

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	582.0	561.0	585.0
On Roll Special Ed Full-Time	111.0	115.0	107.0
On Roll Subtotal	693.0	676.0	692.0
In Private School Placements	1.0	1.0	0.0
Sent to Other Districts Special Ed	1.0	1.0	2.0
Received	1.0		0.0

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	9,817,086	10,013,428	10,213,696
	Total Tax Levy	10-121x	9,817,086	10,013,428	10,213,696
	Total Tuition	10-1300	63,680	50,000	0
	Rents and Royalties	10-1910	25,309	20,000	20,000
	Unrestricted Miscellaneous Revenues	10-1XXX	297,996	130,000	160,000
	Interest Earned on Maintenance Reserve	10-1XXX	5,000	5,000	5,000
	Interest Earned on Capital Reserve Funds	10-1XXX	5,000	5,000	5,000
	Total Revenues from Local Sources		10,214,071	10,223,428	10,403,696
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	143,738	143,738	271,214
	Extraordinary Aid	10-3131	155,794	60,000	0
	Categorical Special Education Aid	10-3132	654,710	654,710	1,032,355
	Equalization Aid	10-3176	2,658,666	2,484,809	1,830,939
	Categorical Security Aid	10-3177	60,146	60,146	108,593
	Other State Aids	10-3XXX	8,190	78,236	0
	Total Revenues from State Sources		3,681,244	3,481,639	3,243,101
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	500,000	422,365
	Withdrawal from Maintenance Reserve	10-310	0	50,000	97,021
	Adjustment for Prior Year Encumbrances		0	257,769	0
	Actual Revenues (Over)/Under Expenditures		-551,638	0	0
General Fund Revenues	Total Operating Budget		13,343,677	14,512,836	14,166,183
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	65,040	20,000	0
	Total Revenues from Local Sources	20-1XXX	65,040	20,000	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	0	1,488,423
	Other Restricted Entitlements	20-32XX	19,963	0	0
	State Grants Through Intermediate Sources	20-3700	0	23,987	0
	Total Revenues from State Sources		19,963	23,987	1,488,423

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	6,525	4,630	0
	Title II	20-4451-4455	8,671	6,621	0
	ARP-IDEA Basic	20-4419	158	0	0
	IDEA Part B (Handicapped)	20-4420-4429	153,525	117,635	115,000
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	58,085	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	5,940	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	34,284	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	3,125	0	0
	ARP-ESSER	20-4540	60,463	0	0
	CRRSA Act-ESSER II	20-4534	10,611	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	664	0	0
	Total Revenues from Federal Sources		342,051	128,886	115,000
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	31,812
Special Revenue Fund Revenues	Total Grants and Entitlements		426,167	172,873	1,635,235
Debt Service Fund Transfer and Other Financing	Other Financing Sources	40-5XXX	399,973	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	1,969,675	1,758,479	1,791,065
	Total Revenues from Local Sources		1,969,675	1,758,479	1,791,065
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	337,968	338,621	339,061
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	215,000	184,974
	Total Local Repayment of Debt		2,707,616	2,312,100	2,315,100
	Actual Revenues (Over)/Under Expenditures		-399,972	0	0
Debt Service Fund Revenues	Total Repayment of Debt		2,307,644	2,312,100	2,315,100
All Fund Revenues	Total Revenues/Sources		16,077,488	16,997,809	18,116,518
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	31,812
	Total Revenues/Sources Net of Transfers		16,077,488	16,997,809	18,084,706

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,753,080	3,809,548	3,853,819
	Special Education-Instruction	11-2XX-100-XXX	1,399,897	1,468,909	1,454,697
	Basic Skills/Remedial-Instruction	11-230-100-XXX	276,937	280,091	292,495
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	12,240	31,711	34,886
	Summer School	11-422-XXX-XXX	0	0	24,264
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	110,158	121,411	14,000
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	22,753	25,233	22,481
	Undistributed Expenditures-Health Services	11-000-213-XXX	181,641	172,606	166,511
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	217,018	244,752	251,045
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	1,043,158	1,240,788	1,122,487
	Undistributed Expenditures-Guidance	11-000-218-XXX	200,769	217,114	218,292
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	302,577	393,253	314,687
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	324,860	320,973	316,646
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	214,416	231,611	235,703
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	48,222	56,896	47,339
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	345,478	376,053	394,228
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	425,680	454,422	430,991
	Undistributed Expenditures-Central Services	11-000-251-XXX	264,018	270,909	302,026
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	60,666	81,143	106,065
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,238,045	1,226,682	1,338,729
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	487,314	481,752	512,441
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,310,560	2,719,418	2,663,802
	Total Undistributed Expenditures		7,797,333	8,635,016	8,457,473
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	5,000	5,000
General Fund Current Expenses	Total General Current Expense		13,239,487	14,230,275	14,122,634

