

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	660.0	619.0	619.0
On Roll Special Ed Full-Time	101.0	98.0	98.0
On Roll Subtotal	761.0	717.0	717.0
In Private School Placements	2.5	5.0	4.0
Sent to Other Districts Special Ed	2.0	1.0	1.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	9,624,595	9,817,086	9,817,086
	Total Tuition	10-1300	39,185	40,000	40,000
	Rents and Royalties	10-1910	18,157	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	153,045	10,000	15,000
	Interest Earned on Maintenance Reserve	10-1XXX	10	10	10
	Interest Earned on Capital Reserve Funds	10-1XXX	10	10	10
	Total Revenues from Local Sources			9,835,002	9,867,106
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	143,738	143,738	143,738
	Extraordinary Aid	10-3131	65,590	50,000	50,000
	Categorical Special Education Aid	10-3132	654,710	654,710	654,710
	Equalization Aid	10-3176	1,798,701	1,899,151	2,440,189
	Categorical Security Aid	10-3177	60,146	60,146	60,146
	Total Revenues from State Sources			2,722,885	2,807,745
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	404,824	403,350
	Withdrawal from Maintenance Reserve	10-310	0	100,000	85,000
	Adjustment for Prior Year Encumbrances		0	419,511	0
	Actual Revenues (Over)/Under Expenditures		-1,260,978	0	0
General Fund Revenues	Total Operating Budget		11,296,909	13,599,186	13,709,239
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	0	60,000
	Total Revenues from Local Sources	20-1XXX	0	0	60,000
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	0	60,280	47,000
	State Grants Through Intermediate Sources	20-3700	39,399	0	0
	Total Revenues from State Sources		39,399	60,280	47,000
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	2,916	0	0
	Title II	20-4451-4455	5,622	4,299	3,300
	Title IV	20-4471-4474	19,865	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	146,057	156,721	125,000
	CARES Act Education Stabilization Fund	20-4530	545	11,665	0
	Coronavirus Relief Fund (CRF)	20-4532	0	21,145	0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	CRRSA Act-ESSER II	20-4534		0	54,710
	CRRSA Act-Learning Acceleration Grant	20-4535		0	25,000
	CRRSA Act-Mental Health Grant	20-4536		0	45,000
	Total Revenues from Federal Sources		175,005	203,830	261,010
Special Revenue Fund Revenues	Total Grants and Entitlements		214,404	264,110	368,010
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	7,312	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	1,959,972	1,968,039	1,959,158
	Total Revenues from Local Sources		1,959,972	1,968,039	1,959,158
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	336,305	337,689	337,418
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	10	7,312
	Total Local Repayment of Debt		2,303,589	2,305,738	2,303,888
	Actual Revenues (Over)/Under Expenditures		-7,301	0	0
Debt Service Fund Revenues	Total Repayment of Debt		2,296,288	2,305,738	2,303,888
All Fund Revenues	Total Revenues/Sources		13,807,601	16,169,034	16,381,137
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		13,807,601	16,169,034	16,381,137

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,438,510	3,999,770	4,028,658
	Special Education-Instruction	11-2XX-100-XXX	1,057,322	1,304,473	1,280,131
	Basic Skills/Remedial-Instruction	11-230-100-XXX	163,089	233,873	234,023
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	11,277	17,000	15,500
	Summer School	11-422-XXX-XXX	5,460	20,904	25,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	184,526	363,074	321,415
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	21,237	22,293	22,417
	Undistributed Expenditures-Health Services	11-000-213-XXX	133,926	154,014	149,632
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	285,373	324,071	282,246
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	744,816	698,883	1,034,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	147,499	191,245	181,327
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	375,689	373,764	413,758
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	300,718	325,016	361,124
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	138,250	148,501	173,877
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	67,361	131,200	90,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	331,468	540,192	370,304
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	374,400	400,019	388,381
	Undistributed Expenditures-Central Services	11-000-251-XXX	242,798	262,538	234,696
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	68,209	71,389	61,120
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	961,856	1,300,531	1,183,813
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	307,733	396,195	407,116
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,705,981	2,279,148	2,440,732
	Undistributed Expenditures-Food Services	11-000-310-930	9,500	5,000	0
		Total Undistributed Expenditures		6,401,340	7,987,073
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	10	10
General Fund Current Expenses	Total General Current Expense		11,076,998	13,563,103	13,699,780

