

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	531.0	538.0	549.0
On Roll Special Ed Full-Time	68.0	53.0	53.0
On Roll Subtotal	599.0	591.0	602.0
In Private School Placements	2.0	3.0	3.0
Sent to Other Districts Special Ed	23.0	24.0	22.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,567,750	9,803,530	9,999,601
Total Tuition	10-1300	21,228	0	80,000
Unrestricted Miscellaneous Revenues	10-1XXX	9,263	25,000	25,000
Interest Earned On Capital Reserve Funds	10-1XXX	26,559	4,000	4,000
Other Restricted Miscellaneous Revenues	10-1XXX	376,617	258,300	263,800
Subtotal - Revenues From Local Sources		10,001,417	10,090,830	10,372,401
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	16,203	52,474	52,474
Extraordinary Aid	10-3131	138,538	88,712	88,712
Categorical Special Education Aid	10-3132	370,142	370,142	401,962
Categorical Security Aid	10-3177	10,070	41,806	41,806
Adjustment Aid	10-3178	3,920	0	0
PARCC Readiness Aid	10-3181	6,000	0	0
Per Pupil Growth Aid	10-3182	6,000	0	0
Professional Learning Community Aid	10-3183	6,020	0	0
Other State Aids	10-3XXX	5,800	0	0
Subtotal - Revenues From State Sources		562,693	553,134	584,954
Budgeted Fund Balance - Operating Budget	10-303	40,000	40,000	40,000
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	604,100	1,054,377	994,239
Adjustment For Prior Year Encumbrances		0	66,327	0
Actual Revenues (Over)/Under Expenditures		-136,456	0	0
Total Operating Budget		11,071,754	11,804,668	11,991,594
Grants and Entitlements:				

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Revenues from Federal Sources:				
Title I	20-4411-4416	59,641	54,560	42,626
Title III	20-4491-4494	2,128	0	0
Title IV	20-4471-4474	9,263	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	150,506	117,780	117,780
Total Revenues From Federal Sources		221,538	172,340	160,406
Total Grants And Entitlements		221,538	172,340	160,406
Repayment of Debt:				
Other Financing Sources	40-5xxx	2,176	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	427,384	425,625	423,950
Total Revenues From Local Sources		427,384	425,625	423,950
Budgeted Fund Balance	40-303	0	225	0
Total Local Repayment Of Debt		429,560	425,850	423,950
Actual Revenues (Over)/Under Expenditures		-1,910	0	0
Total Repayment Of Debt		427,650	425,850	423,950
Total Revenues/Sources		11,720,942	12,402,858	12,575,950
Total Revenues/Sources Net of Transfers		11,720,942	12,402,858	12,575,950

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,975,205	3,024,630	2,910,891
Special Education - Instruction	11-2XX-100-XXX	800,885	1,037,628	821,690
Basic Skills/Remedial - Instruction	11-230-100-XXX	152,889	100,437	138,071
Bilingual Education - Instruction	11-240-100-XXX	56,129	57,313	57,858
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	28,559	21,520	18,520
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,436,658	1,796,268	1,827,512
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	7,000	7,000	7,000
Undist. Expenditures - Health Services	11-000-213-XXX	124,414	122,389	128,489
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	213,196	239,972	260,334
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	13,153	9,680	10,000
Undist. Expenditures - Guidance	11-000-218-XXX	118,349	135,176	134,117
Undist. Expenditures - Child Study Teams	11-000-219-XXX	436,455	360,926	427,651
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	129,178	134,267	137,713
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	162,310	174,313	187,525
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	37,984	31,129	21,718
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	394,614	402,694	366,387
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	234,336	242,305	245,300
Undist. Expend. - Central Services	11-000-251-XXX	207,204	216,742	222,783
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	799,719	787,520	856,135
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	137,179	152,100	188,100
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,743,352	2,017,055	2,020,561
Undistributed Expenditures-Food Services	11-000-310-930	1,658	0	0
Total Undistributed Expenditures		6,196,759	6,829,536	7,041,325
Total General Current Expense		10,210,426	11,071,064	10,988,355

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	861,328	729,604	999,239
Interest Deposit To Capital Reserve	10-604	0	4,000	4,000
Total Capital Outlay		861,328	733,604	1,003,239
General Fund Grand Total		11,071,754	11,804,668	11,991,594
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	59,641	54,560	42,626
Title III	20-XXX-XXX-XXX	2,128	0	0
Title IV	20-XXX-XXX-XXX	9,263	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	150,506	117,780	117,780
Total Federal Projects	20-XXX-XXX-XXX	221,538	172,340	160,406
Total Special Revenue Funds		221,538	172,340	160,406
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	427,650	425,850	423,950
Total Debt Service Funds		427,650	425,850	423,950
Total Expenditures/Appropriations		11,720,942	12,402,858	12,575,950
Total Expenditures Net of Transfers		11,720,942	12,402,858	12,575,950

