

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
In Private School Placements	2.0	2.0	0.0
Sent to Other Districts Regular	170.0	189.0	182.0
Sent to Other Districts Special Ed	41.0	39.0	37.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	2,923,137	2,806,212	2,918,460
	Total Tax Levy	10-121x	2,923,137	2,806,212	2,918,460
	Rents and Royalties	10-1910	29,226	29,810	30,406
	Unrestricted Miscellaneous Revenues	10-1XXX	47,284	1,000	1,000
	Interest Earned on Maintenance Reserve	10-1XXX	339	5	5
	Interest Earned on Capital Reserve Funds	10-1XXX	1,000	50	50
	Total Revenues from Local Sources		3,000,986	2,837,077	2,949,921
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	132,194	132,194	178,204
	Extraordinary Aid	10-3131	66,195	0	0
	Categorical Special Education Aid	10-3132	130,013	130,013	281,334
	Equalization Aid	10-3176	1,996,704	1,269,260	1,171,311
	Categorical Security Aid	10-3177	43,725	43,725	38,855
	Other State Aids	10-3XXX	4,095	0	0
	Total Revenues from State Sources		2,372,926	1,575,192	1,669,704
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	315,485	469,567
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	70,000	0
	Withdrawal from Tuition Reserve for Excess Over Adjustments	10-311	0	396,488	0
	Adjustment for Prior Year Encumbrances		0	16,611	0
	Actual Revenues (Over)/Under Expenditures		-194,609	0	0
General Fund Revenues	Total Operating Budget		5,179,303	5,210,853	5,089,192
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	334,175	381,130	285,846
	Total Revenues from State Sources		334,175	381,130	285,846
Special Revenue Fund Revenues	Total Grants and Entitlements		334,175	381,130	285,846
All Fund Revenues	Total Revenues/Sources		5,513,478	5,591,983	5,375,038
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		5,513,478	5,591,983	5,375,038

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	4,628,435	4,371,406	4,355,858
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	2,000	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	69,190	43,479	50,412
	Undistributed Expenditures-Central Services	11-000-251-XXX	59,621	52,785	52,785
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	83,458	74,871	59,636
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	304,109	547,859	555,908
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,019	5,967	5,967
	Total Undistributed Expenditures		5,148,832	5,104,367	5,088,566
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		5,148,832	5,104,372	5,088,571
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	30,471	70,571	571
	Interest Deposit to Capital Reserve	10-604	0	50	50
	Total Capital Outlay		30,471	70,621	621
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	35,860	0
	General Fund Grand Total		5,179,303	5,210,853	5,089,192
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	14,048	12,632	9,474
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	94,316	101,435	76,076
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	134,929	172,204	129,153
	Nonpublic Nursing Services	20-XXX-XXX-XXX	29,160	32,110	24,082
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	11,907	12,103	9,077
	Nonpublic Security Aid	20-XXX-XXX-XXX	49,815	50,646	37,984
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	334,175	381,130	285,846
Special Revenue Fund Expenses	Total Special Revenue Funds		334,175	381,130	285,846
All Fund Expenses	Total Expenditures/Appropriations		5,513,478	5,591,983	5,375,038
Expenses Net of Transfers	Total Expenditures Net of Transfers		5,513,478	5,591,983	5,375,038

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	542,869	255,343	254,095	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	500,000	501,000	431,050	431,100
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	16,971	17,310	17,315	17,320
	Legal Reserve	314,237	779,709	465,472	0
	Unemployment Fund	0	0	0	0
	Tuition Reserve	396,488	396,488	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 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	2,918,460
	(D) Total School Levy	2,918,460
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	135,028,000
	(H) Estimated Equalized Valuation (as of 10/01/24)	206,307,105
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	2.1614
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	2.1614
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.4146
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.4146