

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	619.0	613.0	630.0
On Roll Special Ed Full-Time	98.0	95.0	99.0
On Roll Subtotal	717.0	708.0	729.0
In Private School Placements	5.0	4.0	3.0
Sent to Other Districts Special Ed	1.0		0.0

**Advertised Revenues**

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	9,817,086	9,817,086	9,817,086
	Total Tuition	10-1300	1,450	40,000	0
	Unrestricted Miscellaneous Revenues	10-1XXX	0	15,000	55,000
	Interest Earned on Maintenance Reserve	10-1XXX	10	10	10
	Interest Earned on Capital Reserve Funds	10-1XXX	50	10	10
	Other Restricted Miscellaneous Revenues	10-1XXX	74,284	0	0
	Total Revenues from Local Sources			9,892,880	9,872,106
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	143,738	143,738	143,738
	Extraordinary Aid	10-3131	125,691	50,000	50,000
	Categorical Special Education Aid	10-3132	654,710	654,710	654,710
	Equalization Aid	10-3176	1,899,151	2,440,189	2,753,298
	Categorical Security Aid	10-3177	60,146	60,146	60,146
	Other State Aids	10-3XXX	4,930	0	0
	Total Revenues from State Sources			2,888,366	3,348,783
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	403,350	300,000
	Withdrawal from Maintenance Reserve	10-310	0	85,000	0
	Adjustment for Prior Year Encumbrances		0	568,457	0
	Actual Revenues (Over)/Under Expenditures		-1,105,092	0	0
General Fund Revenues	Total Operating Budget		11,676,154	14,277,696	13,833,998
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	5,607	60,000	20,000
	Other Revenue from Local Sources	20-1XXX	1,492	0	0
	Total Revenues from Local Sources	20-1XXX	7,099	60,000	20,000
Special Revenue Fund Revenues from State Sources	Nonpublic Teacher Stem Grant	20-3212	47,101	0	0
	Other Restricted Entitlements	20-32XX	0	74,407	59,525
	Total Revenues from State Sources		47,101	74,407	59,525

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	2,499	8,796	7,036
	Title IV	20-4471-4474	10,000	795	0
	Arp-Idea Preschool	20-4409	0	2,822	0
	Arp-Idea Basic	20-4419	0	33,045	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	151,297	144,643	115,714
	CARES Act Education Stabilization Fund	20-4530	10,968	0	0
	Coronavirus Relief Fund (CRF)	20-4532	21,145	0	0
	CRRSA Act-ESSER II	20-4534	0	54,710	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	25,000	0
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
	Total Revenues from Federal Sources			195,909	314,811
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-525	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		249,584	449,218	202,275
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	1	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	1,968,039	1,959,158	1,969,116
	Total Revenues from Local Sources		1,968,039	1,959,158	1,969,116
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	337,689	337,418	337,872
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	7,313	0
	Total Local Repayment of Debt		2,305,729	2,303,889	2,306,988
	Actual Revenues (Over)/Under Expenditures		9	0	0
Debt Service Fund Revenues	Total Repayment of Debt		2,305,738	2,303,889	2,306,988
All Fund Revenues	Total Revenues/Sources		14,231,476	17,030,803	16,343,261
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		14,231,476	17,030,803	16,343,261

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,657,282	4,011,386	3,921,032
	Special Education-Instruction	11-2XX-100-XXX	1,217,298	1,356,090	1,402,654
	Basic Skills/Remedial-Instruction	11-230-100-XXX	224,405	234,491	242,440
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	3,400	15,500	16,100
	Summer School	11-422-XXX-XXX	20,904	25,000	20,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	222,225	305,726	204,495
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	21,515	22,506	23,380
	Undistributed Expenditures-Health Services	11-000-213-XXX	154,867	152,332	165,240
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	295,744	282,246	328,953
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	432,533	939,000	976,750
	Undistributed Expenditures-Guidance	11-000-218-XXX	162,370	182,970	195,465
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	372,464	414,086	402,069
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	334,998	362,840	345,915
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	147,589	191,160	204,073
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	46,321	84,980	100,650
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	337,251	627,464	406,690
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	394,914	431,608	400,944
	Undistributed Expenditures-Central Services	11-000-251-XXX	225,825	262,772	243,014
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	69,690	61,120	61,861
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,041,436	1,396,995	1,219,270
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	312,658	441,715	402,422
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,951,592	2,444,642	2,518,766
	Total Undistributed Expenditures			6,523,992	8,604,162
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		11,647,281	14,246,639	13,802,193

