

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	730.0	707.0	721.0
On Roll Special Ed Full-Time	157.0	160.0	163.0
On Roll Subtotal	887.0	867.0	884.0
In Private School Placements	2.0	3.0	0.0
Sent to Other Districts Regular	3.0	22.0	0.0
Sent to Other Districts Special Ed	5.0	4.0	4.0
Received	60.0		0.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	6,912,676	7,050,930	7,191,949
	Rents and Royalties	10-1910	12,321	8,000	8,000
	Unrestricted Miscellaneous Revenues	10-1XXX	146,832	35,000	35,000
	Interest Earned on Maintenance Reserve	10-1XXX	150	150	150
	Interest Earned on Capital Reserve Funds	10-1XXX	350	350	350
	Total Revenues from Local Sources		7,072,329	7,094,430	7,235,449
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	66,969	380,486	380,486
	Extraordinary Aid	10-3131	113,360	80,000	80,000
	Categorical Special Education Aid	10-3132	465,051	465,051	465,051
	Equalization Aid	10-3176	5,767,704	5,767,704	5,941,599
	Categorical Security Aid	10-3177	151,057	187,464	187,464
	PARCC Readiness Aid	10-3181	8,370	0	0
	Per Pupil Growth Aid	10-3182	8,370	0	0
	Professional Learning Community Aid	10-3183	8,670	0	0
	Host District Support Aid	10-3184	671	0	0
	Other State Aids	10-3XXX	10,440	0	0
	State Reimbursement for Lead Testing of Drinking Water	10-3300	1,719	0	0
	Total Revenues from State Sources		6,602,381	6,880,705	7,054,600
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	68,886	41,355	48,354
	Total Revenues from Federal Sources		68,886	41,355	48,354
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	689,223	799,997
	Withdrawal from Maintenance Reserve	10-310	350,000	350,000	200,000
	Adjustment for Prior Year Encumbrances		0	63,165	0
	Actual Revenues (Over)/Under Expenditures		-132,553	0	0
General Fund Revenues	Total Operating Budget		13,961,043	15,118,878	15,338,400
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	500	0	0
	Total Revenues from Local Sources	20-1XXX	500	0	0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	452,620	452,620	1,057,392
	Total Revenues from State Sources		452,620	452,620	1,057,392
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	358,746	89,369	271,034
	Title II	20-4451-4455	32,701	12,793	27,879
	Title IV	20-4471-4474	7,110	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	235,736	57,145	173,465
	Preschool Development Expansion Grant	20-4527	517,610	530,514	0
	Other	20-4XXX	15,034	0	0
	Total Revenues from Federal Sources		1,166,937	689,821	472,378
Special Revenue Fund Revenues	Total Grants and Entitlements		1,620,057	1,142,441	1,529,770
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	476,991	461,311	440,553
	Interest on Investments	40-1510	115	0	0
	Miscellaneous	40-1XXX	115	0	0
	Total Revenues from Local Sources		477,106	461,311	440,553
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	37	115
	Total Local Repayment of Debt		477,106	461,348	440,668
	Actual Revenues (Over)/Under Expenditures		-78	0	0
Debt Service Fund Revenues	Total Repayment of Debt		477,028	461,348	440,668
All Fund Revenues	Total Revenues/Sources		16,058,128	16,722,667	17,308,838
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		16,058,128	16,722,667	17,308,838

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,969,480	4,141,779	4,546,221	
	Special Education-Instruction	11-2XX-100-XXX	1,070,724	1,273,269	1,232,890	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	114,219	239,699	210,590	
	Bilingual Education-Instruction	11-240-100-XXX	75,908	116,569	119,121	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	390,000	479,686	279,808	
	Undistributed Expenditures-Health Services	11-000-213-XXX	225,411	227,571	237,041	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	231,057	201,222	193,660	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	107,959	180,218	188,006	
	Undistributed Expenditures-Guidance	11-000-218-XXX	204,721	240,041	228,376	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	615,168	716,801	681,683	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	138,268	177,864	179,253	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	81,463	122,780	125,723	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	15,826	32,350	32,350	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	325,526	399,646	378,395	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	384,686	392,500	382,674	
	Undistributed Expenditures-Central Services	11-000-251-XXX	266,925	275,845	273,977	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	85,458	134,287	135,461	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,453,822	1,785,582	1,755,347	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	754,340	810,355	834,000	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,743,823	2,931,956	3,008,017	
	Total Undistributed Expenditures			8,024,453	9,108,704	8,913,771
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	150	150	150
Increase In Maintenance Reserve		10-606	250,000	0	0	
General Fund Current Expenses	Total General Current Expense		13,504,934	14,880,170	15,022,743	
Capital Outlay	Equipment	12-XXX-XXX-730	233,786	29,078	16,300	
	Facilities Acquisition and Construction Services	12-000-400-XXX	104,618	104,618	104,618	
	Interest Deposit to Capital Reserve	10-604	350	350	350	
	Total Capital Outlay			338,754	134,046	121,268

