

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	789.0	789.0	762.0
On Roll Special Ed Full-Time	129.0	119.0	137.0
On Roll Subtotal	918.0	908.0	899.0
In Private School Placements	1.0	2.0	3.0
Sent to Other Districts Special Ed	3.0	3.0	6.0
Received	2.0	3.0	3.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,090,632	9,272,445	9,609,682
Total Tuition	10-1300	9,933	12,000	12,000
Unrestricted Miscellaneous Revenues	10-1XXX	80,663	45,000	45,000
Interest Earned On Maintenance Reserve	10-1XXX	0	480	480
Interest Earned On Capital Reserve Funds	10-1XXX	1,200	720	720
Subtotal - Revenues From Local Sources		9,182,428	9,330,645	9,667,882
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	14,004	14,004	59,085
Extraordinary Aid	10-3131	39,468	40,000	40,000
Categorical Special Education Aid	10-3132	597,038	597,038	666,852
Equalization Aid	10-3176	3,230,115	3,230,115	3,234,667
Categorical Security Aid	10-3177	28,076	28,076	114,731
Under Adequacy Aid	10-3180	11,295	11,295	0
Parcc Readiness Aid	10-3181	9,660	9,660	0
Per Pupil Growth Aid	10-3182	9,660	9,660	0
Professional Learning Community Aid	10-3183	8,830	8,830	0
Other State Aids	10-3XXX	5,041	0	0
Subtotal - Revenues From State Sources		3,953,187	3,948,678	4,115,335
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	15,371	13,175
Subtotal - Revenues From Federal Sources		0	15,371	13,175
Budgeted Fund Balance - Operating Budget	10-303	0	578,332	617,477
Withdrawal From Maint. Reserve	10-310	40,000	0	0
Adjustment For Prior Year Encumbrances		0	63,477	0
Actual Revenues (Over)/Under Expenditures		-162,975	0	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Operating Budget		13,012,640	13,936,503	14,413,869
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	5,498	7,502	0
Total Revenues From Local Sources	20-1XXX	5,498	7,502	0
Revenues from Federal Sources:				
Title I	20-4411-4416	266,445	310,014	213,306
Title II	20-4451-4455	20,619	44,983	33,737
Title IV	20-4471-4474	0	10,000	7,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	225,947	224,995	168,746
Total Revenues From Federal Sources		513,011	589,992	423,289
Total Grants And Entitlements		518,509	597,494	423,289
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	572,882	613,468	604,815
Total Revenues From Local Sources		572,882	613,468	604,815
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	145,823	155,895	154,322
Budgeted Fund Balance	40-303	0	0	4
Total Local Repayment Of Debt		718,705	769,363	759,141
Actual Revenues (Over)/Under Expenditures		-1	0	0
Total Repayment Of Debt		718,704	769,363	759,141
Total Revenues/Sources		14,249,853	15,303,360	15,596,299
Total Revenues/Sources Net of Transfers		14,249,853	15,303,360	15,596,299

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,761,218	4,863,464	4,865,664
Special Education - Instruction	11-2XX-100-XXX	1,811,903	1,940,601	2,021,727
Basic Skills/Remedial - Instruction	11-230-100-XXX	339,058	329,350	374,247
Bilingual Education - Instruction	11-240-100-XXX	52,773	56,000	58,692
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	16,603	24,521	21,800
School-Sponsored Athletics - Instruction	11-402-100-XXX	35,211	39,154	35,599
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	131,930	236,506	413,579
Undist. Expenditures - Health Services	11-000-213-XXX	104,421	108,937	112,069
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	199,054	222,247	238,478
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	14,311	37,400	25,861
Undist. Expenditures - Guidance	11-000-218-XXX	143,753	148,171	150,478
Undist. Expenditures - Child Study Teams	11-000-219-XXX	285,403	297,569	321,162
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	87,645	90,208	92,835
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	171,384	188,702	192,805
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	3,781	4,365	3,600
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	375,485	410,427	394,887
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	325,760	342,923	351,190
Undist. Expend. - Central Services	11-000-251-XXX	273,670	294,342	293,939
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	172,797	186,137	148,870
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	994,506	1,117,669	1,073,787
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	207,078	265,555	297,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,409,214	2,714,500	2,918,400
Total Undistributed Expenditures		5,900,192	6,665,658	7,028,940
Interest Earned On Maintenance Reserve	10-606	0	480	480
Total General Current Expense		12,916,958	13,919,228	14,407,149

