

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	792.0	818.0	886.0
On Roll Special Ed Full-Time	155.0	161.0	165.0
On Roll Subtotal	947.0	979.0	1,051.0
In Private School Placements		3.0	2.0
Sent to Other Districts Special Ed	8.0	9.0	10.0
Received	3.0	6.0	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	7,482,504	8,015,267	8,065,267
	Rents and Royalties	10-1910	7,994	9,500	6,500
	Unrestricted Miscellaneous Revenues	10-1XXX	124,008	120,000	120,000
	Interest Earned on Maintenance Reserve	10-1XXX	150	150	150
	Interest Earned on Capital Reserve Funds	10-1XXX	150	150	150
	Other Restricted Miscellaneous Revenues	10-1XXX	919	0	0
	Total Revenues from Local Sources			7,615,725	8,145,067
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	380,486	380,486	380,486
	Extraordinary Aid	10-3131	142,659	95,000	100,000
	Categorical Special Education Aid	10-3132	465,051	465,051	708,262
	Equalization Aid	10-3176	6,580,274	7,664,917	8,777,231
	Categorical Security Aid	10-3177	187,464	187,464	187,464
	Other State Aids	10-3XXX	818,725	0	0
	Total Revenues from State Sources			8,574,659	8,792,918
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	39,468	44,175	48,287
	Total Revenues from Federal Sources		39,468	44,175	48,287
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	854,101	1,852,366
	Adjustment for Prior Year Encumbrances		0	168,323	0
	Actual Revenues (Over)/Under Expenditures		-433,416	0	0
General Fund Revenues	Total Operating Budget		15,796,436	18,004,584	20,246,163
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	139,620	129,000	129,000
	Other Revenue from Local Sources	20-1XXX	1,564	0	0
	Total Revenues from Local Sources	20-1XXX	141,184	129,000	129,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	245,019	583,781
	Preschool Education Aid	20-3218	1,522,955	1,870,788	2,317,425
	Total Revenues from State Sources		1,522,955	2,115,807	2,901,206

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	300,517	217,884	219,866
	Title II	20-4451-4455	35,967	20,664	28,490
	Title III	20-4491-4494	0	0	9,660
	Title IV	20-4471-4474	17,444	15,924	21,470
	Arp-Idea Basic	20-4419	40,861	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	244,180	150,513	224,520
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	84,679	0
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	0
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	698	40,000	0
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	45,000	0
	Arp-ESSER	20-4540	2,279	2,504,282	0
	CARES Act Education Stabilization Fund	20-4530	173,700	0	0
	CRRSA Act-ESSER II	20-4534	516,950	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	53,629	0	0
	Other	20-4XXX	122	0	0
	Total Revenues from Federal Sources		1,386,347	3,118,946	504,006
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	78,114	106,144	210,675
	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-75,891	-77,000	-77,000
Special Revenue Fund Revenues	Total Grants and Entitlements		3,052,709	5,392,897	3,667,887
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	394,896	0	0
	Total Revenues from Local Sources		394,896	0	0
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		394,896	0	0
Debt Service Fund Revenues	Total Repayment of Debt		394,896	0	0
All Fund Revenues	Total Revenues/Sources		19,244,041	23,397,481	23,914,050
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	78,114	106,144	210,675
	Total Revenues/Sources Net of Transfers		19,165,927	23,291,337	23,703,375

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	4,639,583	4,790,364	5,242,107
	Special Education-Instruction	11-2XX-100-XXX	1,168,034	1,374,423	1,380,283
	Basic Skills/Remedial-Instruction	11-230-100-XXX	213,316	186,254	198,407
	Bilingual Education-Instruction	11-240-100-XXX	86,938	109,926	105,108
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	401,141	657,810	1,280,455
	Undistributed Expenditures-Health Services	11-000-213-XXX	221,508	253,909	246,447
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	290,969	267,700	273,416
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	194,837	414,872	425,592
	Undistributed Expenditures-Guidance	11-000-218-XXX	227,587	324,459	323,861
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	674,363	509,603	591,448
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	96,659	228,296	224,038
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	79,359	160,303	164,294
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	20,292	23,000	22,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	364,817	434,164	446,858
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	433,044	444,380	396,779
	Undistributed Expenditures-Central Services	11-000-251-XXX	260,895	306,352	312,596
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	136,121	136,275	136,184
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,551,604	2,082,037	2,337,942
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	897,218	938,011	986,450
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,000,680	3,438,730	4,187,900
		Total Undistributed Expenditures		8,851,094	10,619,901
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	150	150	150
	Increase In Maintenance Reserve	10-606	0	0	45,950
General Fund Current Expenses	Total General Current Expense		14,959,115	17,081,018	19,328,765
Capital Outlay	Equipment	12-XXX-XXX-730	82,028	10,289	45,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	320,834	104,618	104,618
	Increase In Capital Reserve	10-604	150	383,113	406,000
	Interest Deposit to Capital Reserve	10-604	0	150	150
		Total Capital Outlay		403,012	498,170

