

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	990.0	979.0	930.0
Pupils On Roll Special Ed Full-Time	142.0	134.0	117.0
Pupils On Roll SUBTOTAL	1,132.0	1,113.0	1,047.0
Pupils in Private School Placements	5.0	5.0	5.0
Pupils Sent to Other Districts Special Ed	1.0		0.0
Pupils Received	21.0	32.0	32.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	19,781,205	20,083,256	20,284,089
Total Tuition	10-1300	252,149	126,000	228,000
Rents And Royalties	10-1910	40,052	47,000	35,000
Unrestricted Miscellaneous Revenues	10-1XXX	82,843	35,000	50,700
Interest Earned On Maintenance Reserve	10-1XXX	0	0	2,000
Interest Earned On Capital Reserve Funds	10-1XXX	6,351	3,700	3,700
Subtotal - Revenues From Local Sources		20,162,600	20,294,956	20,603,489
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	105,537	119,934	119,934
Extraordinary Aid	10-3131	99,554	0	0
Categorical Special Education Aid	10-3132	839,955	829,413	829,413
Categorical Security Aid	10-3177	61,450	62,405	62,405
Adjustment Aid	10-3178	10,550	10,550	10,550
Parcc Readiness Aid	10-3181	0	11,430	11,430
Per Pupil Growth Aid	10-3182	0	11,430	11,430
Professional Learning Community Aid	10-3183	0	10,740	10,740
Other State Aids	10-3XXX	40,718	0	0
Subtotal - Revenues From State Sources		1,157,764	1,055,902	1,055,902
Budgeted Fund Balance - Operating Budget	10-303	0	358,335	415,402
Withdrawal From Maint. Reserve	10-310	0	101,207	0
Adjustment For Prior Year Encumbrances		0	459,505	0
Actual Revenues (Over)/Under Expenditures		-610,474	0	0
Total Operating Budget		20,709,890	22,269,905	22,074,793
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	77,157	44,016	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Revenues From Local Sources	20-1XXX	77,157	44,016	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	95,057	117,338	0
Total Revenues From State Sources		95,057	117,338	0
Revenues from Federal Sources:				
Title I	20-4411-4416	37,002	75,483	60,386
Title II	20-4451-4455	19,898	18,557	14,845
Title III	20-4491-4494	11,779	14,102	11,281
I.D.E.A. Part B (Handicapped)	20-4420-4429	337,881	469,492	248,832
Total Revenues From Federal Sources		406,560	577,634	335,344
Total Grants And Entitlements		578,774	738,988	335,344
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,417,963	1,402,129	1,400,500
Total Revenues From Local Sources		1,417,963	1,402,129	1,400,500
Budgeted Fund Balance	40-303	0	21	0
Total Local Repayment Of Debt		1,417,963	1,402,150	1,400,500
Total Repayment Of Debt		1,417,963	1,402,150	1,400,500
Total Revenues/Sources		22,706,627	24,411,043	23,810,637
Total Revenues/Sources Net of Transfers		22,706,627	24,411,043	23,810,637

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	6,736,592	6,622,461	6,729,728
Special Education - Instruction	11-2XX-100-XXX	1,757,079	1,782,102	1,605,309
Basic Skills/Remedial - Instruction	11-230-100-XXX	293,831	315,248	320,526
Bilingual Education - Instruction	11-240-100-XXX	128,702	145,832	150,464
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	87,703	94,458	117,599
School-Sponsored Athletics - Instruction	11-402-100-XXX	89,977	101,102	114,107
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	344,859	364,991	394,462
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	91	47,946	56,045
Undist. Expenditures - Health Services	11-000-213-XXX	241,255	253,707	280,184
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	403,492	593,182	515,439
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	114,188	50,000	50,000
Undist. Expenditures - Guidance	11-000-218-XXX	258,019	267,036	283,298
Undist. Expenditures - Child Study Teams	11-000-219-XXX	473,897	552,217	535,334
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	260,893	268,473	313,160
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	304,528	425,723	362,363
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	26,741	40,400	42,400
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	400,731	595,482	473,734
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	832,043	847,211	852,652
Undist. Expend. - Central Services	11-000-251-XXX	271,168	292,222	306,997
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	162,736	366,839	215,003
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,832,457	1,963,450	1,996,778
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,460,208	1,468,984	1,467,688
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,407,543	3,700,316	3,859,435
Total Undistributed Expenditures		10,794,849	12,098,179	12,004,972
Interest Earned On Maintenance Reserve	10-606	0	0	2,000
Total General Current Expense		19,888,733	21,159,382	21,044,705

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	108,682	193,455	435,459
Facilities Acquisition And Const. Serv.	12-000-400-XXX	564,972	726,743	405,458
Interest Deposit To Capital Reserve	10-604	0	3,700	3,700
Total Capital Outlay		673,654	923,898	844,617
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	147,503	186,625	155,471
Total Summer School	13-422-X00-XXX	147,503	186,625	155,471
Other Special Schools - Instruction	13-4XX-100-XXX	0	0	30,000
Total Other Special Schools	13-4XX-X00-XXX	0	0	30,000
Total Special Schools	13-XXX-XXX-XXX	147,503	186,625	185,471
General Fund Grand Total		20,709,890	22,269,905	22,074,793
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	77,157	44,016	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	19,300	19,079	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	19,799	27,456	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	30,420	28,697	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	8,788	8,606	0
Nonpublic Security Aid	20-XXX-XXX-XXX	16,750	33,500	0
Total Other State Projects		95,057	117,338	0
Total State Projects	20-XXX-XXX-XXX	95,057	117,338	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	37,002	75,483	60,386
Title II	20-XXX-XXX-XXX	19,898	18,557	14,845
Title III	20-XXX-XXX-XXX	11,779	14,102	11,281

