

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	613.0	619.0	596.0
On Roll Special Ed Full-Time	95.0	95.0	97.0
On Roll Subtotal	708.0	714.0	693.0
In Private School Placements	4.0	3.0	3.0
Received		2.0	2.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 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	38,090	0	50,000
	Unrestricted Miscellaneous Revenues	10-1XXX	102,812	55,000	105,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	10	5,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	10	5,000
	Total Revenues from Local Sources		9,957,988	9,872,106	9,982,086
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	143,738	143,738	143,738
	Extraordinary Aid	10-3131	129,190	50,000	60,000
	Categorical Special Education Aid	10-3132	654,710	654,710	654,710
	Equalization Aid	10-3176	2,440,189	2,753,298	2,658,666
	Categorical Security Aid	10-3177	60,146	60,146	60,146
	Other State Aids	10-3XXX	6,670	0	0
	Total Revenues from State Sources		3,434,643	3,661,892	3,577,260
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	300,000	300,000
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	700,000
	Adjustment for Prior Year Encumbrances		0	406,514	0
	Actual Revenues (Over)/Under Expenditures		-746,196	0	0
General Fund Revenues	Total Operating Budget		12,646,435	14,240,512	14,559,346
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	19,293	20,000	20,000
	Total Revenues from Local Sources	20-1XXX	19,293	20,000	20,000
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	0	59,525	0
	State Grants Through Intermediate Sources	20-3700	36,530	0	56,387
	Total Revenues from State Sources		36,530	59,525	56,387
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	0	0	7,218
	Title II	20-4451-4455	7,826	7,036	4,324
	Arp-Idea Preschool	20-4409	2,822	0	0
	Arp-Idea Basic	20-4419	32,869	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	149,565	115,714	115,118
	CRRSA Act-ESSER II	20-4534	27,671	0	0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	CRRSA Act-Learning Acceleration Grant	20-4535	24,336	0	0
	CRRSA Act-Mental Health Grant	20-4536	45,000	0	0
	Total Revenues from Federal Sources		290,089	122,750	126,660
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-381	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		345,531	202,275	203,047
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	1,959,158	1,969,116	1,969,675
	Total Revenues from Local Sources		1,959,158	1,969,116	1,969,675
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	337,418	337,872	337,968
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	1
	Total Local Repayment of Debt		2,296,576	2,306,988	2,307,644
	Actual Revenues (Over)/Under Expenditures		7,312	0	0
Debt Service Fund Revenues	Total Repayment of Debt		2,303,888	2,306,988	2,307,644
All Fund Revenues	Total Revenues/Sources		15,295,854	16,749,775	17,070,037
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		15,295,854	16,749,775	17,070,037

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,703,942	3,833,161	3,707,388
	Special Education-Instruction	11-2XX-100-XXX	1,331,617	1,434,601	1,489,520
	Basic Skills/Remedial-Instruction	11-230-100-XXX	195,674	266,853	237,431
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	3,405	15,992	35,711
	Summer School	11-422-XXX-XXX	10,036	20,000	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	135,711	204,695	168,250
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	22,427	23,380	24,275
	Undistributed Expenditures-Health Services	11-000-213-XXX	158,073	183,157	167,344
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	274,659	277,769	307,505
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	780,393	1,059,304	1,193,649
	Undistributed Expenditures-Guidance	11-000-218-XXX	176,177	195,360	216,640
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	366,634	386,411	389,420
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	323,235	345,915	337,664
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	188,398	204,486	215,319
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	55,792	100,650	95,650
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	382,323	660,628	381,019
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	413,833	439,456	439,160
	Undistributed Expenditures-Central Services	11-000-251-XXX	231,525	273,892	255,209
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	58,874	61,861	60,681
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,247,501	1,257,252	1,224,668
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	344,852	416,140	484,191
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,219,707	2,390,826	2,408,933
	Total Undistributed Expenditures			7,380,114	8,481,182
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	10	5,000
General Fund Current Expenses	Total General Current Expense		12,624,788	14,051,799	13,844,627

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	0	188,654	9,670
	Facilities Acquisition and Construction Services	12-000-400-XXX	21,647	49	700,049
	Interest Deposit to Capital Reserve	10-604	0	10	5,000
	Total Capital Outlay		21,647	188,713	714,719
General Fund Expenses and Transfers	General Fund Grand Total		12,646,435	14,240,512	14,559,346
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	18,912	20,000	20,000
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	2,461	2,449	1,584
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	13,231	29,481	38,765
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	7,122	11,932	5,126
	Nonpublic Nursing Services	20-XXX-XXX-XXX	4,592	4,569	2,688
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	1,722	1,713	1,008
	Nonpublic Security Aid	20-XXX-XXX-XXX	7,402	9,381	7,216
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	36,530	59,525	56,387
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	0	0	7,218
	Title II	20-XXX-XXX-XXX	7,826	7,036	4,324
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	149,565	115,714	115,118
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	32,869	0	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	2,822	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	27,671	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	24,336	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	45,000	0	0
	Total Federal Projects	20-XXX-XXX-XXX	290,089	122,750	126,660
Special Revenue Fund Expenses	Total Special Revenue Funds		345,531	202,275	203,047
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	2,303,888	2,306,988	2,307,644
	Total Debt Service Funds		2,303,888	2,306,988	2,307,644
All Fund Expenses	Total Expenditures/Appropriations		15,295,854	16,749,775	17,070,037
Expenses Net of Transfers	Total Expenditures Net of Transfers		15,295,854	16,749,775	17,070,037

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	551,018	591,718	271,718	271,718
	Repayment of Debt	7,313	1	1	0
Restricted for General Operating Budget	Capital Reserve	2,481,424	3,435,098	3,755,108	3,060,108
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	650,010	650,531	650,541	655,541
	Legal Reserve	700,000	600,000	300,000	0
	Unemployment Fund	28,189	41,433	41,433	41,433
	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	17,493	17,874	17,874	17,874
	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	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,579	\$17,072	\$18,081	\$18,521	\$19,008
Total Classroom Instruction	\$8,897	\$9,329	\$9,820	\$9,875	\$10,006
Classroom-Salaries and Benefits	\$8,311	\$8,756	\$9,146	\$9,186	\$9,399
Classroom-General Supplies and Textbooks	\$437	\$477	\$322	\$344	\$376
Classroom-Purchased Services	\$150	\$97	\$352	\$346	\$231
Total Support Services	\$3,247	\$3,827	\$4,342	\$4,453	\$4,838
Support Services-Salaries and Benefits	\$2,356	\$2,395	\$2,541	\$2,515	\$2,629
Total Administrative Costs	\$1,717	\$1,846	\$1,856	\$2,058	\$1,998
Administration Salaries and Benefits	\$1,333	\$1,421	\$1,399	\$1,435	\$1,558
Total Operations and Maintenance of Plant	\$1,677	\$2,020	\$1,988	\$2,064	\$2,057
Operations and Maintenance-Salaries and Benefits	\$1,049	\$1,186	\$1,340	\$1,327	\$1,259
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$6	\$6	\$26	\$27	\$60
Total Equipment Costs	\$40	\$0	\$44	\$264	\$14
Legal Costs	\$139	\$187	\$192	\$101	\$72
Employee Benefits as a percentage of salaries*	26.09%	28.80%	30.87%	29.56%	29.91%

\*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 2022-23 revised appropriations and the 2023-24 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	50,000	Solar panel program
	Interest revenue	55,000	Bank interest



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	11,786,761
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	842,816,453
	(H) Estimated Equalized Valuation (as of 10/01/22)	1,006,042,915
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.1648
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.3985
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.9758
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.1716

Employee Contract List for District

Name	Category	Measure
Andrew	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$119,002
	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	06/30/23
	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	\$19,654
	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 \$ 457.70 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	

Employee Contract List for District

Name	Category	Measure
Andrew	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	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$165,000
	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	06/30/26
	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	Total Allowances Amount	\$11,270
	Total Bonuses Amount	\$9,620
	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	\$25,392
	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 \$634.62 X 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