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	434,309	425,396	361,630
	General Fund Grand Total		15,796,436	18,004,584	20,246,163
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	1,564	0	0
	Student Activity Fund	20-475-XXX-XXX	63,729	52,000	52,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	1,142,810	1,331,800	1,650,076
	Support Services	20-218-200-XXX	458,259	875,151	1,320,655
	Facility Acquisition and Construction Services	20-218-400-XXX	0	15,000	141,150
	Total Preschool Education Aid	20-218-XXX-XXX	1,601,069	2,221,951	3,111,881
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,601,069	2,221,951	3,111,881
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	300,517	217,884	219,866
	Title II	20-XXX-XXX-XXX	35,967	20,664	28,490
	Title III	20-XXX-XXX-XXX	0	0	9,660
	Title IV	20-XXX-XXX-XXX	17,444	15,924	21,470
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	244,180	150,513	224,520
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	40,861	0	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	173,700	0	0
	Other	20-XXX-XXX-XXX	122	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	516,950	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	53,629	0	0
	Arp ESSER Grant Program	20-487-xxx-xxx	2,279	2,504,282	0
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	84,679	0
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	0
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	698	40,000	0
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	0
	Total Federal Projects	20-XXX-XXX-XXX	1,386,347	3,118,946	504,006
	Special Revenue Fund Expenses	Total Special Revenue Funds		3,052,709	5,392,897

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	394,896	0	0
	Total Debt Service Funds		394,896	0	0
All Fund Expenses	Total Expenditures/Appropriations		19,244,041	23,397,481	23,914,050
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	78,114	106,144	210,675
	Total Expenditures Net of Transfers		19,165,927	23,291,337	23,703,375

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	632,874	1,439,260	1,439,260	356,725
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	641,264	641,414	1,024,677	1,430,827
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	967,563	967,713	967,863	1,013,963
	Legal Reserve	1,707,802	1,623,932	769,831	0
	Unemployment Fund	143,637	144,556	144,556	144,556
	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	1,507,265	1,583,156	1,660,156	1,737,156
	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	\$16,891	\$16,509	\$18,338	\$18,511	\$19,426
Total Classroom Instruction	\$10,491	\$10,252	\$11,134	\$10,769	\$11,328
Classroom-Salaries and Benefits	\$10,017	\$9,758	\$10,370	\$10,037	\$10,739
Classroom-General Supplies and Textbooks	\$229	\$321	\$405	\$394	\$352
Classroom-Purchased Services	\$245	\$174	\$359	\$338	\$237
Total Support Services	\$2,909	\$2,704	\$3,365	\$3,494	\$3,793
Support Services-Salaries and Benefits	\$2,577	\$2,381	\$2,829	\$2,969	\$3,250
Total Administrative Costs	\$1,636	\$1,618	\$1,661	\$1,752	\$1,631
Administration Salaries and Benefits	\$1,267	\$1,268	\$1,263	\$1,354	\$1,249
Total Operations and Maintenance of Plant	\$1,855	\$1,935	\$2,178	\$2,497	\$2,674
Operations and Maintenance-Salaries and Benefits	\$865	\$987	\$1,076	\$1,143	\$1,301
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$183	\$89	\$16	\$27	\$183
Legal Costs	\$2	\$2	\$11	\$11	\$11
Employee Benefits as a percentage of salaries*	27.25%	33.59%	36.27%	36.39%	40.78%

\*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	CONSORTIUM SONSTITUENT DISTRICTS FOR CURRICULUM	0
Insurance Coverages and Benefits	MEMBER SOUTHERN COASTAL REGIONAL EMPLOYEE BENEFITS FUND FOR HEALTH INSURANCE	0
	MEMBER GLOUCESTER, CUMBERLAND AND SALEM SCHOOL DISTRICTS JOINT INSURANCE FUND (GCSSDO AND SPELL JIF)	0
Municipal/Public Works	SNOW REMOVAL SERVICES WITH THE UPPER DEERFIELD TWP MUNICIPALITY	0
	SALT AND SAND DISTRIBUTION WITH THE UDT MUNICIPALITY	0
	SHARED SERVICES HVAC WITH THE UDT MUNICIPALITY	0
Purchasing	MEMBER OF ED DATA (CONSORTIUM FOR PURCHASING SCHOOL SUPPLIES	0
	MEMBER OF EDUCATIIONAL SERVICES COMMISSION OF NEW JERSEY	0

Estimated Tax Rates

Municipality	Category	Amount
Upper Deerfield Twp	(A) General Fund School Levy	8,040,267
	(D) Total School Levy	8,040,267
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	650,785,104
	(H) Estimated Equalized Valuation (as of 10/01/22)	801,064,978
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.2355
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.2355
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.0037
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.0037

Employee Contract List for District

Name	Category	Measure
	Job Title	Business Administrator
	Job Title II	Business Administrator
	Base Annual Salary Amount	\$130,000
	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	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

Dr Frank Badessa

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	Superintendent
	Base Annual Salary Amount	\$181,000
	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	06/30/26
	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 696
	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