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	337,881	469,492	248,832
Total Federal Projects	20-XXX-XXX-XXX	406,560	577,634	335,344
Total Special Revenue Funds		578,774	738,988	335,344
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,417,963	1,402,150	1,400,500
Total Debt Service Funds		1,417,963	1,402,150	1,400,500
Total Expenditures/Appropriations		22,706,627	24,411,043	23,810,637
Total Expenditures Net of Transfers		22,706,627	24,411,043	23,810,637

Budget Category	Audited Balance 6-30-2015	Audited Balance 6-30-2016	Estimated Balance 6-30-2017	Estimated Balance 6-30-2018
Unrestricted:				
--General Operating Budget	592,222	610,654	451,610	436,208
--Repayment of Debt	21	21	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	2,852,965	3,139,522	3,143,222	3,146,922
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	1,011,503	1,084,012	982,805	984,805
--Legal Reserve	673,997	599,291	400,000	0
--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
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2014-15 Actual Costs	2015-16 Actual Costs	2016-17 Original Budget	2016-17 Revised Budget	2017-18 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,317	\$16,015	\$16,788	\$17,310	\$18,320
Total Classroom Instruction	\$9,421	\$9,870	\$10,144	\$10,067	\$10,687
Classroom-Salaries and Benefits	\$8,897	\$9,097	\$9,526	\$9,316	\$9,798
Classroom-General Supplies and Textbooks	\$314	\$561	\$399	\$533	\$544
Classroom-Purchased Services	\$210	\$213	\$218	\$218	\$345
Total Support Services	\$2,196	\$2,258	\$2,546	\$2,753	\$2,911
Support Services-Salaries and Benefits	\$1,704	\$1,904	\$2,018	\$2,254	\$2,507
Total Administrative Costs	\$1,794	\$1,782	\$1,876	\$2,204	\$2,190
Administration Salaries and Benefits	\$1,413	\$1,408	\$1,485	\$1,636	\$1,828
Total Operations and Maintenance of Plant	\$1,760	\$1,811	\$1,899	\$1,967	\$2,139
Operations and Maintenance-Salaries and Benefits	\$824	\$866	\$881	\$900	\$996
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$124	\$193	\$214	\$215	\$274
Total Equipment Costs	\$26	\$96	\$72	\$174	\$416
Legal Costs	\$28	\$23	\$40	\$31	\$33
Employee Benefits as a percentage of salaries*	29.01%	27.72%	31.15%	29.12%	30.27%

*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 (formerly the Comparative Spending Guide) 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 2016-17 revised appropriations and the 2017-18 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)
Business Services	4 District demographic study	3,000
Custodial and Maintenance Services	Shared services agreement with Chester Township & Borough for transportation of seniors	5,000
Custodial and Maintenance Services	Shared service with Chester Township DPW for plowing, parking lot repairs and bus repairs	0
Purchasing	Participation in various cooperative purchasing services including Morris County and Middlesex County ESC.	5,000
Purchasing	Participate in Act for phone services	5,000
Purchasing	Participate in ACES program for Natural gas	15,000
Purchasing	Participate in insurance purchase	10,000

CHESTER BOROUGH	
A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,473,341
(B) Estimated Net Taxable Valuation (as of 10/01/16)	400,011,698
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.8683
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	3,714,473
(E) Estimated Net Taxable Valuation (as of 10/01/16)	400,011,698
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.9286

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,473,341
(H) Estimated Equalized Valuation (as of 10/01/16)	398,981,670
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8706
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	3,714,473
(K) Estimated Equalized Valuation (as of 10/01/16)	398,981,670
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.9310

CHESTER TOWNSHIP	
A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	16,710,332
(B) Estimated Net Taxable Valuation (as of 10/01/16)	1,898,237,626
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.8803
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	17,870,514
(E) Estimated Net Taxable Valuation (as of 10/01/16)	1,898,237,626

(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.9414

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	16,710,332
(H) Estimated Equalized Valuation (as of 10/01/16)	1,890,867,453
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8837
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	17,870,514
(K) Estimated Equalized Valuation (as of 10/01/16)	1,890,867,453
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.9451

NAME=Carroll, Jordan

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Buildings & Grounds
Base Annual Salary Amount	\$90,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	22
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	
Total Allowances Amount	\$4,960
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$595
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$2,257
Contractual Post-Employment Benefit Description of Payout of Sick days	Max at retirement is \$15000
Contractual Post-Employment Benefit Description of Payout of Vacation days	5 days of carryover
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Carroll, Jordan

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Dougherty, Michael

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	
Base Annual Salary Amount	\$80,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	08/09/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	10
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	
Total Allowances Amount	\$1,960
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	\$500
Contractual Post-Employment Benefit Description of Payout of Sick days	Max at retirement is \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	No vacation days at this time
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of personal days
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Dougherty, Michael

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Simmons, Melissa

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$136,553
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
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	
Total Allowances Amount	\$15,330
Total Bonuses Amount	\$1,875
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,433
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$6,236
Contractual Post-Employment Benefit Description of Payout of Sick days	Max payout is \$15000 (\$100 per day)
Contractual Post-Employment Benefit Description of Payout of Vacation days	10 days of payout at retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Simmons, Melissa

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=VanWoert, Christina

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$145,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/12
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
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	
Total Allowances Amount	\$10,330
Total Bonuses Amount	\$21,605
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$9,700
Total Contractual Post-Employment Benefit Amount	\$20,577
Contractual Post-Employment Benefit Description of Payout of Sick days	The max is \$15,000.
Contractual Post-Employment Benefit Description of Payout of Vacation days	5 days can be carried over
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=VanWoert, Christina

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	