand Total		4,100,898	4,477,928	4,570,042

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	274,102	286,195	288,986
	Support Services	20-218-200-XXX	136,726	192,198	246,833
	Facility Acquisition and Construction Services	20-218-400-XXX	42,316	44,829	15,000
	Total Preschool Education Aid	20-218-XXX-XXX	453,144	523,222	550,819
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	453,144	523,222	550,819
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	24,394	19,515	0
	Title II	20-XXX-XXX-XXX	3,426	2,741	2,023
	Title IV	20-XXX-XXX-XXX	10,000	8,000	7,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	47,126	36,254	32,326
	ARP-ESSER Grant Program	20-487-xxx-xxx	41,769	0	0
	Total Federal Projects	20-XXX-XXX-XXX	126,715	66,510	41,849
Special Revenue Fund Expenses	Total Special Revenue Funds		601,581	589,732	592,668
All Fund Expenses	Total Expenditures/Appropriations		4,702,479	5,067,660	5,162,710
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	32,890	34,066
	Total Expenditures Net of Transfers		4,702,479	5,034,770	5,128,644

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	276,850	377,894	351,044	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	173,347	173,347	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
Restricted for Special Revenue Fund	Student Activity Fund	596	8	8	8
	Scholarship Fund	1,588	1,614	1,614	1,614
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$23,852	\$27,327	\$27,803	\$26,514	\$26,160
Total Classroom Instruction	\$14,361	\$15,973	\$16,405	\$15,324	\$15,052
Classroom-Salaries and Benefits	\$13,637	\$15,035	\$15,454	\$14,250	\$14,297
Classroom-General Supplies and Textbooks	\$256	\$351	\$381	\$331	\$231
Classroom-Purchased Services	\$467	\$587	\$570	\$743	\$524
Total Support Services	\$4,257	\$5,866	\$6,387	\$6,116	\$6,048
Support Services-Salaries and Benefits	\$3,888	\$4,943	\$5,572	\$5,309	\$5,346
Total Administrative Costs	\$2,346	\$1,775	\$1,823	\$1,827	\$1,728
Administration Salaries and Benefits	\$1,971	\$1,251	\$1,390	\$1,374	\$1,320
Total Operations and Maintenance of Plant	\$2,649	\$3,290	\$2,832	\$2,905	\$2,988
Operations and Maintenance-Salaries and Benefits	\$1,439	\$1,208	\$1,645	\$1,578	\$1,924
Board Contribution to Food Services	\$0	\$28	\$41	\$39	\$38
Total Extracurricular Costs	\$229	\$328	\$299	\$287	\$283
Total Equipment Costs	\$0	\$301	\$305	\$291	\$96
Legal Costs	\$0	\$35	\$34	\$32	\$32
Employee Benefits as a percentage of salaries*	15.82%	23.50%	24.42%	25.03%	32.23%

*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.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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	1,920,487
	(D) Total School Levy	1,920,487
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	16,566,700
	(H) Estimated Equalized Valuation (as of 10/01/25)	16,550,150
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	11.5925
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	11.5925
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	11.6040
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	11.6040

Employee Contract List for District

Name	Category	Measure
Brooke Burik	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$105,000
	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	07/01/25
	End Date of Contract	06/30/26
	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	\$3,250
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,276
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$4,442
	Contractual Post-Employment Benefit Description of Payout of Sick days	upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	upon seperation
	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

Employee Contract List for District

Name	Category	Measure
Brooke Burik	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
Cassandra Rivera-Searles	Job Title	Information Technology
	Job Title II	None Reported
	Base Annual Salary Amount	\$96,767
	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	07/01/25
	End Date of Contract	06/30/26
	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

Employee Contract List for District

Name	Category	Measure
Cassandra Rivera-Searles	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
	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	None Reported
	Base Annual Salary Amount	\$185,191
	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	\$41,504
	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 seperation
	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