

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	789.0	776.0	801.0
On Roll Special Ed Full-Time	119.0	140.0	140.0
On Roll Subtotal	908.0	916.0	941.0
In Private School Placements	2.0	2.0	5.0
Sent to Other Districts Special Ed	3.0	4.0	3.0
Received	3.0	7.0	9.0

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	9,272,445	9,609,682	10,049,480
	Total Tuition	10-1300	12,000	12,000	44,000
	Unrestricted Miscellaneous Revenues	10-1XXX	76,113	45,000	45,200
	Interest Earned on Maintenance Reserve	10-1XXX	480	480	480
	Interest Earned on Capital Reserve Funds	10-1XXX	720	720	720
	Total Revenues from Local Sources		9,361,758	9,667,882	10,139,880
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	14,004	59,085	59,085
	Extraordinary Aid	10-3131	28,641	40,000	30,000
	Categorical Special Education Aid	10-3132	597,038	666,852	666,852
	Equalization Aid	10-3176	3,234,667	3,234,667	3,350,671
	Categorical Security Aid	10-3177	28,076	114,731	114,731
	Under Adequacy Aid	10-3180	11,295	0	0
	PARCC Readiness Aid	10-3181	9,660	0	0
	Per Pupil Growth Aid	10-3182	9,660	0	0
	Professional Learning Community Aid	10-3183	8,830	0	0
	Other State Aids	10-3XXX	6,670	0	0
	Total Revenues from State Sources		3,948,541	4,115,335	4,221,339
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	4,693	13,175	20,292
	Total Revenues from Federal Sources		4,693	13,175	20,292
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	617,477	453,465
	Transfers from Other Funds	10-5200	35,000	0	0
	Adjustment for Prior Year Encumbrances		0	5,048	0
	Actual Revenues (Over)/Under Expenditures		170,314	0	0
General Fund Revenues	Total Operating Budget		13,520,306	14,418,917	14,834,976
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	5,498	2,054	0
	Total Revenues from Local Sources	20-1XXX	5,498	2,054	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	951,030	967,715
	Total Revenues from State Sources		0	951,030	967,715

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	285,676	279,902	223,922
	Title II	20-4451-4455	21,677	61,002	37,968
	Title IV	20-4471-4474	10,000	26,931	13,545
	I.D.E.A. Part B (Handicapped)	20-4420-4429	224,995	227,525	182,020
	Total Revenues from Federal Sources		542,348	595,360	457,455
Special Revenue Fund Revenues	Total Grants and Entitlements		547,846	1,548,444	1,425,170
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	613,468	604,815	245,562
	Total Revenues from Local Sources		613,468	604,815	245,562
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	155,895	154,322	150,349
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	4	0
	Withdrawal from Debt Service Reserve	40-313	0	0	345,943
	Total Local Repayment of Debt		769,363	759,141	741,854
Debt Service Fund Revenues	Total Repayment of Debt		769,363	759,141	741,854
All Fund Revenues	Total Revenues/Sources		14,837,515	16,726,502	17,002,000
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		14,837,515	16,726,502	17,002,000

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	4,809,830	4,884,488	4,955,658
	Special Education-Instruction	11-2XX-100-XXX	1,896,763	2,024,227	2,259,308
	Basic Skills/Remedial-Instruction	11-230-100-XXX	352,776	331,391	293,343
	Bilingual Education-Instruction	11-240-100-XXX	55,890	58,692	58,592
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	23,053	22,000	24,835
	School-Sponsored Athletics-Instruction	11-402-100-XXX	36,409	35,399	36,609
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	213,783	408,579	470,162
	Undistributed Expenditures-Health Services	11-000-213-XXX	109,675	112,069	111,756
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	204,752	238,478	262,210
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	37,418	30,861	0
	Undistributed Expenditures-Guidance	11-000-218-XXX	146,197	150,478	156,027
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	282,193	316,662	323,477
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	90,000	92,835	92,218
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	174,216	214,186	209,637
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,804	3,600	3,100
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	370,344	394,657	385,837
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	338,146	351,545	348,903
	Undistributed Expenditures-Central Services	11-000-251-XXX	284,411	293,939	302,541
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	173,421	157,985	167,846
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,044,343	1,072,905	1,094,534
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	282,267	297,365	290,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,575,060	2,919,376	2,977,000
	Total Undistributed Expenditures			6,329,030	7,055,520
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	480	480
General Fund Current Expenses	Total General Current Expense		13,503,751	14,412,197	14,824,073
Capital Outlay	Equipment	12-XXX-XXX-730	16,555	6,000	0
	Interest Deposit to Capital Reserve	10-604	0	720	720
	Total Capital Outlay		16,555	6,720	720