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	14,340	262,769	23,500
	Facilities Acquisition and Construction Services	12-000-400-XXX	75,419	49	49
	Interest Deposit to Capital Reserve	10-604	0	5,000	5,000
	Total Capital Outlay		89,759	267,818	28,549
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	14,431	14,743	15,000
	General Fund Grand Total		13,343,677	14,512,836	14,166,183
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	0	362,943
	Support Services	20-218-200-XXX	0	0	1,157,292
	Total Preschool Education Aid	20-218-XXX-XXX	0	0	1,520,235
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	1,330	1,064	0
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	4,771	9,318	0
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	2,070	4,100	0
	Nonpublic Nursing Services	20-XXX-XXX-XXX	2,760	2,208	0
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	1,039	901	0
	Nonpublic Security Aid	20-XXX-XXX-XXX	7,993	6,396	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	19,963	23,987	1,520,235
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	6,525	4,630	0
	Title II	20-XXX-XXX-XXX	8,671	6,621	0
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	153,525	117,635	115,000
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	158	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	10,611	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	664	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	60,463	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	58,085	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	5,940	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	34,284	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	3,125	0	0

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Expenses for Federal Projects	Total Federal Projects	20-XXX-XXX-XXX	342,051	128,886	115,000
Special Revenue Fund Expenses	Total Special Revenue Funds		426,167	172,873	1,635,235
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	2,307,644	2,312,100	2,315,100
	Total Debt Service Funds		2,307,644	2,312,100	2,315,100
All Fund Expenses	Total Expenditures/Appropriations		16,077,488	16,997,809	18,116,518
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	31,812
	Total Expenditures Net of Transfers		16,077,488	16,997,809	18,084,706

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	440,624	370,858	370,858	285,101
	Repayment of Debt	2	399,974	184,974	0
Restricted for General Operating Budget	Capital Reserve	4,806,719	5,109,199	5,114,199	5,119,199
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	650,541	805,541	760,541	668,520
	Legal Reserve	800,000	836,608	336,608	0
	Unemployment Fund	48,017	42,867	42,867	42,867
	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 Special Revenue Fund	Student Activity Fund	22,814	23,701	23,701	23,701
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,858	\$18,401	\$20,211	\$20,181	\$20,731
Total Classroom Instruction	\$9,114	\$10,031	\$10,758	\$10,742	\$11,151
Classroom-Salaries and Benefits	\$8,351	\$9,298	\$10,125	\$10,110	\$10,332
Classroom-General Supplies and Textbooks	\$502	\$432	\$300	\$300	\$443
Classroom-Purchased Services	\$261	\$301	\$333	\$332	\$376
Total Support Services	\$4,044	\$4,250	\$4,991	\$4,984	\$5,007
Support Services-Salaries and Benefits	\$2,311	\$2,318	\$2,757	\$2,753	\$2,932
Total Administrative Costs	\$1,795	\$1,950	\$2,177	\$2,173	\$2,173
Administration Salaries and Benefits	\$1,423	\$1,552	\$1,702	\$1,699	\$1,586
Total Operations and Maintenance of Plant	\$1,820	\$2,095	\$2,167	\$2,164	\$2,281
Operations and Maintenance-Salaries and Benefits	\$1,169	\$1,282	\$1,400	\$1,398	\$1,404
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$42	\$21	\$58	\$58	\$62
Total Equipment Costs	\$218	\$21	\$7	\$389	\$34
Legal Costs	\$41	\$45	\$85	\$84	\$87
Employee Benefits as a percentage of salaries*	28.99%	29.67%	32.98%	32.98%	32.44%

*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 2024-25 revised appropriations and the 2025-26 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

Line Number	Source	Amount	Explanation
260	Building rental fees	20,000	Fees from use of the facility
300	Interest earned General Fund	160,000	Interest earned from the Bank

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	Springfield School District	0
Special Education Services	Lumberton School District	0
Technology Services	Northern Burlington Regional School District	0
Transportation Services, including Fuel	Northern Burlington Regional School District	0

Estimated Tax Rates

Municipality	Category	Amount
Chesterfield	(A) General Fund School Levy	10,213,696
	(D) Total School Levy	12,004,761
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	842,664,916
	(H) Estimated Equalized Valuation (as of 10/01/24)	1,242,502,052
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.2121
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.4246
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.8220
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.9662

Employee Contract List for District

Name	Category	Measure
Scott Heino	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$180,300
	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	07/01/22
	End Date of Contract	06/30/27
	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
Scott Hogan	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$180,450
	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	07/01/24
	End Date of Contract	06/30/25

Employee Contract List for District

Name	Category	Measure
Scott Hogan	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$9,352
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,200
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$21,823
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max payout per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Daily Rate \$ 491.15 X 20 days per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	4 personal days convert to sick at year end
	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