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	180,224	36,024	9,400
	Facilities Acquisition and Construction Services	12-000-400-XXX	39,687	49	49
	Interest Deposit to Capital Reserve	10-604	0	10	10
	Total Capital Outlay		219,911	36,083	9,459
General Fund Expenses and Transfers	General Fund Grand Total		11,296,909	13,599,186	13,709,239
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	0	0	60,000
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	1,898	2,138	1,700
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	17,652	36,245	28,000
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	7,210	9,402	7,500
	Nonpublic Nursing Services	20-XXX-XXX-XXX	3,492	3,570	2,800
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	1,197	0	0
	Nonpublic Security Aid	20-XXX-XXX-XXX	7,950	8,925	7,000
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	39,399	60,280	47,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	2,916	0	0
	Title II	20-XXX-XXX-XXX	5,622	4,299	3,300
	Title IV	20-XXX-XXX-XXX	19,865	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	146,057	156,721	125,000
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	545	11,665	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	21,145	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx		0	54,710
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx		0	25,000
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx		0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	175,005	203,830	261,010
Special Revenue Fund Expenses	Total Special Revenue Funds		214,404	264,110	368,010
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	2,296,288	2,305,738	2,303,888
	Total Debt Service Funds		2,296,288	2,305,738	2,303,888
All Fund Expenses	Total Expenditures/Appropriations		13,807,601	16,169,034	16,381,137
Expenses Net of Transfers	Total Expenditures Net of Transfers		13,807,601	16,169,034	16,381,137

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	888,529	1,599,181	1,599,191	1,599,201
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	650,000	650,000	598,756	513,766
	Legal Reserve	435,898	728,083	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
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	365,490	392,331	266,844	263,494
	Repayment of Debt	21	7,322	7,312	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,742	\$13,913	\$16,158	\$17,570	\$18,075
Total Classroom Instruction	\$7,220	\$7,507	\$8,863	\$9,736	\$9,923
Classroom-Salaries and Benefits	\$6,518	\$6,915	\$7,885	\$8,750	\$9,380
Classroom-General Supplies and Textbooks	\$653	\$441	\$397	\$539	\$312
Classroom-Purchased Services	\$50	\$150	\$581	\$447	\$230
Total Support Services	\$2,644	\$3,326	\$3,834	\$3,871	\$4,360
Support Services-Salaries and Benefits	\$1,713	\$2,084	\$2,616	\$2,540	\$2,599
Total Administrative Costs	\$1,419	\$1,582	\$1,575	\$1,798	\$1,787
Administration Salaries and Benefits	\$1,032	\$1,232	\$1,248	\$1,324	\$1,376
Total Operations and Maintenance of Plant	\$1,414	\$1,435	\$1,821	\$2,084	\$1,949
Operations and Maintenance-Salaries and Benefits	\$840	\$860	\$1,108	\$1,192	\$1,296
Board Contribution to Food Services	\$0	\$12	\$0	\$7	\$0
Total Extracurricular Costs	\$8	\$17	\$23	\$29	\$26
Total Equipment Costs	\$32	\$237	\$9	\$50	\$13
Legal Costs	\$146	\$142	\$52	\$57	\$84
Employee Benefits as a percentage of salaries*	26.81%	24.83%	30.11%	29.31%	29.87%

*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 2020-21 revised appropriations and the 2021-22 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
140	Preschool Tuition	40,000	Preschool tuition Revenue
190	Tuition Revenue for preschool students	40,000	Preschool Tuition
300	Solar Renewable Energy Certificates	15,000	Solar Rebate

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Lumberton School District shared PT Teacher	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	9,817,086
	(D) Total School Levy	11,776,244
	(B) Estimated Net Taxable Valuation (as of 02/01/21)	834,651,267
	(H) Estimated Equalized Valuation (as of 02/01/21)	834,651,267
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1762
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.4109
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1762
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.4109

Employee Contract List for District

Name	Category	Measure
Andrew Polo	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$111,564
	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	07/01/20
	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$2,040
	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	\$19,081
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Daily Rate \$429.09 20 days per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	4 personal days convert to sick at end of year
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported	

Employee Contract List for District

Name	Category	Measure
Andrew Polo	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
Scott Heino	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$153,875
	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	06/30/22
	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

Employee Contract List for District

Name	Category	Measure
Scott Heino	Total Allowances Amount	\$11,270
	Total Bonuses Amount	\$8,795
	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	\$24,536
	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 \$591.82 20 days per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	5 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	