

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	237.0	275.0	290.0
On Roll Special Ed Full-Time	38.0	48.0	51.0
On Roll Subtotal	275.0	323.0	341.0
Sent to Other Districts Regular	0.0	1.0	0.0
Sent to Other Districts Special Ed	4.0	4.0	3.0
Received	2.0	2.0	0.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,946,132	2,995,963	3,055,883
	Total Tuition	10-1300	10,985	0	0
	Rents and Royalties	10-1910	0	0	23,634
	Unrestricted Miscellaneous Revenues	10-1XXX	2,849	4,500	4,500
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	25	0	0
	Interest Earned on Maintenance Reserve	10-1XXX	50	25	25
	Interest Earned on Capital Reserve Funds	10-1XXX	5	15	15
	Total Revenues from Local Sources		2,960,046	3,000,503	3,084,057
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	95,887	95,887	95,887
	Extraordinary Aid	10-3131	49,841	0	0
	Categorical Special Education Aid	10-3132	194,666	194,666	218,445
	Equalization Aid	10-3176	2,152,331	2,070,982	2,554,923
	Categorical Security Aid	10-3177	45,634	45,634	45,634
	Other State Aids	10-3XXX	113,819	0	0
	Total Revenues from State Sources		2,652,178	2,407,169	2,914,889
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	524,312	452,929
	Transfers from Other Funds	10-5200	31,946	0	0
	Other Financing Sources	10-5XXX	32,523	0	0
	Adjustment for Prior Year Encumbrances		0	21,525	0
	Actual Revenues (Over)/Under Expenditures		-186,786	0	0
General Fund Revenues	Total Operating Budget		5,489,907	5,953,509	6,451,875
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	18,421	0	0
	Total Revenues from Local Sources	20-1XXX	18,421	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	7,482	393,002
	Preschool Education Aid	20-3218	167,507	595,199	814,610
	Total Revenues from State Sources		167,507	602,681	1,207,612

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	78,178	120,991	102,842
	Title II	20-4451-4455	5,618	21,200	18,020
	Title III	20-4491-4494	0	1,763	1,498
	Title IV	20-4471-4474	3,085	10,000	8,500
	Arp-Idea Preschool	20-4409	1,213	0	0
	Arp-Idea Basic	20-4419	14,278	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	76,728	83,875	71,294
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	50,000	50,000
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	40,000
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	40,000
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	45,000	45,000
	Arp-ESSER	20-4540	153,339	723,159	723,159
	CRRSA Act-ESSER II	20-4534	247,171	278,675	0
	CRRSA Act-Learning Acceleration Grant	20-4535	5,119	25,000	0
	CRRSA Act-Mental Health Grant	20-4536	632	45,000	0
	Arp Homeless Children and Youth I Grant	20-4545	0	6,603	6,603
Total Revenues from Federal Sources			585,361	1,491,266	1,106,916
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	26,536	28,090
	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-972	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		770,317	2,120,483	2,342,618
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	121,756	117,942	113,818
	Total Revenues from Local Sources		121,756	117,942	113,818
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	2	1
	Total Local Repayment of Debt		121,756	117,944	113,819
Debt Service Fund Revenues	Total Repayment of Debt		121,756	117,944	113,819
All Fund Revenues	Total Revenues/Sources		6,381,980	8,191,936	8,908,312
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	26,536	28,090
	Total Revenues/Sources Net of Transfers		6,381,980	8,165,400	8,880,222

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,799,427	1,782,319	1,854,408
	Special Education-Instruction	11-2XX-100-XXX	515,306	630,097	487,851
	Basic Skills/Remedial-Instruction	11-230-100-XXX	24,541	24,444	25,298
	Bilingual Education-Instruction	11-240-100-XXX	0	0	73,271
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	10,976	10,000	10,122
	School-Sponsored Athletics-Instruction	11-402-100-XXX	126	10,000	12,600
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	42,768	73,041	82,087
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	18,942	22,753	22,478
	Undistributed Expenditures-Health Services	11-000-213-XXX	116,615	97,739	79,588
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	120,952	110,000	112,200
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	0	36,000	229,339
	Undistributed Expenditures-Guidance	11-000-218-XXX	83,448	85,131	83,828
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	172,809	139,132	180,249
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	45,463	74,910	102,272
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	891	2,000	2,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,610	25,797	23,086
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	206,643	230,900	227,293
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	163,713	93,153	92,816
	Undistributed Expenditures-Central Services	11-000-251-XXX	173,948	151,824	159,529
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	0	12,000	12,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	490,865	729,824	775,180
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	419,909	553,349	523,636
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	919,150	917,497	1,101,859
	Total Undistributed Expenditures			2,977,726	3,355,050
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	25	25
General Fund Current Expenses	Total General Current Expense		5,328,102	5,811,935	6,273,015