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	117,355	104,662	194,389
	General Fund Grand Total		13,961,043	15,118,878	15,338,400
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	500	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	354,220	375,671	696,041
	Support Services	20-218-200-XXX	98,400	76,949	361,351
	Total Preschool Education Aid	20-218-XXX-XXX	452,620	452,620	1,057,392
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	452,620	452,620	1,057,392
Special Revenue Fund Expenses for Preschool Expansion Grant	Preschool Expansion Grant Instruction	20-220-100-XXX	454,499	464,403	0
	Preschool Expansion Grant Support Services	20-220-200-XXX	63,111	66,111	0
	Preschool Expansion Grant	20-220-XXX-XXX	517,610	530,514	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	358,746	89,369	271,034
	Title II	20-XXX-XXX-XXX	32,701	12,793	27,879
	Title IV	20-XXX-XXX-XXX	7,110	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	235,736	57,145	173,465
	Other	20-XXX-XXX-XXX	15,034	0	0
	Total Federal Projects	20-XXX-XXX-XXX	1,166,937	689,821	472,378
Special Revenue Fund Expenses	Total Special Revenue Funds		1,620,057	1,142,441	1,529,770
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	477,028	461,348	440,668
	Total Debt Service Funds		477,028	461,348	440,668
All Fund Expenses	Total Expenditures/Appropriations		16,058,128	16,722,667	17,308,838
Expenses Net of Transfers	Total Expenditures Net of Transfers		16,058,128	16,722,667	17,308,838

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	609,357	609,707	610,057	610,407
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	965,963	866,113	516,263	316,413
	Legal Reserve	1,450,160	1,392,323	703,100	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	264,661	398,011	398,011	301,114
	Repayment of Debt	74	152	115	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,817	\$14,126	\$15,738	\$16,367	\$17,104
Total Classroom Instruction	\$8,112	\$8,366	\$9,161	\$9,406	\$10,216
Classroom-Salaries and Benefits	\$7,791	\$8,038	\$8,729	\$8,956	\$9,691
Classroom-General Supplies and Textbooks	\$258	\$247	\$322	\$335	\$377
Classroom-Purchased Services	\$63	\$81	\$111	\$115	\$149
Total Support Services	\$2,240	\$2,348	\$2,741	\$2,850	\$2,958
Support Services-Salaries and Benefits	\$1,982	\$2,028	\$2,448	\$2,545	\$2,645
Total Administrative Costs	\$1,496	\$1,503	\$1,546	\$1,730	\$1,646
Administration Salaries and Benefits	\$1,154	\$1,188	\$1,149	\$1,313	\$1,224
Total Operations and Maintenance of Plant	\$1,969	\$1,910	\$2,289	\$2,381	\$2,284
Operations and Maintenance-Salaries and Benefits	\$1,055	\$1,059	\$1,153	\$1,199	\$1,106
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$0	\$263	\$17	\$34	\$19
Legal Costs	\$7	\$3	\$6	\$6	\$8
Employee Benefits as a percentage of salaries*	32.80%	35.05%	33.38%	33.38%	33.63%

*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 2018-19 revised appropriations and the 2019-20 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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Curriculum Services	CONSORTIUM WITH CONSTITUENT DISTRICTS FOR CURRICULUM	0
Custodial and Maintenance Services	SHARED SERVICE WITH HOPEWELL TOWNSHIP SCHOOL DISTRICT -- HVAC AND HELPER SERVICES	0
Insurance Coverages and Benefits	MEMBER SOUTHERN COASTAL REGIONAL EMPLOYEE BENEFITS FUND FOR HEALTH INSURANCE	0
	MEMBER OF GLOUCESTER, CUMBERLAND, SALEM SCHOOL DISTRICTS JOINT INSURANCE FUND (GCSSD0 AND SPELLJIF	0
Municipal/Public Works	SNOW REMOVAL SERVICES WITH THE UPPER DEERFIELD TOWNSHIP - MUNICIPALITY	0
	SALT AND SAND DISTRIBUTION WITH THE UPPER DEERFIELD TOWNSHIP - MUNICIPALITY	0
	SHARED SERVICES HVAC WITH THE UPPER DEERFIELD TOWNSHIP - MUNICIPALITY	0
Purchasing	MEMBER OF EDUCATOINAL SERICES COMMISSION OF NEW JERSEY	0
	MEMBER OF ED DATA (CONSORTIUM FOR PURCHASING SCHOOL SUPPLIES)	0
	MEMBER OF THE ALLIANCE FOR COMPETITIVE ENERGY SERVICES - (ACT)	0
Special Education Services	SHARED SERVICES WITH GREENWICH TOWNSHIP SCHOOL DISTRICT -- SPEECH SERVICES	0
	SHARED SERVICES WITH STOW CREEK SCHOOL DISTRICT -- SPEECH SERVICES	0
Transportation Services, including Fuel	LEA FOR A 5 DISTRICT TRANSPORTATION JOINTURE IN CUMBERLAND COUNTY-HOPEWELL,DEERFIELD,CRHSD,FAIRFIELD,UPPER DEEFIELD	0
	PARTICIPANT IN CUMBERLAND COUNTY EDUCATIONAL COOPERATIVE FOR SPEC ED TRANSPORTATION WITH VINELAND PUBLIC SCHOOLS	0

Estimated Tax Rates

Municipality	Category	Amount
Upper Deerfield Twp	(A) General Fund School Levy	7,121,440
	(D) Total School Levy	7,572,353
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	628,333,477
	(H) Estimated Equalized Valuation (as of 10/01/18)	626,521,211
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.1334
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.2051
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.1367
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.2086

Employee Contract List for District

Name	Category	Measure
Cherie Bratty	Job Title	Assistant Superintendent
	Job Title II	None
	Base Annual Salary Amount	\$126,483
	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	07/01/18
	End Date of Contract	06/30/19
	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	\$3,100
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$9,139
	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	\$29,594
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max 100 days @ \$150 per day
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max of 30 days @ per diem
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
Cherie Bratty	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
Dr. Peter Koza	Job Title	Superintendent
	Job Title II	None
	Base Annual Salary Amount	\$167,750
	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	07/01/18
	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

Employee Contract List for District

Name	Category	Measure
Dr. Peter Koza	Total Allowances Amount	\$600
	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	\$34,356
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max of 100 @ \$150 per day
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max of 30 per diem
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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