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	82,228	16,555	6,000
Interest Deposit To Capital Reserve	10-604	0	720	720
Total Capital Outlay		82,228	17,275	6,720
Transfer Of Funds To Charter Schools	10-000-100-56X	13,454	0	0
General Fund Grand Total		13,012,640	13,936,503	14,413,869
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	5,498	7,502	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	266,445	310,014	213,306
Title II	20-XXX-XXX-XXX	20,619	44,983	33,737
Title IV	20-XXX-XXX-XXX	0	10,000	7,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	225,947	224,995	168,746
Total Federal Projects	20-XXX-XXX-XXX	513,011	589,992	423,289
Total Special Revenue Funds		518,509	597,494	423,289
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	718,704	769,363	759,141
Total Debt Service Funds		718,704	769,363	759,141
Total Expenditures/Appropriations		14,249,853	15,303,360	15,596,299
Total Expenditures Net of Transfers		14,249,853	15,303,360	15,596,299

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	260,492	265,294	277,461	277,461
Unrestricted	Repayment of Debt	3	4	4	0
Restricted for General Operating Budget	Capital Reserve	311,891	363,091	363,811	364,531
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	242,000	252,000	252,480	252,960
Restricted for General Operating Budget	Legal Reserve	1,200,071	1,195,809	617,477	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	0	0

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,487	\$13,557	\$14,634	\$14,771	\$15,235
Total Classroom Instruction	\$9,200	\$9,450	\$10,135	\$10,156	\$10,569
Classroom-Salaries and Benefits	\$8,784	\$9,035	\$9,702	\$9,768	\$10,257
Classroom-General Supplies and Textbooks	\$377	\$382	\$384	\$343	\$271
Classroom-Purchased Services	\$39	\$33	\$49	\$45	\$41
Total Support Services	\$1,334	\$1,348	\$1,491	\$1,517	\$1,605
Support Services-Salaries and Benefits	\$1,206	\$1,208	\$1,310	\$1,345	\$1,436
Total Administrative Costs	\$1,522	\$1,481	\$1,580	\$1,637	\$1,630
Administration Salaries and Benefits	\$1,136	\$1,132	\$1,225	\$1,237	\$1,301
Total Operations and Maintenance of Plant	\$1,337	\$1,209	\$1,344	\$1,372	\$1,350
Operations and Maintenance-Salaries and Benefits	\$674	\$636	\$607	\$615	\$658
Board Contribution to Food Services	\$18	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$76	\$70	\$84	\$88	\$81
Total Equipment Costs	\$78	\$89	\$0	\$18	\$7
Legal Costs	\$123	\$97	\$76	\$121	\$83
Employee Benefits as a percentage of salaries*	26.97%	27.40%	29.87%	29.73%	30.98%

*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 2017-18 revised appropriations and the 2018-19 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

Item	Line Number	Source	Amount	Explanation
1	300	Sale of SREC's	10,000	Annual SREC accumultaion
2	300	Use of Facilities	5,000	Use of the gym
3	300	Enernoc	6,000	Energy response reimbursements

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	Lawn 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	Member of ACES fro gas and electric supply	0
Purchasing	Participate if consortium purchasing with various government entities	0
Technology Services	Participate in ERATE program	0
Insurance Coverages and Benefits	Memeber of ACCASBO JIF and Spell JIF	0

ID=Northfield

Category	Amount
(A) General Fund School Levy	9,441,063
(D) Total School Levy	10,051,890
(B) Estimated Net Taxable Valuation (as of 10/01/17)	908,575,660
(H) Estimated Equalized Valuation (as of 10/01/17)	895,677,898
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0391
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1063
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0541
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1223

Name=John Wilson

Category	Measure
Job Title	Information Technology
Job Title II	Technology Coordinator
Base Annual Salary Amount	\$82,000
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	07/01/17
End Date of Contract	06/30/18
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)	\$3,179
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 up to 100 days \$3,600 limit
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 days
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

Name=John Wilson

Category	Measure
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	\$107,864
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	07/01/17
End Date of Contract	06/30/18
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	\$1,710
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$291
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	\$150.00 per day limit \$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 days
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

Name=Linda Albright

Category	Measure
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	\$137,700
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	07/01/17
End Date of Contract	06/30/18
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 up to \$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 days
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

Name=Pedro Bretones

Category	Measure
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	\$78,660
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	07/01/17
End Date of Contract	06/30/18
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	\$1,063
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	\$8,000
Contractual Post-Employment Benefit Description of Payout of Sick days	\$80 per day up to 100 days \$8,000 limit
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 days
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

Name=Rollin Mease

Category	Measure
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