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	0	20,741	58,027
	Facilities Acquisition and Construction Services	12-000-400-XXX	67,823	17,839	17,839
	Interest Deposit to Capital Reserve	10-604	0	15	15
	Total Capital Outlay		67,823	38,595	75,881
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	93,982	102,979	102,979
	General Fund Grand Total		5,489,907	5,953,509	6,451,875
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	17,449	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	134,380	297,757	519,374
	Support Services	20-218-200-XXX	33,127	288,772	571,633
	Facility Acquisition and Construction Services	20-218-400-XXX	0	42,688	144,695
	Total Preschool Education Aid	20-218-XXX-XXX	167,507	629,217	1,235,702
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	167,507	629,217	1,235,702
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	78,178	120,991	102,842
	Title II	20-XXX-XXX-XXX	5,618	21,200	18,020
	Title III	20-XXX-XXX-XXX	0	1,763	1,498
	Title IV	20-XXX-XXX-XXX	3,085	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	76,728	83,875	71,294
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	14,278	0	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	1,213	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	247,171	278,675	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	5,119	25,000	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	632	45,000	0
	Arp ESSER Grant Program	20-487-xxx-xxx	153,339	723,159	723,159
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	50,000	50,000
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	40,000
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	40,000
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	45,000

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Expenses for Federal Projects	Arp Homeless Children and Youth I	20-495-xxx-xxx	0	6,603	6,603
	Total Federal Projects	20-XXX-XXX-XXX	585,361	1,491,266	1,106,916
Special Revenue Fund Expenses	Total Special Revenue Funds		770,317	2,120,483	2,342,618
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	121,756	117,944	113,819
	Total Debt Service Funds		121,756	117,944	113,819
All Fund Expenses	Total Expenditures/Appropriations		6,381,980	8,191,936	8,908,312
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	26,536	28,090
	Total Expenditures Net of Transfers		6,381,980	8,165,400	8,880,222

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	270,517	421,490	413,660	250,000
	Repayment of Debt	3	3	1	0
Restricted for General Operating Budget	Capital Reserve	90,406	90,406	90,421	90,436
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	261,615	211,615	211,640	211,665
	Legal Reserve	740,329	805,751	289,269	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	30,753	31,725	31,725	31,725
	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	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,252	\$17,876	\$20,294	\$18,115	\$20,090
Total Classroom Instruction	\$8,266	\$11,207	\$12,621	\$11,131	\$11,580
Classroom-Salaries and Benefits	\$7,816	\$10,799	\$11,988	\$10,696	\$10,770
Classroom-General Supplies and Textbooks	\$231	\$173	\$371	\$178	\$558
Classroom-Purchased Services	\$219	\$236	\$262	\$258	\$252
Total Support Services	\$5,290	\$2,331	\$2,954	\$2,766	\$4,269
Support Services-Salaries and Benefits	\$4,956	\$1,509	\$2,273	\$2,098	\$3,009
Total Administrative Costs	\$1,781	\$2,271	\$1,983	\$1,747	\$1,744
Administration Salaries and Benefits	\$1,235	\$1,556	\$1,109	\$898	\$1,052
Total Operations and Maintenance of Plant	\$1,898	\$2,000	\$2,625	\$2,372	\$2,388
Operations and Maintenance-Salaries and Benefits	\$230	\$1,142	\$371	\$290	\$281
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$17	\$50	\$93	\$83	\$90
Total Equipment Costs	\$0	\$0	\$210	\$200	\$605
Legal Costs	\$105	\$96	\$124	\$110	\$104
Employee Benefits as a percentage of salaries*	33.31%	28.82%	31.26%	31.92%	35.60%

\*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 2022-23 revised appropriations and the 2023-24 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	Cumberland Regional Constituent Districts Curriculum Consortium member	0
Custodial and Maintenance Services	Pittsgrove Twp Consortium	0
Insurance Coverages and Benefits	NJSIG	0
Professional Staff Development	Cumberland Regional Constituent District shared In-Service and Professional Development Days/Opportunities	0
Purchasing	ACES	0
	ESCNJ	0
	Cumberland County Joint Purchasing	0
Recycling	Cumberland County Improvement Authority	0
Special Education Services	CST Services With Hopewell	0
Superintendent and Assistant Sup.	CCTECH	0
Technology Services	Cumberland Regional	0
Transportation Services, including Fuel	JPT	0
	Millville 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	3,055,883
	(D) Total School Levy	3,169,701
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	193,490,422
	(H) Estimated Equalized Valuation (as of 10/01/22)	240,096,470
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.5793
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.6382
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2728
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3202

Employee Contract List for District

Name	Category	Measure
Joseph Giambri Jr.	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$90,000
	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	10/01/22
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	22
	Contracted Number of Annual Sick Days	10
	Contracted Number of Annual Personal Days	3
	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	\$5,000
	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	\$6,922
	Contractual Post-Employment Benefit Description of Payout of Sick days	PER CONTRACT
	Contractual Post-Employment Benefit Description of Payout of Vacation days	PER CONTRACT
	Contractual Post-Employment Benefit Description of Payout of Personal days	ROLLS INTO SICK
	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
Joseph Giambri Jr.	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
Shared Service	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.0
	Shared with Another District?	Y
	Shared County	11
	Shared District	0995
	Job Title Other District	Superintendent
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/22
	End Date of Contract	06/30/23
	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	

Employee Contract List for District

Name	Category	Measure
	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	SHARED SERVICES
	Contractual Post-Employment Benefit Description of Payout of Vacation days	SHARED SERVICES
	Contractual Post-Employment Benefit Description of Payout of Personal days	SHARED SERVICES
	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
Shared Service	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	\$50,000
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported