

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	252.0	237.0	251.0
On Roll Special Ed Full-Time	28.0	38.0	37.0
On Roll Subtotal	280.0	275.0	288.0
Sent to Other Districts Special Ed	6.0	4.0	3.0
Received	4.0	2.0	0.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,888,365	2,946,132	2,995,963
	Unrestricted Miscellaneous Revenues	10-1XXX	13,463	5,045	4,500
	Interest Earned on Maintenance Reserve	10-1XXX	50	50	25
	Interest Earned on Capital Reserve Funds	10-1XXX	5	5	15
	Total Revenues from Local Sources		2,901,883	2,951,232	3,000,503
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	95,887	95,887	95,887
	Categorical Special Education Aid	10-3132	194,666	194,666	194,666
	Equalization Aid	10-3176	2,234,818	2,152,331	2,070,982
	Categorical Security Aid	10-3177	45,634	45,634	45,634
	Other State Aids	10-3XXX	7,830	0	0
	Total Revenues from State Sources		2,578,835	2,488,518	2,407,169
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	236,534	524,312
	Withdrawal from Maintenance Reserve	10-310	0	50,000	0
	Transfers from Other Funds	10-5200	0	31,946	0
	Other Financing Sources	10-5XXX	59,816	0	0
	Adjustment for Prior Year Encumbrances		0	1,134	0
	Actual Revenues (Over)/Under Expenditures		-274,830	0	0
General Fund Revenues	Total Operating Budget		5,265,704	5,759,364	5,931,984
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	3,204	0	0
	Other Revenue from Local Sources	20-1XXX	3,045	0	0
	Total Revenues from Local Sources	20-1XXX	6,249	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	8,608	0
	Preschool Education Aid	20-3218	142,158	152,160	595,199
	Total Revenues from State Sources		142,158	160,768	595,199
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	89,777	72,941	78,112
	Title II	20-4451-4455	3,767	9,486	10,000
	Title IV	20-4471-4474	10,000	8,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	88,095	68,582	78,000
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	0	50,000

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	0	40,000
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	0	40,000
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	0	45,000
	Arp-ESSER	20-4540	0	0	723,159
	CARES Act Education Stabilization Fund	20-4530	85,785	0	0
	Coronavirus Relief Fund (CRF)	20-4532	21,998	0	0
	CRRSA Act-ESSER II	20-4534	74,600	43,096	278,675
	CRRSA Act-Learning Acceleration Grant	20-4535	0	0	25,000
	CRRSA Act-Mental Health Grant	20-4536	0	0	45,000
	Arp Homeless Children and Youth I Grant	20-4545	0	0	6,603
	Total Revenues from Federal Sources			374,022	202,105
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-210	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		522,219	362,873	2,023,248
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	130,343	121,756	117,942
	Interest on Investments	40-1510	2	0	0
	Miscellaneous	40-1XXX	2	0	0
	Total Revenues from Local Sources		130,345	121,756	117,942
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1	2
	Total Local Repayment of Debt		130,345	121,757	117,944
	Actual Revenues (Over)/Under Expenditures		-1	0	0
Debt Service Fund Revenues	Total Repayment of Debt		130,344	121,757	117,944
All Fund Revenues	Total Revenues/Sources		5,918,267	6,243,994	8,073,176
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		5,918,267	6,243,994	8,073,176

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,767,917	1,790,204	1,884,082
	Special Education-Instruction	11-2XX-100-XXX	294,473	489,942	561,172
	Basic Skills/Remedial-Instruction	11-230-100-XXX	24,828	25,821	25,764
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	4,464	10,922	10,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	0	12,715	10,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	192,538	65,844	102,240
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	18,427	7,953	12,923
	Undistributed Expenditures-Health Services	11-000-213-XXX	73,539	121,215	97,739
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	66,245	149,291	110,000
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	0	0	36,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	78,337	80,955	85,131
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	105,755	113,585	139,132
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	126,772	104,271	67,815
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	596	2,846	2,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	0	2,150	22,250
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	251,757	222,926	230,900
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	63,796	92,697	93,153
	Undistributed Expenditures-Central Services	11-000-251-XXX	168,074	181,505	151,824
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	0	0	12,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	511,272	562,146	715,394
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	367,293	544,920	548,164
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	954,509	1,002,665	901,901
	Total Undistributed Expenditures			2,978,910	3,254,969
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	50	25
General Fund Current Expenses	Total General Current Expense		5,070,592	5,584,623	5,819,609

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	0	0	20,741
	Facilities Acquisition and Construction Services	12-000-400-XXX	73,941	67,823	17,839
	Interest Deposit to Capital Reserve	10-604	0	5	15
	Total Capital Outlay		73,941	67,828	38,595
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	121,171	106,913	73,780
	General Fund Grand Total		5,265,704	5,759,364	5,931,984
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,045	0	0
	Student Activity Fund	20-475-XXX-XXX	2,994	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	133,533	135,749	283,082
	Support Services	20-218-200-XXX	8,625	25,019	273,772
	Facility Acquisition and Construction Services	20-218-400-XXX	0	0	38,345
	Total Preschool Education Aid	20-218-XXX-XXX	142,158	160,768	595,199
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	142,158	160,768	595,199
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	89,777	72,941	78,112
	Title II	20-XXX-XXX-XXX	3,767	9,486	10,000
	Title IV	20-XXX-XXX-XXX	10,000	8,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	88,095	68,582	78,000
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	85,785	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	21,998	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	74,600	43,096	278,675
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	0	25,000
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	0	45,000
	Arp ESSER Grant Program	20-487-xxx-xxx	0	0	723,159
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	0	50,000
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	0	40,000
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	0	40,000
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	0	45,000

