

## Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	776.0	800.0	802.0
On Roll Special Ed Full-Time	140.0	145.0	147.0
On Roll Subtotal	916.0	945.0	949.0
In Private School Placements	2.0	3.0	3.0
Sent to Contracted Preschool		42.0	0.0
Sent to Other Districts Regular	0.0	0.0	42.0
Sent to Other Districts Special Ed	4.0	6.0	5.0
Received	7.0	9.0	9.0

## Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	9,609,682	10,049,480	10,200,405
	Total Tuition	10-1300	30,000	44,000	40,000
	Unrestricted Miscellaneous Revenues	10-1XXX	49,087	45,200	49,000
	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		9,689,969	10,139,880	10,290,605
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	59,085	59,085	59,085
	Extraordinary Aid	10-3131	49,403	30,000	30,000
	Categorical Special Education Aid	10-3132	666,852	666,852	666,852
	Equalization Aid	10-3176	3,234,667	3,350,671	3,608,591
	Categorical Security Aid	10-3177	114,731	114,731	114,731
	Other State Aids	10-3XXX	4,350	0	0
	Total Revenues from State Sources		4,129,088	4,221,339	4,479,259
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	11,906	20,292	22,708
	Total Revenues from Federal Sources		11,906	20,292	22,708
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	453,465	514,073
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	40,000
	Adjustment for Prior Year Encumbrances		0	85,614	0
	Actual Revenues (Over)/Under Expenditures		-186,724	0	0
General Fund Revenues	Total Operating Budget		13,644,239	14,920,590	15,346,645
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	2,054	1,545	0
	Total Revenues from Local Sources	20-1XXX	2,054	1,545	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	737,396	1,335,956	1,203,710
	Total Revenues from State Sources		737,396	1,335,956	1,203,710
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	236,629	305,758	209,988
	Title II	20-4451-4455	49,361	56,004	33,762
	Title IV	20-4471-4474	26,075	20,052	13,118
	I.D.E.A. Part B (Handicapped)	20-4420-4429	227,525	228,723	182,979
	Total Revenues from Federal Sources		539,590	610,537	439,847

## Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		1,279,040	1,948,038	1,643,557
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	345,943	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	604,815	245,562	542,083
	Total Revenues from Local Sources		604,815	245,562	542,083
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	154,322	150,349	127,773
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	345,943	1
	Total Local Repayment of Debt		1,105,080	741,854	669,857
	Actual Revenues (Over)/Under Expenditures		-345,940	0	0
Debt Service Fund Revenues	Total Repayment of Debt		759,140	741,854	669,857
All Fund Revenues	Total Revenues/Sources		15,682,419	17,610,482	17,660,059
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		15,682,419	17,610,482	17,660,059

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	4,802,523	4,956,843	5,295,483
	Special Education-Instruction	11-2XX-100-XXX	1,988,049	2,265,089	2,385,566
	Basic Skills/Remedial-Instruction	11-230-100-XXX	296,545	293,343	246,149
	Bilingual Education-Instruction	11-240-100-XXX	59,480	58,592	59,767
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	21,892	25,057	30,195
	School-Sponsored Athletics-Instruction	11-402-100-XXX	38,491	36,387	43,585
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	259,812	447,978	413,400
	Undistributed Expenditures-Health Services	11-000-213-XXX	117,372	111,756	118,583
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	243,489	280,090	358,540
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	23,452	0	0
	Undistributed Expenditures-Guidance	11-000-218-XXX	148,209	156,027	157,582
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	321,418	323,677	314,299
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	92,544	92,218	99,347
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	207,115	210,121	222,454
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,995	3,100	3,100
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	343,841	412,914	396,735
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	349,535	349,403	359,925
	Undistributed Expenditures-Central Services	11-000-251-XXX	291,288	302,541	312,235
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	150,548	168,891	170,820
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	982,401	1,112,102	1,109,258
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	226,539	307,917	299,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,670,859	2,977,449	2,877,282
	Total Undistributed Expenditures			6,431,417	7,256,184
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		13,638,397	14,891,975	15,273,785

## Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	5,842	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	0	0	40,000
	Interest Deposit to Capital Reserve	10-604	0	720	720
	Total Capital Outlay		5,842	720	40,720
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	27,895	32,140
	General Fund Grand Total		13,644,239	14,920,590	15,346,645
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,054	1,545	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	189,842	245,032	214,141
	Support Services	20-218-200-XXX	494,878	1,060,239	989,569
	Facility Acquisition and Construction Services	20-218-400-XXX	52,676	30,685	0
	Total Preschool Education Aid	20-218-XXX-XXX	737,396	1,335,956	1,203,710
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	737,396	1,335,956	1,203,710
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	236,629	305,758	209,988
	Title II	20-XXX-XXX-XXX	49,361	56,004	33,762
	Title IV	20-XXX-XXX-XXX	26,075	20,052	13,118
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	227,525	228,723	182,979
	Total Federal Projects	20-XXX-XXX-XXX	539,590	610,537	439,847
Special Revenue Fund Expenses	Total Special Revenue Funds		1,279,040	1,948,038	1,643,557
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	759,140	741,854	669,857
	Total Debt Service Funds		759,140	741,854	669,857
All Fund Expenses	Total Expenditures/Appropriations		15,682,419	17,610,482	17,660,059
Expenses Net of Transfers	Total Expenditures Net of Transfers		15,682,419	17,610,482	17,660,059

## Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	363,811	513,811	514,531	475,251
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	252,480	302,480	302,960	303,440
	Legal Reserve	1,070,942	967,538	514,073	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	0	0
Unrestricted	General Operating Budget	277,076	286,638	296,700	296,700
	Repayment of Debt	4	345,944	1	0

### Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,390	\$14,570	\$15,269	\$15,401	\$15,735
Total Classroom Instruction	\$10,010	\$9,826	\$10,647	\$10,705	\$10,976
Classroom-Salaries and Benefits	\$9,633	\$9,418	\$10,373	\$10,364	\$10,515
Classroom-General Supplies and Textbooks	\$339	\$371	\$233	\$297	\$406
Classroom-Purchased Services	\$38	\$37	\$40	\$43	\$54
Total Support Services	\$1,450	\$2,032	\$1,661	\$1,698	\$1,766
Support Services-Salaries and Benefits	\$1,314	\$1,397	\$1,506	\$1,519	\$1,522
Total Administrative Costs	\$1,559	\$1,465	\$1,569	\$1,589	\$1,587
Administration Salaries and Benefits	\$1,232	\$1,210	\$1,240	\$1,238	\$1,260
Total Operations and Maintenance of Plant	\$1,289	\$1,167	\$1,311	\$1,328	\$1,310
Operations and Maintenance-Salaries and Benefits	\$602	\$597	\$638	\$637	\$629
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$82	\$79	\$82	\$82	\$97
Total Equipment Costs	\$18	\$62	\$28	\$33	\$0
Legal Costs	\$91	\$51	\$80	\$99	\$79
Employee Benefits as a percentage of salaries*	28.48%	28.71%	30.23%	30.35%	28.24%

\*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 2019-20 revised appropriations and the 2020-21 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)
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	Member of ACES for gas and electrical supply	0
	Participation in consortium purchasing with various governmental entities, ESCNJ, HCESC	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	10,124,943
	(D) Total School Levy	10,672,184
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	878,762,860
	(H) Estimated Equalized Valuation (as of 10/01/19)	889,886,441
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1522
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2145
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1378
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1993

Employee Contract List for District

Name	Category	Measure
James Owens	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Facilities Manager
	Base Annual Salary Amount	\$75,000
	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	07/01/19
	End Date of Contract	06/30/20
	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	\$860
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,395
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$8,000
	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
	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
James Owens	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
John Wilson	Job Title	Information Technology
	Job Title II	Technology Coordinator
	Base Annual Salary Amount	\$88,691
	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	07/01/19
	End Date of Contract	06/30/20
	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

Employee Contract List for District

Name	Category	Measure
John Wilson	Total Allowances Amount	\$900
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,395
	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
	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	Business Administrator
	Job Title II	Business Administrator
	Base Annual Salary Amount	\$113,290
	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
Linda Albright	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	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	\$1,750
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$426
	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 maximum \$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

Employee Contract List for District

Name	Category	Measure
Linda Albright	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	\$146,774
	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	07/01/19
	End Date of Contract	06/30/23
	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	\$6,625
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$726
	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	Per diem rate maximum \$15,000	

Employee Contract List for District

Name	Category	Measure
Pedro Bretones	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