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	250,000	305,626	290,000	250,000
Unrestricted	Repayment of Debt	491	2,401	0	0
Restricted for General Operating Budget	Capital Reserve	2,813,263	2,653,255	1,602,878	612,639
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	15,626	15,626
Restricted for General Operating Budget	Legal Reserve	80,000	40,000	0	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	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	\$13,531	\$14,569	\$14,745	\$15,436	\$14,905
Total Classroom Instruction	\$8,075	\$8,576	\$8,733	\$9,339	\$8,611
Classroom-Salaries and Benefits	\$7,545	\$7,991	\$8,095	\$8,674	\$8,125
Classroom-General Supplies and Textbooks	\$485	\$543	\$551	\$565	\$398
Classroom-Purchased Services	\$45	\$42	\$87	\$100	\$88
Total Support Services	\$2,416	\$2,588	\$2,629	\$2,628	\$2,792
Support Services-Salaries and Benefits	\$1,906	\$2,126	\$2,379	\$2,258	\$2,371
Total Administrative Costs	\$1,530	\$1,764	\$1,791	\$1,858	\$1,783
Administration Salaries and Benefits	\$937	\$1,523	\$1,513	\$1,576	\$1,545
Total Operations and Maintenance of Plant	\$1,428	\$1,582	\$1,543	\$1,566	\$1,682
Operations and Maintenance-Salaries and Benefits	\$925	\$1,004	\$994	\$923	\$1,012
Board Contribution to Food Services	\$5	\$3	\$8	\$0	\$0
Total Extracurricular Costs	\$76	\$57	\$41	\$45	\$37
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$98	\$66	\$100	\$84	\$55
Employee Benefits as a percentage of salaries*	29.93%	30.19%	34.16%	33.96%	34.52%

*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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Transportation Services, including Fuel	Norwood has a shared service agreement with Northern Valley for sharing transportation services for Special Education, Non Public Routes as well as Regular Routes	0
Purchasing	Norwood has a shared service agreement with Northern Valley Regional High School for phone and internet services	0
Purchasing	Norwood has a shared service agreement with Ed Data for educational supplies	0
Purchasing	Norwood has a shared service agreement with New Jersey Educational Services Commission for educational supplies	0
Municipal/Public Works	Norwood has a shared service agreement with the Borough of Norwood for its facility security	0
Curriculum Services	Norwood has a shared service agreement with the Northern Valley for Curriculum and Instruction	0
Curriculum Services	Norwood has a shared service agreement with Northern Valley for Staff Development Program	0

ID=Norwood

Category	Amount
(A) General Fund School Levy	9,901,566
(D) Total School Levy	10,326,353
(B) Estimated Net Taxable Valuation (as of 10/01/18)	1,184,779,600
(H) Estimated Equalized Valuation (as of 10/01/18)	1,276,152,090
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8357
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.8716
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7759
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8092

Name=David Roth

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	NA
Base Annual Salary Amount	\$103,200
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	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	14
Description of Other Contracted Non-Working Days	Federal & State Holidays
Total Allowances Amount	\$1,000
Total Bonuses Amount	\$0
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	\$550
Contractual Post-Employment Benefit Description of Payout of Sick days	\$55 day/\$4,400 Maximum
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=David Roth

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=Fran Orefice

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	NA
Base Annual Salary Amount	\$111,118
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	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	14
Description of Other Contracted Non-Working Days	Federal & State Holidays
Total Allowances Amount	\$1,217
Total Bonuses Amount	\$0
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	\$4,400
Contractual Post-Employment Benefit Description of Payout of Sick days	\$55 day/\$4,400
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Fran Orefice

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=Lisa Gross

Category	Measure
Job Title	Superintendent
Job Title II	NA
Base Annual Salary Amount	\$147,794
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	06/30/21
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	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	14
Description of Other Contracted Non-Working Days	Federal & State Holidays
Total Allowances Amount	\$5,500
Total Bonuses Amount	\$0
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	\$25,385
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement maximum
Contractual Post-Employment Benefit Description of Payout of Vacation days	Accrued upon separation
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Lisa Gross

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=Sacha Pouliot

Category	Measure
Job Title	Business Administrator
Job Title II	NA
Base Annual Salary Amount	\$116,926
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	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	14
Description of Other Contracted Non-Working Days	Federal & State Holidays
Total Allowances Amount	\$3,500
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$250
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$1,650
Contractual Post-Employment Benefit Description of Payout of Sick days	\$55 day/\$4400 max
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Sacha Pouliot

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=Vito DeLaura

Category	Measure
Job Title	Principal
Job Title II	NA
Base Annual Salary Amount	\$113,844
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	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	14
Description of Other Contracted Non-Working Days	Federal & State Holidays
Total Allowances Amount	\$1,620
Total Bonuses Amount	\$0
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	\$4,400
Contractual Post-Employment Benefit Description of Payout of Sick days	\$55 day/Max \$4,400
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Vito DeLaura

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