

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	1.0		0.0
On Roll Subtotal	1.0	0.0	0.0
In Private School Placements	2.0	2.0	3.0
Sent to Other Districts Regular	200.0	170.0	167.0
Sent to Other Districts Special Ed	39.0	41.0	41.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	2,923,137	2,923,137	2,806,212
	Rents and Royalties	10-1910	29,460	28,526	29,810
	Unrestricted Miscellaneous Revenues	10-1XXX	25,313	1,000	1,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	5	5
	Interest Earned on Capital Reserve Funds	10-1XXX	0	0	50
	Total Revenues from Local Sources		2,977,910	2,952,668	2,837,077
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	132,194	132,194	132,194
	Categorical Special Education Aid	10-3132	130,013	130,013	130,013
	Equalization Aid	10-3176	2,208,894	1,996,704	1,269,260
	Categorical Security Aid	10-3177	43,725	43,725	43,725
	Other State Aids	10-3XXX	141,293	0	0
	Total Revenues from State Sources		2,656,119	2,302,636	1,575,192
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	291,621	315,485
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	70,000
	Withdrawal from Tuition Reserve for Excess Over Adjustments	10-311	0	0	396,488
	Adjustment for Prior Year Encumbrances		0	1,287	0
	Actual Revenues (Over)/Under Expenditures		-1,213,593	0	0
General Fund Revenues	Total Operating Budget		4,420,436	5,548,212	5,194,242
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	359,942	340,900	272,720
	Total Revenues from State Sources		359,942	340,900	272,720
Special Revenue Fund Revenues	Total Grants and Entitlements		359,942	340,900	272,720
All Fund Revenues	Total Revenues/Sources		4,780,378	5,889,112	5,466,962
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,780,378	5,889,112	5,466,962

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,964,888	4,785,921	4,371,406
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	3,309	4,000	4,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	0	4,000	4,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	40,265	38,479	43,479
	Undistributed Expenditures-Central Services	11-000-251-XXX	60,258	64,050	52,785
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	37,878	84,672	58,260
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	310,187	487,367	547,859
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,080	3,287	5,967
	Total Undistributed Expenditures		4,419,865	5,471,776	5,087,756
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	5	5
General Fund Current Expenses	Total General Current Expense		4,419,865	5,471,781	5,087,761
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	571	40,571	70,571
	Interest Deposit to Capital Reserve	10-604	0	0	50
	Total Capital Outlay		571	40,571	70,621
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	35,860	35,860
	General Fund Grand Total		4,420,436	5,548,212	5,194,242
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	15,797	13,688	10,950
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	117,187	103,287	82,629
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	139,362	133,180	106,544
	Nonpublic Nursing Services	20-XXX-XXX-XXX	27,328	29,160	23,328
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	10,248	9,300	7,441
	Nonpublic Security Aid	20-XXX-XXX-XXX	50,020	52,285	41,828
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	359,942	340,900	272,720
Special Revenue Fund Expenses	Total Special Revenue Funds		359,942	340,900	272,720
All Fund Expenses	Total Expenditures/Appropriations		4,780,378	5,889,112	5,466,962
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,780,378	5,889,112	5,466,962

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	541,621	542,869	251,248	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	0	500,000	500,000	430,050
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	16,638	16,971	16,976	16,981
	Legal Reserve	0	314,237	314,237	0
	Unemployment Fund	0	0	0	0
	Tuition Reserve	0	396,488	396,488	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	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Estimated Tax Rates

Municipality	Category	Amount
Newfield Borough	(A) General Fund School Levy	2,806,212
	(D) Total School Levy	2,806,212
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	135,393,400
	(H) Estimated Equalized Valuation (as of 10/01/23)	187,889,814
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	2.0726
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	2.0726
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.4935
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.4935