

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
In Private School Placements	2.0	3.0	2.0
Sent to Other Districts Regular	189.0	195.0	182.0
Sent to Other Districts Special Ed	39.0	41.0	43.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	2,806,212	2,918,460	3,073,952
	Total Tax Levy	10-121x	2,806,212	2,918,460	3,073,952
	Rents and Royalties	10-1910	29,810	30,406	31,014
	Unrestricted Miscellaneous Revenues	10-1XXX	69,297	1,000	1,000
	Interest Earned on Maintenance Reserve	10-1XXX	346	5	5
	Interest Earned on Capital Reserve Funds	10-1XXX	9,050	50	50
	Total Revenues from Local Sources		2,914,715	2,949,921	3,106,021
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	132,194	178,204	148,616
	Extraordinary Aid	10-3131	61,506	0	0
	Categorical Special Education Aid	10-3132	130,013	281,334	257,050
	Equalization Aid	10-3176	1,269,260	1,171,311	1,323,653
	Categorical Security Aid	10-3177	43,725	38,855	40,568
	Other State Aids	10-3XXX	330,619	0	0
	Total Revenues from State Sources		1,967,317	1,669,704	1,769,887
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	469,567	766,080
	Withdrawal from Maintenance Reserve	10-310	0	166,000	0
	Adjustment for Prior Year Encumbrances		0	14,875	0
	Actual Revenues (Over)/Under Expenditures		-174,111	0	0
General Fund Revenues	Total Operating Budget		4,707,921	5,270,067	5,641,988
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	298,837	285,846	214,384
	Total Revenues from State Sources		298,837	285,846	214,384
Special Revenue Fund Revenues	Total Grants and Entitlements		298,837	285,846	214,384
All Fund Revenues	Total Revenues/Sources		5,006,758	5,555,913	5,856,372
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		5,006,758	5,555,913	5,856,372

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	4,120,105	4,355,858	4,725,083
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	0	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	57,864	50,412	52,662
	Undistributed Expenditures-Central Services	11-000-251-XXX	34,961	52,785	52,785
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	65,569	240,511	126,856
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	379,868	555,908	670,009
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,148	5,967	5,967
	Total Undistributed Expenditures		4,661,515	5,269,441	5,641,362
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		4,661,515	5,269,446	5,641,367
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	46,406	571	571
	Interest Deposit to Capital Reserve	10-604	0	50	50
	Total Capital Outlay		46,406	621	621
General Fund Expenses and Transfers	General Fund Grand Total		4,707,921	5,270,067	5,641,988
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	12,632	9,474	7,106
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	81,044	76,076	57,057
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	110,313	129,153	96,864
	Nonpublic Nursing Services	20-XXX-XXX-XXX	32,110	24,082	18,061
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	12,103	9,077	6,808
	Nonpublic Security Aid	20-XXX-XXX-XXX	50,635	37,984	28,488
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	298,837	285,846	214,384
Special Revenue Fund Expenses	Total Special Revenue Funds		298,837	285,846	214,384
All Fund Expenses	Total Expenditures/Appropriations		5,006,758	5,555,913	5,856,372
Expenses Net of Transfers	Total Expenditures Net of Transfers		5,006,758	5,555,913	5,856,372

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	255,343	646,220	642,125	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	501,000	440,050	440,100	440,150
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	17,310	200,000	34,005	34,010
	Legal Reserve	779,709	839,427	373,955	0
	Unemployment Fund	0	0	0	0
	Tuition Reserve	396,488	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 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	3,073,952
	(D) Total School Levy	3,073,952
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	137,129,500
	(H) Estimated Equalized Valuation (as of 10/01/25)	225,319,586
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.2416
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.2416
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3643
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3643