

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	619.0	582.0	564.0
On Roll Special Ed Full-Time	95.0	111.0	111.0
On Roll Subtotal	714.0	693.0	675.0
In Private School Placements	3.0	1.0	1.0
Sent to Other Districts Special Ed		1.0	2.0
Received	2.0	1.0	14.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	9,817,086	9,817,086	10,013,428
	Total Tuition	10-1300	154,197	50,000	50,000
	Rents and Royalties	10-1910	22,878	0	20,000
	Unrestricted Miscellaneous Revenues	10-1XXX	146,235	105,000	130,000
	Interest Earned on Maintenance Reserve	10-1XXX	10	5,000	5,000
	Interest Earned on Capital Reserve Funds	10-1XXX	10	5,000	5,000
	Total Revenues from Local Sources			10,140,416	9,982,086
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	143,738	143,738	143,738
	Extraordinary Aid	10-3131	164,959	60,000	60,000
	Categorical Special Education Aid	10-3132	654,710	654,710	654,710
	Equalization Aid	10-3176	2,753,298	2,658,666	2,484,809
	Categorical Security Aid	10-3177	60,146	60,146	60,146
	Other State Aids	10-3XXX	68,697	0	78,236
	Total Revenues from State Sources			3,845,548	3,577,260
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	300,000	500,000
	Withdrawal from Capital Reserve for Local Share	10-307	0	700,000	0
	Withdrawal from Maintenance Reserve	10-310	0	0	50,000
	Adjustment for Prior Year Encumbrances		0	125,303	0
	Actual Revenues (Over)/Under Expenditures			-1,137,580	0
General Fund Revenues	Total Operating Budget		12,848,384	14,684,649	14,255,067
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	62,200	20,000	20,000
	Total Revenues from Local Sources	20-1XXX	62,200	20,000	20,000
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	26,875	0	0
	State Grants Through Intermediate Sources	20-3700	0	56,387	23,987
	Total Revenues from State Sources		26,875	56,387	23,987

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	4,511	7,218	4,630
	Title II	20-4451-4455	6,314	4,324	6,621
	ARP-IDEA Basic	20-4419	18	0	0
	IDEA Part B (Handicapped)	20-4420-4429	142,848	115,118	117,635
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	4,845	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	20,085	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	41,802	0	0
	ARP-ESSER	20-4540	28,430	0	0
	CRRSA Act-ESSER II	20-4534	16,428	0	0
	Total Revenues from Federal Sources			265,281	126,660
Special Revenue Fund Revenues	Total Grants and Entitlements		349,416	203,047	172,873
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	1,969,116	1,969,675	1,758,478
	Total Revenues from Local Sources		1,969,116	1,969,675	1,758,478
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	337,872	337,968	338,621
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1	1
	Withdrawal from Debt Service Reserve	40-313	0	0	215,000
	Total Local Repayment of Debt		2,306,988	2,307,644	2,312,100
	Actual Revenues (Over)/Under Expenditures		-1	0	0
Debt Service Fund Revenues	Total Repayment of Debt		2,306,987	2,307,644	2,312,100
All Fund Revenues	Total Revenues/Sources		15,504,787	17,195,340	16,740,040
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		15,504,787	17,195,340	16,740,040

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,672,446	3,826,386	3,809,548
	Special Education-Instruction	11-2XX-100-XXX	1,283,422	1,486,447	1,468,909
	Basic Skills/Remedial-Instruction	11-230-100-XXX	245,398	277,413	280,091
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	24,608	35,711	31,711
	Summer School	11-422-XXX-XXX	728	0	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	137,696	167,834	121,411
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	23,303	24,275	25,233
	Undistributed Expenditures-Health Services	11-000-213-XXX	180,256	168,342	172,606
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	261,963	307,612	244,752
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	951,887	1,163,956	1,240,788
	Undistributed Expenditures-Guidance	11-000-218-XXX	194,414	216,640	217,114
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	296,552	350,336	393,253
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	344,263	339,482	320,973
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	203,256	215,830	231,611
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	77,202	105,650	56,896
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	349,207	431,719	376,053
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	409,877	482,084	454,422
	Undistributed Expenditures-Central Services	11-000-251-XXX	242,210	284,781	270,909
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	58,869	60,681	81,143
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,119,550	1,239,338	1,226,682
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	436,830	485,568	481,752
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,177,490	2,294,845	2,719,418
	Total Undistributed Expenditures		7,464,825	8,338,973	8,635,016
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		12,691,427	13,969,930	14,230,275

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	156,908	9,670	5,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	49	700,049	49
	Interest Deposit to Capital Reserve	10-604	0	5,000	5,000
	Total Capital Outlay		156,957	714,719	10,049
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	0	14,743
	General Fund Grand Total		12,848,384	14,684,649	14,255,067
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	1,980	1,584	1,064
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	8,110	38,765	9,318
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	3,765	5,126	4,100
	Nonpublic Nursing Services	20-XXX-XXX-XXX	3,360	2,688	2,208
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	1,250	1,008	901
	Nonpublic Security Aid	20-XXX-XXX-XXX	8,410	7,216	6,396
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	26,875	56,387	23,987
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	4,511	7,218	4,630
	Title II	20-XXX-XXX-XXX	6,314	4,324	6,621
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	142,848	115,118	117,635
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	18	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	16,428	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	28,430	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	4,845	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	20,085	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	41,802	0	0
	Total Federal Projects	20-XXX-XXX-XXX	265,281	126,660	128,886
Special Revenue Fund Expenses	Total Special Revenue Funds		349,416	203,047	172,873

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	2,306,987	2,307,644	2,312,100
	Total Debt Service Funds		2,306,987	2,307,644	2,312,100
All Fund Expenses	Total Expenditures/Appropriations		15,504,787	17,195,340	16,740,040
Expenses Net of Transfers	Total Expenditures Net of Transfers		15,504,787	17,195,340	16,740,040

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	591,718	440,624	250,624	250,624
	Repayment of Debt	1	2	1	0
Restricted for General Operating Budget	Capital Reserve	3,435,098	4,804,973	4,299,973	4,304,973
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	650,531	650,541	655,541	610,541
	Legal Reserve	600,000	800,000	500,000	0
	Unemployment Fund	41,433	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	17,874	22,814	22,814	22,814
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	400,000	185,000

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,072	\$16,858	\$19,008	\$19,216	\$20,211
Total Classroom Instruction	\$9,329	\$9,114	\$10,006	\$10,135	\$10,758
Classroom-Salaries and Benefits	\$8,756	\$8,351	\$9,399	\$9,253	\$10,125
Classroom-General Supplies and Textbooks	\$477	\$502	\$376	\$543	\$300
Classroom-Purchased Services	\$97	\$261	\$231	\$339	\$333
Total Support Services	\$3,827	\$4,044	\$4,838	\$4,720	\$4,991
Support Services-Salaries and Benefits	\$2,395	\$2,311	\$2,629	\$2,524	\$2,757
Total Administrative Costs	\$1,846	\$1,795	\$1,998	\$2,180	\$2,177
Administration Salaries and Benefits	\$1,421	\$1,423	\$1,558	\$1,620	\$1,702
Total Operations and Maintenance of Plant	\$2,020	\$1,820	\$2,057	\$2,071	\$2,167
Operations and Maintenance-Salaries and Benefits	\$1,186	\$1,169	\$1,259	\$1,261	\$1,400
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$6	\$42	\$60	\$60	\$58
Total Equipment Costs	\$0	\$218	\$14	\$14	\$7
Legal Costs	\$187	\$41	\$72	\$102	\$85
Employee Benefits as a percentage of salaries*	28.80%	28.99%	29.91%	28.59%	32.98%

\*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 2023-24 revised appropriations and the 2024-25 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 Payments	50,000	Half Day Preschool program
260	Rent Fee for building use	20,000	Building rental fees for the year
300	Interest Income General Fund	100,000	Interest from the Bank
	Solar Panels	30,000	SREC Solar Credit Sold
330	Interest Income	5,000	Interest from the bank
340	Interest Income	5,000	Interest from the bank

**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	10,013,428
	(D) Total School Levy	11,771,906
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	842,271,737
	(H) Estimated Equalized Valuation (as of 10/01/23)	1,111,575,449
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.1889
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.3976
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.9008
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.0590

Employee Contract List for District

Name	Category	Measure
Andrew Polo	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$137,698
	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
	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	\$8,352
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$697
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$20,323
	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 \$ 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

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	\$175,049
	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
	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	\$9,620
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$697
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$26,165
	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 \$673.27 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	