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	0	10,183
	General Fund Grand Total		13,520,306	14,418,917	14,834,976
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	5,498	2,054	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	183,169	185,759
	Support Services	20-218-200-XXX	0	711,261	755,602
	Facility Acquisition and Construction Services	20-218-400-XXX	0	56,600	26,354
	Total Preschool Education Aid	20-218-XXX-XXX	0	951,030	967,715
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	951,030	967,715
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	285,676	279,902	223,922
	Title II	20-XXX-XXX-XXX	21,676	61,002	37,968
	Title IV	20-XXX-XXX-XXX	10,000	26,931	13,545
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	224,996	227,525	182,020
	Total Federal Projects	20-XXX-XXX-XXX	542,348	595,360	457,455
Special Revenue Fund Expenses	Total Special Revenue Funds		547,846	1,548,444	1,425,170
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	769,363	759,141	741,854
	Total Debt Service Funds		769,363	759,141	741,854
All Fund Expenses	Total Expenditures/Appropriations		14,837,515	16,726,502	17,002,000
Expenses Net of Transfers	Total Expenditures Net of Transfers		14,837,515	16,726,502	17,002,000

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	363,091	363,811	364,531	365,251
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	252,000	252,480	252,960	253,440
	Legal Reserve	1,195,809	1,070,942	453,465	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	345,943	0
Unrestricted	General Operating Budget	265,294	277,076	288,277	288,277
	Repayment of Debt	4	4	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	\$13,557	\$14,390	\$15,235	\$15,244	\$15,269
Total Classroom Instruction	\$9,450	\$10,010	\$10,569	\$10,584	\$10,647
Classroom-Salaries and Benefits	\$9,035	\$9,633	\$10,257	\$10,229	\$10,373
Classroom-General Supplies and Textbooks	\$382	\$339	\$271	\$314	\$233
Classroom-Purchased Services	\$33	\$38	\$41	\$40	\$40
Total Support Services	\$1,348	\$1,450	\$1,605	\$1,648	\$1,661
Support Services-Salaries and Benefits	\$1,208	\$1,314	\$1,436	\$1,470	\$1,506
Total Administrative Costs	\$1,481	\$1,559	\$1,630	\$1,609	\$1,569
Administration Salaries and Benefits	\$1,132	\$1,232	\$1,301	\$1,276	\$1,240
Total Operations and Maintenance of Plant	\$1,209	\$1,289	\$1,350	\$1,324	\$1,311
Operations and Maintenance-Salaries and Benefits	\$636	\$602	\$658	\$646	\$638
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$70	\$82	\$81	\$79	\$82
Total Equipment Costs	\$89	\$18	\$7	\$68	\$28
Legal Costs	\$97	\$91	\$83	\$82	\$80
Employee Benefits as a percentage of salaries*	27.40%	28.48%	30.98%	30.92%	30.23%

*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.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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
300	SREC Sale	20,000	Sale of Solar SREC's
	Use of Facilities	5,000	Use of the gym by outside organizations
	Enernoc	10,000	Energy response reimbursements

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	Grounds care equipment and services with the City of Northfield	0
Insurance Coverages and Benefits	Member of ACCASBO JIF and Spell JIF	0
Purchasing	Memeber of ACES for gas and electric supply	0
	Participation in consortium purchasing with various governmental entities, MREC, HREC	0
Technology Services	Participate in ERATE program	0
Transportation Services, including Fuel	Transportation jointures with ACSSSD, MRHS, GEHRHS, for non-public and special education transportation	0
	Purchase of fuel from the City of Northfield	0

Estimated Tax Rates

Municipality	Category	Amount
Northfield	(A) General Fund School Levy	9,829,581
	(D) Total School Levy	10,081,124
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	891,767,560
	(H) Estimated Equalized Valuation (as of 10/01/18)	916,042,691
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1023
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1305
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0730
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1005

Employee Contract List for District

Name	Category	Measure
John Wilson	Job Title	Information Technology
	Job Title II	Technology Coordinator
	Base Annual Salary Amount	\$85,280
	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	06/30/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	10
	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	\$900
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,272
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$3,600
	Contractual Post-Employment Benefit Description of Payout of Sick days	\$36 per day max 100 days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout for unused vacation
	Contractual Post-Employment Benefit Description of Payout of Personal days	Unused personal days roll into sick bank
	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
John Wilson	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
	Linda Albright	Job Title
Job Title II		Business Administrator
Base Annual Salary Amount		\$109,990
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		06/30/19
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		5
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
Linda Albright	Total Allowances Amount	\$1,800
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$320
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	\$150 per day max \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout for unused vacation
	Contractual Post-Employment Benefit Description of Payout of Personal days	Unused personal days roll into sick bank
	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	
Pedro Bretones	Job Title	Superintendent
	Job Title II	Superintendent
	Base Annual Salary Amount	\$140,454
	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
Pedro Bretones	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/19
	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	5
	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	\$6,525
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$300
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	519.22 per day \$15,000 max
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout for unused vacation days
	Contractual Post-Employment Benefit Description of Payout of Personal days	Unused personal days roll into sick bank
	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
Pedro Bretones	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
Rollin Mease	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Facilities manager
	Base Annual Salary Amount	\$83,413
	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	06/30/19
	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	\$1,083
	Total Bonuses Amount	\$1,000
	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	\$80 per day max 100 days	

Employee Contract List for District

Name	Category	Measure
Rollin Mease	Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout for unused vacation days
	Contractual Post-Employment Benefit Description of Payout of Personal days	Unused personal days roll into sick bank
	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