

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	674.0	660.0	670.0
On Roll Special Ed Full-Time	101.0	101.0	105.0
On Roll Subtotal	775.0	761.0	775.0
In Private School Placements	2.0	2.5	2.5
Sent to Other Districts Special Ed	3.0	2.0	2.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	9,435,877	9,624,595	9,817,086
	Total Tuition	10-1300	53,907	40,000	40,000
	Rents and Royalties	10-1910	26,916	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	10,379	10,000	10,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	10	10
	Interest Earned on Capital Reserve Funds	10-1XXX	20	10	10
	Total Revenues from Local Sources		9,527,099	9,674,615	9,867,106
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	143,738	143,738	143,738
	Extraordinary Aid	10-3131	68,911	0	50,000
	Categorical Special Education Aid	10-3132	654,710	654,710	654,710
	Equalization Aid	10-3176	1,545,186	1,798,701	2,114,793
	Categorical Security Aid	10-3177	60,146	60,146	60,146
	Other State Aids	10-3XXX	7,830	0	0
	Total Revenues from State Sources		2,480,521	2,657,295	3,023,387
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	146,564	404,824
	Adjustment for Prior Year Encumbrances		0	250,867	0
	Actual Revenues (Over)/Under Expenditures		-1,511,643	0	0
General Fund Revenues	Total Operating Budget		10,495,977	12,729,341	13,295,317
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	30,689	50,780	43,161
	Total Revenues from State Sources		30,689	50,780	43,161
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	7,849	13,474	0
	Title II	20-4451-4455	3,040	6,569	5,584
	Title IV	20-4471-4474	1,351	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	134,937	153,121	130,153
	Total Revenues from Federal Sources		147,177	183,164	144,237
Special Revenue Fund Revenues	Total Grants and Entitlements		177,866	233,944	187,398
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	10	0	0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	1,963,251	1,959,972	1,968,039
	Total Revenues from Local Sources		1,963,251	1,959,972	1,968,039
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	336,986	336,305	337,689
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	11	10
	Total Local Repayment of Debt		2,300,247	2,296,288	2,305,738
	Actual Revenues (Over)/Under Expenditures		691	0	0
Debt Service Fund Revenues	Total Repayment of Debt		2,300,938	2,296,288	2,305,738
All Fund Revenues	Total Revenues/Sources		12,974,781	15,259,573	15,788,453
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		12,974,781	15,259,573	15,788,453

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,588,879	3,879,433	4,050,577
	Special Education-Instruction	11-2XX-100-XXX	836,287	1,024,240	1,224,249
	Basic Skills/Remedial-Instruction	11-230-100-XXX	157,677	229,532	172,667
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	5,066	9,143	14,500
	Summer School	11-422-XXX-XXX	8,500	7,500	7,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	158,821	224,741	363,074
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	16,626	16,652	22,918
	Undistributed Expenditures-Health Services	11-000-213-XXX	151,073	160,503	167,333
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	265,972	345,354	324,806
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	549,829	777,636	799,875
	Undistributed Expenditures-Guidance	11-000-218-XXX	139,134	164,454	231,851
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	351,527	375,903	347,204
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	186,328	370,006	336,700
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	86,553	131,656	146,612
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	46,397	69,006	131,200
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	336,922	355,177	311,060
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	261,699	387,555	384,175
	Undistributed Expenditures-Central Services	11-000-251-XXX	245,657	281,962	231,671
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	99,016	70,671	69,869
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	971,842	1,151,977	1,212,652
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	298,246	381,216	396,195
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,708,877	2,081,593	2,341,360
	Total Undistributed Expenditures		5,874,519	7,346,062	7,818,555
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		10,470,928	12,495,920	13,288,058

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	25,000	193,724	7,200
	Facilities Acquisition and Construction Services	12-000-400-XXX	49	39,687	49
	Interest Deposit to Capital Reserve	10-604	0	10	10
	Total Capital Outlay		25,049	233,421	7,259
General Fund Expenses and Transfers	General Fund Grand Total		10,495,977	12,729,341	13,295,317
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	2,083	1,898	1,613
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	12,453	27,911	23,724
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	1,273	8,233	6,998
	Nonpublic Nursing Services	20-XXX-XXX-XXX	3,783	3,492	2,968
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	1,347	1,296	1,101
	Nonpublic Security Aid	20-XXX-XXX-XXX	9,750	7,950	6,757
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	30,689	50,780	43,161
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	7,849	13,474	0
	Title II	20-XXX-XXX-XXX	3,040	6,569	5,584
	Title IV	20-XXX-XXX-XXX	1,351	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	134,937	153,121	130,153
	Total Federal Projects	20-XXX-XXX-XXX	147,177	183,164	144,237
Special Revenue Fund Expenses	Total Special Revenue Funds		177,866	233,944	187,398
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	2,300,938	2,296,288	2,305,738
	Total Debt Service Funds		2,300,938	2,296,288	2,305,738
All Fund Expenses	Total Expenditures/Appropriations		12,974,781	15,259,573	15,788,453
Expenses Net of Transfers	Total Expenditures Net of Transfers		12,974,781	15,259,573	15,788,453

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	38,529	888,529	888,539	888,549
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	500,000	650,000	650,010	650,020
	Legal Reserve	211,766	435,898	328,083	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	328,846	365,490	326,741	250,000
	Repayment of Debt	712	21	10	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,559	\$12,742	\$15,362	\$15,624	\$16,158
Total Classroom Instruction	\$6,886	\$7,220	\$8,887	\$8,432	\$8,863
Classroom-Salaries and Benefits	\$6,552	\$6,518	\$8,002	\$7,468	\$7,885
Classroom-General Supplies and Textbooks	\$293	\$653	\$593	\$667	\$397
Classroom-Purchased Services	\$41	\$50	\$292	\$297	\$581
Total Support Services	\$2,413	\$2,644	\$3,042	\$3,685	\$3,834
Support Services-Salaries and Benefits	\$1,520	\$1,713	\$2,008	\$2,300	\$2,616
Total Administrative Costs	\$1,405	\$1,419	\$1,541	\$1,724	\$1,575
Administration Salaries and Benefits	\$1,048	\$1,032	\$1,284	\$1,266	\$1,248
Total Operations and Maintenance of Plant	\$1,307	\$1,414	\$1,834	\$1,728	\$1,821
Operations and Maintenance-Salaries and Benefits	\$856	\$840	\$976	\$953	\$1,108
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$3	\$8	\$12	\$14	\$23
Total Equipment Costs	\$0	\$32	\$17	\$255	\$9
Legal Costs	\$113	\$146	\$26	\$165	\$52
Employee Benefits as a percentage of salaries*	29.86%	26.81%	33.16%	28.97%	30.11%

\*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 2019-20 revised appropriations and the 2020-21 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	Parents tuition payment	40,000	Preschool tuition program
300	P/Y insurance refunds, solar credits, recycling rebates	10,000	P/Y insurance refunds, solar credits, and recycling rebates
765	Nonpublic grants	43,161	Nonpublic, and chapter 192 and 193



Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	Millstone Twp. School District	0
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	11,785,125
	(B) Estimated Net Taxable Valuation (as of 02/01/20)	821,807,556
	(H) Estimated Equalized Valuation (as of 02/01/20)	821,807,556
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.1946
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.4340
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.1946
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.4340

Employee Contract List for District

Name	Category	Measure
Andrew Polo	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$108,000
	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	10/22/19
	End Date of Contract	06/30/20
	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	\$18,808
	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 \$ 415.38 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	\$150,858
	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	07/01/19
	End Date of Contract	06/30/20
	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	\$24,304
	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 \$580.22 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