

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	684.0	792.0	820.0
On Roll Special Ed Full-Time	156.0	155.0	159.0
On Roll Subtotal	840.0	947.0	979.0
In Private School Placements	0.0	0.0	1.0
Sent to Other Districts Special Ed	9.0	8.0	10.0
Received	1.0	3.0	2.0

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	7,335,788	7,482,504	8,015,267
	Rents and Royalties	10-1910	8,728	9,500	9,500
	Unrestricted Miscellaneous Revenues	10-1XXX	125,354	165,000	120,000
	Interest Earned on Maintenance Reserve	10-1XXX	150	150	150
	Interest Earned on Capital Reserve Funds	10-1XXX	350	150	150
	Other Restricted Miscellaneous Revenues	10-1XXX	933	0	0
	Total Revenues from Local Sources			7,471,303	7,657,304
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	380,486	380,486	380,486
	Extraordinary Aid	10-3131	147,815	95,000	95,000
	Categorical Special Education Aid	10-3132	465,051	465,051	465,051
	Equalization Aid	10-3176	6,015,666	6,580,274	7,664,917
	Categorical Security Aid	10-3177	187,464	187,464	187,464
	Other State Aids	10-3XXX	10,150	0	0
	Total Revenues from State Sources			7,206,632	7,708,275
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	42,621	41,745	44,175
	Ffcra/SEMI and ARRA/SEMI Revenue	10-4210	4,320	0	0
	Total Revenues from Federal Sources		46,941	41,745	44,175
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	856,925	854,101
	Withdrawal from Maintenance Reserve	10-310	150,000	0	0
	Adjustment for Prior Year Encumbrances		0	458,342	0
	Actual Revenues (Over)/Under Expenditures		-706,243	0	0
General Fund Revenues	Total Operating Budget		14,168,633	16,722,591	17,836,261
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	128,984	0	129,000
	Other Revenue from Local Sources	20-1XXX	3,466	0	0
	Total Revenues from Local Sources	20-1XXX	132,450	0	129,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	44,836	245,019
	Preschool Education Aid	20-3218	1,694,662	1,861,717	1,870,788
	Total Revenues from State Sources		1,694,662	1,906,553	2,115,807

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	339,279	256,334	217,884
	Title II	20-4451-4455	32,414	24,311	20,664
	Title IV	20-4471-4474	23,000	18,734	15,924
	Title VI	20-4417-4418	7,295	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	241,566	177,074	150,513
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	0	84,679
	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	2,504,282
	CARES Act Education Stabilization Fund	20-4530	31,421	0	0
	CARES-Digital Divide Grant	20-4531	92,013	0	0
	Coronavirus Relief Fund (CRF)	20-4532	70,428	0	0
	CRRSA Act-ESSER II	20-4534	0	1,114,284	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	71,509	0
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
	Total Revenues from Federal Sources			837,416	1,707,246
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	110,000	78,114	106,144
	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-79,179	0	-77,000
Special Revenue Fund Revenues	Total Grants and Entitlements		2,695,349	3,691,913	5,392,897
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	419,843	394,896	0
	Total Revenues from Local Sources		419,843	394,896	0
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		419,843	394,896	0
	Actual Revenues (Over)/Under Expenditures		341	0	0
Debt Service Fund Revenues	Total Repayment of Debt		420,184	394,896	0
All Fund Revenues	Total Revenues/Sources		17,284,166	20,809,400	23,229,158
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	110,000	78,114	106,144
	Total Revenues/Sources Net of Transfers		17,174,166	20,731,286	23,123,014

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	4,376,270	4,929,178	5,040,237
	Special Education-Instruction	11-2XX-100-XXX	1,171,600	1,195,661	1,373,052
	Basic Skills/Remedial-Instruction	11-230-100-XXX	155,347	199,718	201,254
	Bilingual Education-Instruction	11-240-100-XXX	85,508	112,781	114,926
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	342,285	412,229	656,381
	Undistributed Expenditures-Health Services	11-000-213-XXX	234,174	257,872	263,909
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	206,192	205,479	267,700
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	220,715	237,266	288,917
	Undistributed Expenditures-Guidance	11-000-218-XXX	237,698	255,224	262,613
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	601,928	698,711	756,548
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	209,731	191,032	141,800
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	87,278	168,969	86,758
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	15,733	31,500	28,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	366,100	413,618	413,871
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	386,937	420,749	465,916
	Undistributed Expenditures-Central Services	11-000-251-XXX	278,984	288,052	243,083
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	87,739	128,133	136,075
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,369,775	1,804,900	1,797,064
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	718,322	945,890	946,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,073,673	3,085,357	3,438,730
		Total Undistributed Expenditures		7,437,264	9,544,981
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	150	150	150
	Increase In Maintenance Reserve	10-606	376,000	0	0
General Fund Current Expenses	Total General Current Expense		13,602,139	15,982,469	16,922,984
Capital Outlay	Equipment	12-XXX-XXX-730	146,761	270,116	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	104,618	104,618	104,618
	Increase In Capital Reserve	10-604	350	0	383,113
	Interest Deposit to Capital Reserve	10-604	0	150	150
		Total Capital Outlay		251,729	374,884