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	28,824	9,400	31,746
	Facilities Acquisition and Construction Services	12-000-400-XXX	49	21,647	49
	Interest Deposit to Capital Reserve	10-604	0	10	10
	Total Capital Outlay		28,873	31,057	31,805
General Fund Expenses and Transfers	General Fund Grand Total		11,676,154	14,277,696	13,833,998
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	1,492	0	0
	Student Activity Fund	20-475-XXX-XXX	5,082	60,000	20,000
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	0	3,061	2,449
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	0	36,852	29,481
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	0	14,915	11,932
	Nonpublic Nursing Services	20-XXX-XXX-XXX	0	5,712	4,569
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	2,142	1,713
	Nonpublic Security Aid	20-XXX-XXX-XXX	0	11,725	9,381
	Nonpublic Teacher Stem Grant	20-481-XXX-XXX	47,101	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	47,101	74,407	59,525
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	2,499	8,796	7,036
	Title IV	20-XXX-XXX-XXX	10,000	795	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	151,297	144,643	115,714
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	33,045	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	2,822	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	10,968	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	21,145	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	54,710	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	25,000	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
	Total Federal Projects	20-XXX-XXX-XXX	195,909	314,811	122,750
Special Revenue Fund Expenses	Total Special Revenue Funds		249,584	449,218	202,275

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	2,305,738	2,303,889	2,306,988
	Total Debt Service Funds		2,305,738	2,303,889	2,306,988
All Fund Expenses	Total Expenditures/Appropriations		14,231,476	17,030,803	16,343,261
Expenses Net of Transfers	Total Expenditures Net of Transfers		14,231,476	17,030,803	16,343,261

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	392,331	551,018	547,668	547,668
	Repayment of Debt	7,322	7,313	0	0
Restricted for General Operating Budget	Capital Reserve	1,599,181	2,481,424	2,481,434	2,481,444
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	650,000	650,010	565,020	565,030
	Legal Reserve	728,083	700,000	300,000	0
	Unemployment Fund	22,244	28,189	28,189	28,189
	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	16,968	17,493	17,493	17,493
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,913	\$15,579	\$18,075	\$18,768	\$18,081
Total Classroom Instruction	\$7,507	\$8,897	\$9,923	\$10,113	\$9,820
Classroom-Salaries and Benefits	\$6,915	\$8,311	\$9,380	\$9,408	\$9,146
Classroom-General Supplies and Textbooks	\$441	\$437	\$312	\$539	\$322
Classroom-Purchased Services	\$150	\$150	\$230	\$166	\$352
Total Support Services	\$3,326	\$3,247	\$4,360	\$4,304	\$4,342
Support Services-Salaries and Benefits	\$2,084	\$2,356	\$2,599	\$2,616	\$2,541
Total Administrative Costs	\$1,582	\$1,717	\$1,787	\$1,997	\$1,856
Administration Salaries and Benefits	\$1,232	\$1,333	\$1,376	\$1,418	\$1,399
Total Operations and Maintenance of Plant	\$1,435	\$1,677	\$1,949	\$2,283	\$1,988
Operations and Maintenance-Salaries and Benefits	\$860	\$1,049	\$1,296	\$1,345	\$1,340
Board Contribution to Food Services	\$12	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$17	\$6	\$26	\$26	\$26
Total Equipment Costs	\$237	\$40	\$13	\$13	\$44
Legal Costs	\$142	\$139	\$84	\$199	\$192
Employee Benefits as a percentage of salaries*	24.83%	26.09%	29.87%	29.89%	30.87%

\*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 2021-22 revised appropriations and the 2022-23 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 instructional program
300	SREC Solar credits	15,000	Solar panel program
	Preschool Tuition	40,000	PreK Half Day program

**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	11,786,202
	(B) Estimated Net Taxable Valuation (as of 02/01/22)	840,143,142
	(H) Estimated Equalized Valuation (as of 10/01/21)	902,211,698
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1685
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.4029
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0881
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3064

Employee Contract List for District

Name	Category	Measure
Andrew Polo	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$114,911
	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	07/01/21
	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	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	\$19,339
	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 \$ 441.96 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	\$156,953
	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	07/01/21
	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	\$24,773
	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 \$603.66 a 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	