

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	818.0	813.0	840.0
On Roll Special Ed Full-Time	161.0	178.0	180.0
On Roll Subtotal	979.0	991.0	1,020.0
In Private School Placements	3.0	3.0	3.0
Sent to Other Districts Special Ed	9.0	7.0	10.0
Received	6.0	2.0	0.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	8,015,267	8,065,267	8,226,572
	Rents and Royalties	10-1910	9,500	6,500	6,500
	Unrestricted Miscellaneous Revenues	10-1XXX	350,569	120,000	130,000
	Interest Earned on Maintenance Reserve	10-1XXX	150	150	150
	Interest Earned on Capital Reserve Funds	10-1XXX	150	150	150
	Total Revenues from Local Sources		8,375,636	8,192,067	8,363,372
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	380,486	380,486	575,419
	Extraordinary Aid	10-3131	253,208	100,000	100,000
	Categorical Special Education Aid	10-3132	465,051	708,262	993,383
	Equalization Aid	10-3176	7,664,917	8,777,231	10,072,087
	Categorical Security Aid	10-3177	187,464	187,464	347,471
	Other State Aids	10-3XXX	9,360	0	0
	Total Revenues from State Sources		8,960,486	10,153,443	12,088,360
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	64,182	48,287	56,803
	Total Revenues from Federal Sources		64,182	48,287	56,803
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,852,366	1,058,725
	Adjustment for Prior Year Encumbrances		0	201,208	0
	Actual Revenues (Over)/Under Expenditures		-156,124	0	0
General Fund Revenues	Total Operating Budget		17,244,180	20,447,371	21,567,260
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	185,717	0	0
	Other Revenue from Local Sources	20-1XXX	88	0	0
	Total Revenues from Local Sources	20-1XXX	185,805	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	245,019	583,781	670,270
	Preschool Education Aid	20-3218	1,539,280	2,317,425	2,452,065
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	39,746	0	0
	Other Restricted Entitlements	20-32XX	6,660	0	0
	Total Revenues from State Sources		1,830,705	2,901,206	3,122,335

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	264,456	303,610	258,068
	Title II	20-4451-4455	35,516	37,184	31,606
	Title III	20-4491-4494	11,363	10,475	8,904
	Title IV	20-4471-4474	40,696	19,529	16,600
	ARP-IDEA Preschool	20-4409	3,861	0	0
	ARP-IDEA Basic	20-4419	4,670	0	0
	IDEA Part B (Handicapped)	20-4420-4429	264,141	294,452	250,284
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	45,000	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	7,500	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	22,500	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	17,100	0	0
	ARP-ESSER	20-4540	1,474,122	0	0
	CARES Act Education Stabilization Fund	20-4530	49,817	0	0
	Coronavirus Relief Fund (CRF)	20-4532	2,033	0	0
	CRRSA Act-ESSER II	20-4534	597,334	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	17,880	0	0
	Other	20-4XXX	1,081	0	0
	CRRSA Act-Mental Health Grant	20-4536	45,000	0	0
	Total Revenues from Federal Sources		2,904,070	665,250	565,462
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	106,144	210,675	222,915
Special Revenue Fund Revenues	Total Grants and Entitlements		4,979,139	3,777,131	3,910,712
All Fund Revenues	Total Revenues/Sources		22,223,319	24,224,502	25,477,972
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	106,144	210,675	222,915
	Total Revenues/Sources Net of Transfers		22,117,175	24,013,827	25,255,057

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	4,528,923	5,242,107	5,671,899
	Special Education-Instruction	11-2XX-100-XXX	1,294,743	1,382,183	1,477,832
	Basic Skills/Remedial-Instruction	11-230-100-XXX	145,747	213,163	357,733
	Bilingual Education-Instruction	11-240-100-XXX	89,411	105,108	96,863
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	734,034	1,280,455	1,054,964
	Undistributed Expenditures-Health Services	11-000-213-XXX	211,403	246,447	215,154
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	298,103	273,416	278,228
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	411,421	425,592	482,740
	Undistributed Expenditures-Guidance	11-000-218-XXX	312,342	323,861	244,522
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	501,808	598,833	541,514
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	194,625	250,394	245,863
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	157,031	196,384	200,787
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	11,268	23,499	22,400
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	455,272	422,634	410,623
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	426,959	368,739	349,768
	Undistributed Expenditures-Central Services	11-000-251-XXX	286,610	372,696	383,917
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	122,711	103,866	102,278
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,013,263	2,378,371	2,591,992
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,153,701	1,088,225	1,168,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,266,576	4,187,900	5,093,442
		Total Undistributed Expenditures		10,557,127	12,541,312
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	150	150
	Increase In Maintenance Reserve	10-606	0	45,950	213,611
General Fund Current Expenses	Total General Current Expense		16,615,951	19,529,973	21,204,280
Capital Outlay	Equipment	12-XXX-XXX-730	26,219	45,000	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	179,138	104,618	104,618
	Increase In Capital Reserve	10-604	0	406,000	0
	Interest Deposit to Capital Reserve	10-604	0	150	150
		Total Capital Outlay		205,357	555,768

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	422,872	361,630	258,212
	General Fund Grand Total		17,244,180	20,447,371	21,567,260
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	88	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	1,227,200	1,650,076	1,851,224
	Support Services	20-218-200-XXX	653,448	1,320,655	1,494,026
	Facility Acquisition and Construction Services	20-218-400-XXX	9,795	141,150	0
	Total Preschool Education Aid	20-218-XXX-XXX	1,890,443	3,111,881	3,345,250
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	39,746	0	0
	Other	20-XXX-XXX-XXX	6,660	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,936,849	3,111,881	3,345,250
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	264,456	303,610	258,068
	Title II	20-XXX-XXX-XXX	35,516	37,184	31,606
	Title III	20-XXX-XXX-XXX	11,363	10,475	8,904
	Title IV	20-XXX-XXX-XXX	40,696	19,529	16,600
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	264,141	294,452	250,284
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	4,670	0	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	3,861	0	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	49,817	0	0
	Other	20-XXX-XXX-XXX	1,081	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	2,033	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	597,334	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	17,880	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	45,000	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	1,474,122	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	45,000	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	7,500	0	0
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	22,500	0	0	

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Expenses for Federal Projects	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	17,100	0	0
	Total Federal Projects	20-XXX-XXX-XXX	2,904,070	665,250	565,462
Special Revenue Fund Expenses	Total Special Revenue Funds		4,979,139	3,777,131	3,910,712
All Fund Expenses	Total Expenditures/Appropriations		22,223,319	24,224,502	25,477,972
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	106,144	210,675	222,915
	Total Expenditures Net of Transfers		22,117,175	24,013,827	25,255,057

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	1,439,260	1,594,987	512,452	404,923
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	641,414	865,606	1,271,756	1,271,906
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	967,713	653,938	700,038	913,799
	Legal Reserve	1,623,932	1,721,027	951,196	0
	Unemployment Fund	144,556	104,556	104,556	104,556
	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	1,583,156	1,630,741	1,630,741	1,630,741
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,509	\$17,226	\$19,426	\$20,490	\$21,897
Total Classroom Instruction	\$10,252	\$10,035	\$11,328	\$11,893	\$13,137
Classroom-Salaries and Benefits	\$9,758	\$9,650	\$10,739	\$11,272	\$12,585
Classroom-General Supplies and Textbooks	\$321	\$265	\$352	\$371	\$354
Classroom-Purchased Services	\$174	\$119	\$237	\$249	\$198
Total Support Services	\$2,704	\$3,109	\$3,793	\$4,068	\$3,999
Support Services-Salaries and Benefits	\$2,381	\$2,845	\$3,250	\$3,489	\$3,588
Total Administrative Costs	\$1,618	\$1,686	\$1,631	\$1,673	\$1,643
Administration Salaries and Benefits	\$1,268	\$1,284	\$1,249	\$1,270	\$1,248
Total Operations and Maintenance of Plant	\$1,935	\$2,396	\$2,674	\$2,856	\$3,119
Operations and Maintenance-Salaries and Benefits	\$987	\$1,118	\$1,301	\$1,401	\$1,647
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$89	\$38	\$183	\$192	\$0
Legal Costs	\$2	\$22	\$11	\$14	\$15
Employee Benefits as a percentage of salaries*	33.59%	35.73%	40.78%	40.54%	45.70%

*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 2023-24 revised appropriations and the 2024-25 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)
Custodial and Maintenance Services	MEMBER OF CAMJEN COUNTY EDUCATIONAL SERVICES COMMISSION	0
Insurance Coverages and Benefits	MEMBER SOUTHERN COASTAL REGIONAL EMPLOYEE BENEFITS FUND FOR HEALTH INSURANCE	0
	MEMBER GLOUCESTER COUMBERLAND AND SALEM SCHOOL DISTRICTS JOINT INSURANCE FUND (GCSSDO AND SPELL JIF)	0
Municipal/Public Works	SNOW REMOVAL UPPER DEERFIELD MUNICIPALITY	0
	SALT AND SAND DISTRIBUTION WITH UDT MUNICIPALITY	0
Purchasing	MEMBER OF ED DATA (CONSORTUIM FOR PURCHASING SCHOOL SUPPLIES)	0
	MEMBER OF EDUCATIONAL SERVICES COMMISSION OF NEW JERSEY	0
Recycling	SHARED WITH UPPER DEERFIELD TOWNSHIP MUNICIPALITY	0
Transportation Services, including Fuel	MEMBER & LEAD DISTRICT FOR THE JOINT TRANSPORTATION PUPIL TRANSPORTATION CONSORTIUM	0

Estimated Tax Rates

Municipality	Category	Amount
Upper Deerfield Twp	(A) General Fund School Levy	8,145,919
	(D) Total School Levy	8,145,919
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	650,785,104
	(H) Estimated Equalized Valuation (as of 10/01/23)	848,178,220
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.2517
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.2517
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.9604
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.9604

Employee Contract List for District

Name	Category	Measure
Dr. Frank Badessa	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$129,375
	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	07/01/24
	End Date of Contract	06/30/25
	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	\$4,575
	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	\$20,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	50 days @ 250 per day
	Contractual Post-Employment Benefit Description of Payout of Vacation days	25 days @ 300 per day
	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	\$184,250
	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	07/01/21
	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	\$4,645
	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 @ 696 per day
	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