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	314,765	365,238	425,396
	General Fund Grand Total		14,168,633	16,722,591	17,836,261
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,466	0	0
	Student Activity Fund	20-475-XXX-XXX	49,805	0	52,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	1,167,772	1,241,274	1,331,800
	Support Services	20-218-200-XXX	633,770	743,393	875,151
	Facility Acquisition and Construction Services	20-218-400-XXX	3,120	0	15,000
	Total Preschool Education Aid	20-218-XXX-XXX	1,804,662	1,984,667	2,221,951
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,804,662	1,984,667	2,221,951
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	339,279	256,334	217,884
	Title II	20-XXX-XXX-XXX	32,414	24,311	20,664
	Title IV	20-XXX-XXX-XXX	23,000	18,734	15,924
	Title VI	20-XXX-XXX-XXX	7,295	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	241,566	177,074	150,513
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	31,421	0	0
	Bridging the Digital Divide Program	20-478-XXX-XXX	92,013	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	70,428	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	1,114,284	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	71,509	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	0	2,504,282
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	0	84,679
	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
	Total Federal Projects	20-XXX-XXX-XXX	837,416	1,707,246	3,118,946
	Special Revenue Fund Expenses	Total Special Revenue Funds		2,695,349	3,691,913

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	420,184	394,896	0
	Total Debt Service Funds		420,184	394,896	0
All Fund Expenses	Total Expenditures/Appropriations		17,284,166	20,809,400	23,229,158
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	110,000	78,114	106,144
	Total Expenditures Net of Transfers		17,174,166	20,731,286	23,123,014

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	327,971	632,874	629,650	629,650
	Repayment of Debt	341	0	0	0
Restricted for General Operating Budget	Capital Reserve	640,914	641,264	641,414	1,024,677
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	741,413	967,563	967,713	967,863
	Legal Reserve	1,545,623	1,707,802	854,101	0
	Unemployment Fund	132,704	143,637	143,637	143,637
	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	1,428,086	1,507,265	1,507,265	1,584,265
	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	\$16,324	\$16,891	\$18,677	\$17,968	\$18,338
Total Classroom Instruction	\$9,811	\$10,491	\$11,221	\$10,836	\$11,134
Classroom-Salaries and Benefits	\$9,279	\$10,017	\$10,399	\$9,890	\$10,370
Classroom-General Supplies and Textbooks	\$335	\$229	\$446	\$589	\$405
Classroom-Purchased Services	\$197	\$245	\$376	\$358	\$359
Total Support Services	\$3,035	\$2,909	\$3,355	\$3,191	\$3,365
Support Services-Salaries and Benefits	\$2,705	\$2,577	\$2,956	\$2,811	\$2,829
Total Administrative Costs	\$1,641	\$1,636	\$1,739	\$1,688	\$1,661
Administration Salaries and Benefits	\$1,262	\$1,267	\$1,326	\$1,261	\$1,263
Total Operations and Maintenance of Plant	\$1,837	\$1,855	\$2,363	\$2,253	\$2,178
Operations and Maintenance-Salaries and Benefits	\$931	\$865	\$1,178	\$1,120	\$1,076
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$317	\$183	\$0	\$294	\$16
Legal Costs	\$13	\$2	\$11	\$11	\$11
Employee Benefits as a percentage of salaries*	34.22%	27.25%	35.20%	35.20%	36.27%

\*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	INTEREST ON INVESTMENTS	120,000	BASED ON PRIOR YEAR REVENUE

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Curriculum Services	CONSORTIUM CONSTITUENT DISTRICTS FOR CURRICULUM	0
Insurance Coverages and Benefits	MEMBER SOUTHERN COASTAL REGIONAL EMPLOYEE BENEFITS FUND FOR HEALTH INSURANCE	0
	MEMBER GLOUCESTER, CUMBERLAND, SALEM SCHOOL DISTRICTS JOINT INSURANCE FUND (GCSSDO AND SPELLJIF)	0
Municipal/Public Works	SNOW REMOVAL SERVICES WITH THE UPPER DEERFIELD TWP - MUNICIPALITY	0
	SALT AND SAND DISTRIBUTION WITH THE UPPER DEERFIELD TWP - MUNICIPALITY	0
	SHARED SERVICES HVAC WITH THE UPPER DEERFIELD TWP - MUNICIPALITY	0
Purchasing	MEMBER OF EDUCATIONAL SERVICES COMMISSION OF NEW JERSEY	0
	MEMBER OF ED DATA (CONSORTIUM FOR PURCHASING SCHOOL SUPPLIES)	0

Estimated Tax Rates

Municipality	Category	Amount
Upper Deerfield Twp	(A) General Fund School Levy	7,748,886
	(D) Total School Levy	7,958,768
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	626,806,417
	(H) Estimated Equalized Valuation (as of 10/01/21)	683,019,462
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.2362
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.2697
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.1345
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.1652

Employee Contract List for District

Name	Category	Measure
Dr. Frank Badessa	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$78,000
	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	10/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	156
	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	\$9,413
	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
Dr. Frank Badessa	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 Reported
	Base Annual Salary Amount	\$175,500
	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	10/01/21
	End Date of Contract	06/30/26
	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	\$42,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	100 days max @ 150 per day
	Contractual Post-Employment Benefit Description of Payout of Vacation days	40 days max @ per diem rate \$675
	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