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses for Federal Projects	Arp Homeless Children and Youth I	20-495-xxx-xxx	0	0	6,603
	Total Federal Projects	20-XXX-XXX-XXX	374,022	202,105	1,428,049
Special Revenue Fund Expenses	Total Special Revenue Funds		522,219	362,873	2,023,248
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	130,344	121,757	117,944
	Total Debt Service Funds		130,344	121,757	117,944
All Fund Expenses	Total Expenditures/Appropriations		5,918,267	6,243,994	8,073,176
Expenses Net of Transfers	Total Expenditures Net of Transfers		5,918,267	6,243,994	8,073,176

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	282,387	270,517	257,830	250,000
	Repayment of Debt	2	3	2	0
Restricted for General Operating Budget	Capital Reserve	90,401	90,406	90,411	90,426
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	261,565	261,615	211,665	211,690
	Legal Reserve	444,484	740,329	516,482	0
	Unemployment Fund	0	0	0	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 Special Revenue Fund	Student Activity Fund	30,543	30,753	30,753	30,753
	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	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,471	\$17,252	\$19,286	\$19,076	\$20,294
Total Classroom Instruction	\$10,886	\$8,266	\$12,028	\$11,899	\$12,621
Classroom-Salaries and Benefits	\$10,283	\$7,816	\$11,534	\$11,410	\$11,988
Classroom-General Supplies and Textbooks	\$305	\$231	\$240	\$237	\$371
Classroom-Purchased Services	\$299	\$219	\$254	\$252	\$262
Total Support Services	\$3,088	\$5,290	\$2,708	\$2,677	\$2,954
Support Services-Salaries and Benefits	\$2,423	\$4,956	\$2,090	\$2,067	\$2,273
Total Administrative Costs	\$2,458	\$1,781	\$2,233	\$2,208	\$1,983
Administration Salaries and Benefits	\$1,958	\$1,235	\$1,520	\$1,503	\$1,109
Total Operations and Maintenance of Plant	\$1,952	\$1,898	\$2,191	\$2,167	\$2,625
Operations and Maintenance-Salaries and Benefits	\$294	\$230	\$314	\$310	\$371
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$79	\$17	\$114	\$113	\$93
Total Equipment Costs	\$0	\$0	\$0	\$0	\$210
Legal Costs	\$118	\$105	\$120	\$118	\$124
Employee Benefits as a percentage of salaries*	29.99%	33.31%	32.87%	32.86%	31.26%

\*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 2021-22 revised appropriations and the 2022-23 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
300	Fulton Bank	2,000	Earned Interest
	Various	1,000	Facility Rentals
	Various	1,000	Student Fees / Fines
	Various	500	Obsolete Equipment Auction

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Curriculum Services	Cumberland Regional Constituent Districts Curriculum Consortium member	0
Custodial and Maintenance Services	Pittsgrove Township School District: ABM; Custodial Contract Consult	0
Food Services	Pittsgrove Township School District & Upper Pittsgrove Township School District: Food Service Management	0
Insurance Coverages and Benefits	ERIC South/NJSIG: general insurance policies & risk management service	0
	Brown & Brown Benefit Advisors: Medical, Dental, and Vision benefits broker (member of trust fund for school districts)	0
Municipal/Public Works	Township Snow Removal Personnel/Plowing	0
Professional Staff Development	Cumberland Regional Constituent District shared In-Service and Professional Development Days/Opportunities	0
Purchasing	Cumberland County Joint Purchasing	0
	ACES: Electrical generation group pricing and Natural Gas	0
	Educational Services Commission of New Jersey COOP member	0
Recycling	Cumberland County Improvement Authority	0
Special Education Services	Hopewell Twp School District - CST Services	0
Superintendent and Assistant Sup.	Cumberland County Board of Vocational Education - Shared Superintendent	0
Technology Services	Cumberland Regional School District: Technology Support Personnel	0
Transportation Services, including Fuel	Joint Pupil Transportation Consortium: Regular Student (inc. preschool), Field Trips (some) (Sheppard Bus Company); Transportation Coordinator Serv	0
	Vineland Board of Education/Cumberland County Educational Co-op: Special Education, Homeless, Nonpublic, Choice, Charter Schools Transportation	0

Estimated Tax Rates

Municipality	Category	Amount
Deerfield	(A) General Fund School Levy	2,995,963
	(D) Total School Levy	3,113,905
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	191,535,692
	(H) Estimated Equalized Valuation (as of 10/01/21)	227,001,847
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.5642
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.6258
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3198
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3718

Employee Contract List for District

Name	Category	Measure
Shared Services	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.0
	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	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	96
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	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	\$0
	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	n/a
	Contractual Post-Employment Benefit Description of Payout of Vacation days	n/a
	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
	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
Shared Services	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	Shared CSA service with CCTEC
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported