

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

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
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
Subtotal - Revenues From Local Sources		9,361,758	9,667,882	10,139,880
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
Subtotal - Revenues From State Sources		3,948,541	4,115,335	4,221,339
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	4,693	13,175	20,292
Subtotal - Revenues From Federal Sources		4,693	13,175	20,292
Budgeted Fund Balance - Operating Budget	10-303	0	617,477	453,465
Transfers From Other Funds	10-5200	35,000	0	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Adjustment For Prior Year Encumbrances		0	5,048	0
Actual Revenues (Over)/Under Expenditures		170,314	0	0
Total Operating Budget		13,520,306	14,418,917	14,834,976
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	5,498	2,054	0
Total Revenues From Local Sources	20-1XXX	5,498	2,054	0
Revenues from State Sources:				
Preschool Education Aid	20-3218	0	951,030	967,715
Total Revenues From State Sources		0	951,030	967,715
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
Total Grants And Entitlements		547,846	1,548,444	1,425,170
Repayment of Debt:				
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
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	155,895	154,322	150,349

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
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
Total Repayment Of Debt		769,363	759,141	741,854
Total Revenues/Sources		14,837,515	16,726,502	17,002,000
Total Revenues/Sources Net of Transfers		14,837,515	16,726,502	17,002,000

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
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-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	23,053	22,000	24,835
School-Sponsored Athletics - Instruction	11-402-100-XXX	36,409	35,399	36,609
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	213,783	408,579	470,162
Undist. Expenditures - Health Services	11-000-213-XXX	109,675	112,069	111,756
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	204,752	238,478	262,210
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	37,418	30,861	0
Undist. Expenditures - Guidance	11-000-218-XXX	146,197	150,478	156,027
Undist. Expenditures - Child Study Teams	11-000-219-XXX	282,193	316,662	323,477
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	90,000	92,835	92,218
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	174,216	214,186	209,637
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	2,804	3,600	3,100
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	370,344	394,657	385,837
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	338,146	351,545	348,903
Undist. Expend. - Central Services	11-000-251-XXX	284,411	293,939	302,541
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	173,421	157,985	167,846
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,044,343	1,072,905	1,094,534
Undist. Expend.-Student Transportation Serv.	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	7,195,248
Interest Earned On Maintenance Reserve	10-606	0	480	480

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total General Current Expense		13,503,751	14,412,197	14,824,073
Capital Expenditures:				
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
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 Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	5,498	2,054	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	0	183,169	185,759
Support Services	20-218-200-XXX	0	711,261	755,602
Fac Acquisition And Constr. Services	20-218-400-XXX	0	56,600	26,354
Total Preschool Education Aid	20-218-XXX-XXX	0	951,030	967,715
Total State Projects	20-XXX-XXX-XXX	0	951,030	967,715
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
Total Special Revenue Funds		547,846	1,548,444	1,425,170
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	769,363	759,141	741,854
Total Debt Service Funds		769,363	759,141	741,854

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Expenditures/Appropriations		14,837,515	16,726,502	17,002,000
Total Expenditures Net of Transfers		14,837,515	16,726,502	17,002,000

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
Unrestricted	General Operating Budget	265,294	277,076	288,277	288,277
Unrestricted	Repayment of Debt	4	4	0	0
Restricted for General Operating Budget	Capital Reserve	363,091	363,811	364,531	365,251
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	252,000	252,480	252,960	253,440
Restricted for General Operating Budget	Legal Reserve	1,195,809	1,070,942	453,465	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

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.

Item	Line Number	Source	Amount	Explanation
1	300	SREC Sale	20,000	Sale of Solar SREC's
2	300	Use of Facilities	5,000	Use of the gym by outside organizations
3	300	Enemoc	10,000	Energy response reimbursements

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
Transportation Services, including Fuel	Transportation jointures with ACSSSD, MRHS, GEHRHS, for non-public and special education transportation	0
Transportation Services, including Fuel	Purchase of fuel from the City of Northfield	0
Purchasing	Memeber of ACES for gas and electric supply	0
Purchasing	Participation in consortium purchasing with various governmental entities, MREC, HREC	0
Technology Services	Participate in ERATE program	0
Insurance Coverages and Benefits	Member of ACCASBO JIF and Spell JIF	0

ID=Northfield

Category	Amount
(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

Name=John Wilson

Category	Measure
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

Name=John Wilson

Category	Measure
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

Name=Linda Albright

Category	Measure
Job Title	Business Administrator
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
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

Name=Linda Albright

Category	Measure
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

Name=Pedro Bretones

Category	Measure
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
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

Name=Pedro Bretones

Category	Measure
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

Name=Rollin Mease

Category	Measure
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
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

Name=Rollin Mease

Category	Measure
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