

Morris - Chester Twp

Notice is hereby given to the legal voters of the Chester school district, in the County of Morris, of the State of New Jersey, that a Public Hearing will be held in the Court Room of the Chester Board of Education, (50 North Road, Chester, NJ 07930), on (Tuesday, April 29, 2025, at 7:00 p.m.), for the purpose of conducting a public hearing on the following budget for the 25-26 school year.

Advertised Enrollments

Enrollment Categories	October 13, 2023 Actual	October 15, 2024 Actual	October 15, 2025 Estimated
Pupils On Roll Regular Full-Time	903	881	879
Pupils On Roll - Special Full-Time	130	118	118
Subtotal - Pupils On Roll	1,033	999	997
Private School Placements	4	4	4
Pupils Sent to Other Dists - Spec Ed Prog	0	1	0
Pupils Received	2	0	0

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Morris - Chester Twp
Advertised Revenues

Budget Category	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy-Base Budget	10-1210	21,938,596	22,212,830	22,623,768
Total Tax Levy	10-121x	21,938,596	22,212,830	22,623,768
Total Tuition	10-1300	414,194	378,000	385,000
Rents and Royalties	10-1910	40,225	65,000	65,000
Unrestricted Miscellaneous Revenues	10-1XXX	226,780	61,819	62,000
Interest Earned on Maintenance Reserve	10-1XXX	0	85,000	85,000
Interest Earned on Capital Reserve Funds	10-1XXX	305,029	125,000	125,000
Other Restricted Miscellaneous Revenues / Paycheck Protection Program (APSSDs Only)	10-1XXX	6,716	0	0
Total Revenues from Local Sources		22,931,540	22,927,649	23,345,768
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	521,351	630,294	675,865
Extraordinary Aid	10-3131	127,448	0	0
Categorical Special Education Aid	10-3132	1,051,898	1,150,071	1,000,158
Categorical Security Aid	10-3177	92,852	99,234	147,187
Other State Aids	10-3XXX	347,425	0	0
Total Revenues from State Sources		2,140,974	1,879,599	1,823,210
Budgeted Fund Balance-Operating Budget				
Withdrawal from Capital Reserve for Local Share	10-303	0	521,721	530,101
Withdrawal from Capital Reserve for Transfer To Debt Service Fund	10-307	0	4,338,487	0
Withdrawal from Maintenance Reserve	10-317	0	109,693	105,000
Adjustment for Prior Year Encumbrances	10-310	0	300,000	300,000
Actual Revenues (Over)/Under Expenditures		0	222,322	0
Total Operating Budget		-518,782	0	0
		24,553,732	30,299,471	26,104,079
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	143,773	20,000	20,000
Other Revenue from Local Sources	20-1XXX	3,000	0	0
Total Revenues from Local Sources	20-1XXX	146,773	20,000	20,000
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	217,527	121,605	91,204
Total Revenues from State Sources		217,527	121,605	91,204
Revenues from Federal Sources:				
Title I	20-4411-4416	57,895	32,870	24,653
Title II	20-4451-4455	6,080	8,004	6,003
Title III	20-4491-4494	0	7,225	5,419
Title IV	20-4471-4474	3,750	0	0
IDEA Part B (Handicapped)	20-4420-4429	347,844	322,218	241,664
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	48,455	0	0
ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	6,982	0	0
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	39,860	0	0
ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support	20-4544	32,660	0	0
Staffing Grant				
Total Revenues from Federal Sources		543,526	370,317	277,739
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-16,481	0	0
Total Grants and Entitlements		891,345	511,922	388,943
Repayment of Debt:				
Transfers from Capital Reserve	40-5210	0	109,693	105,000
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,141,275	1,029,537	1,051,480
Total Revenues from Local Sources		1,141,275	1,029,537	1,051,480
Total Local Repayment of Debt		1,141,275	1,139,230	1,156,480
Total Repayment of Debt		1,141,275	1,139,230	1,156,480
Total Revenues/Sources		26,586,352	31,950,623	27,649,502
Deduct Transfer-Transfers from Capital Reserve	40-5210	0	109,693	105,000
Total Revenues/Sources Net of Transfers		26,586,352	31,840,930	27,544,502

Morris - Chester Twp
Advertised Appropriations

Budget Category	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	7,146,628	7,505,104	7,598,373
Special Education-Instruction	11-2XX-100-XXX	1,619,775	1,622,746	1,834,387
Basic Skills/Remedial-Instruction	11-230-100-XXX	498,403	414,891	591,728
Bilingual Education-Instruction	11-240-100-XXX	200,333	221,896	235,332
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	73,959	120,683	107,113
School-Sponsored Athletics-Instruction	11-402-100-XXX	102,330	134,550	123,570
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	259,060	293,582	247,510
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	84,392	101,394	104,357
Undistributed Expenditures-Health Services	11-000-213-XXX	346,684	375,855	344,895
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	497,503	473,578	533,766
Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	53,989	95,215	136,880
Undistributed Expenditures-Guidance	11-000-218-XXX	399,699	446,816	553,018
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	621,940	636,896	655,721
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	347,977	412,204	387,720
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	570,179	600,935	554,384
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	141,427	146,749	168,070
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	524,619	575,611	508,965
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,061,794	1,100,737	1,016,942
Undistributed Expenditures-Central Services	11-000-251-XXX	440,040	415,499	432,382
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	227,566	254,956	210,601
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,395,560	2,937,989	2,708,784
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	2,081,870	2,308,093	2,160,709
Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,071,823	4,098,881	4,316,927
Total Undistributed Expenditures		14,126,122	15,274,990	15,041,631
Interest Earned on Maintenance Reserve	10-606	0	85,000	85,000
Total General Current Expense		23,767,550	25,379,860	25,617,134
Capital Expenditures:				
Equipment	12-XXX-XXX-730	185,371	118,662	8,360
Facilities Acquisition and Construction Services	12-000-400-XXX	425,002	4,362,482	58,458
Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	0	109,693	105,000
Interest Deposit to Capital Reserve	10-604	0	125,000	125,000
Total Capital Outlay		610,373	4,715,837	296,818
Special Schools:				
Summer School:				
Summer School-Instruction	13-422-100-XXX	157,754	174,100	171,874
Total Summer School	13-422-X00-XXX	157,754	174,100	171,874
Total Special Schools	13-XXX-XXX-XXX	157,754	174,100	171,874
Transfer of Funds to Charter Schools	10-000-100-56X	18,055	29,674	18,253
General Fund Grand Total		24,553,732	30,299,471	26,104,079
Special Grants and Entitlements:				
Local Projects				
Student Activity Fund	20-475-XXX-XXX	127,292	20,000	20,000
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	14,800	10,930	8,198
Nonpublic Handicapped Services	20-XXX-XXX-XXX	37,698	10,866	8,150
Nonpublic Nursing Services	20-XXX-XXX-XXX	30,720	20,114	15,085
Nonpublic Technology Initiative	20-XXX-XXX-XXX	12,524	7,465	5,599
Nonpublic Security Aid	20-XXX-XXX-XXX	121,785	72,230	54,172
Total Other State Projects		217,527	121,605	91,204
Total State Projects	20-XXX-XXX-XXX	217,527	121,605	91,204
Federal Projects:				
Title I	20-XXX-XXX-XXX	57,895	32,870	24,653
Title II	20-XXX-XXX-XXX	6,080	8,004	6,003
Title III	20-XXX-XXX-XXX	0	7,225	5,419
Title IV	20-XXX-XXX-XXX	3,750	0	0
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	347,844	322,218	241,664
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	48,455	0	0
ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	6,982	0	0
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	39,860	0	0

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Morris - Chester Twp
Advertised Appropriations

Budget Category	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	32,660	0	0
Total Federal Projects	20-XXX-XXX-XXX	543,526	370,317	277,739
Total Special Revenue Funds		891,345	511,922	388,943
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,141,275	1,139,230	1,156,480
Total Debt Service Funds		1,141,275	1,139,230	1,156,480
Total Expenditures/Appropriations		26,586,352	31,950,623	27,649,502
Deduct Transfer-Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	0	109,693	105,000
Total Expenditures Net of Transfers		26,586,352	31,840,930	27,544,502

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Morris - Chester Twp
Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2023	Audited Balance 06-30-2024	Estimated Balance 06-30-2025	Estimated Balance 06-30-2026
Unrestricted:				
(General Operating Budget)	760,698	803,919	657,198	577,097
(Repayment of Debt)	0	0	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	5,677,664	6,393,918	2,070,738	2,090,738
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	1,029,410	1,029,410	814,410	599,410
--Legal Reserve	725,000	825,000	450,000	0
--Unemployment Fund	169,442	153,313	153,313	153,313
--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
(Special Revenue Fund)				
--Student Activity Fund	131,219	147,700	147,700	147,700
--Scholarship Fund	0	0	0	0
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

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Morris - Chester Twp
Advertised Per Pupil Cost Calculations

	2022-23	2023-24	2024-25	2024-25	2025-26
	Actual	Actual	Original	Revised	Proposed
Per Pupil Cost Calculations	Costs	Costs	Budget	Budget	Budget
Total Budgetary Comparative Per Pupil Cost	\$20,447	\$20,945	\$22,094	\$22,761	\$23,240
Total Classroom Instruction	\$11,403	\$11,634	\$12,106	\$12,201	\$12,926
Classroom-Salaries and Benefits	\$10,635	\$11,039	\$11,105	\$11,141	\$11,893
Classroom-General Supplies and Textbooks	\$444	\$232	\$631	\$660	\$575
Classroom-Purchased Services	\$324	\$363	\$370	\$400	\$457
Total Support Services	\$3,503	\$3,707	\$3,936	\$4,057	\$4,252
Support Services-Salaries and Benefits	\$3,159	\$3,299	\$3,426	\$3,508	\$3,622
Total Administrative Costs	\$2,573	\$2,700	\$2,691	\$2,872	\$2,667
Administration Salaries and Benefits	\$2,232	\$2,302	\$2,294	\$2,400	\$2,219
Total Operations and Maintenance of Plant	\$2,618	\$2,590	\$2,937	\$3,202	\$2,994
Operations and Maintenance-Salaries and Benefits	\$1,053	\$1,153	\$1,191	\$1,182	\$1,234
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$248	\$212	\$301	\$307	\$282
Total Equipment Costs	\$97	\$181	\$44	\$119	\$8
Legal Costs	\$18	\$47	\$27	\$90	\$50
Employee Benefits as a percentage of salaries*	28.19%	27.52%	28.83%	27.55%	28.18%

*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 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 2024-25 revised appropriations and the 2025-26 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.

The complete budget will be on file and open to examination at the Board of Education building, 50 North Road, Chester, NJ 07930, Morris County New Jersey between the hours of 8:30 am and 3:30 pm Monday through Friday, excluding holidays.

The school district has proposed programs and services in addition to the New Jersey Student Learning Standards adopted by the State Board of Education.

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