

## Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	240.0	252.0	237.0
On Roll Special Ed Full-Time	29.0	28.0	37.0
On Roll Subtotal	269.0	280.0	274.0
Sent to Other Districts Special Ed	5.0	6.0	4.0
Received	1.0	4.0	0.0

## Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,827,303	2,888,365	2,946,132
	Total Tuition	10-1300	7,474	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	16,809	5,045	5,045
	Interest Earned on Maintenance Reserve	10-1XXX	0	50	50
	Interest Earned on Capital Reserve Funds	10-1XXX	0	5	5
	Total Revenues from Local Sources		2,851,586	2,893,465	2,951,232
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	95,887	95,887	95,887
	Extraordinary Aid	10-3131	12,687	0	0
	Categorical Special Education Aid	10-3132	194,666	194,666	194,666
	Equalization Aid	10-3176	2,320,668	2,234,818	2,152,331
	Categorical Security Aid	10-3177	45,634	45,634	45,634
	Total Revenues from State Sources		2,669,542	2,571,005	2,488,518
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	240,337	236,534
	Withdrawal from Maintenance Reserve	10-310	0	30,000	50,000
	Transfers from Other Funds	10-5200	0	15,000	31,946
	Adjustment for Prior Year Encumbrances		0	10,334	0
	Actual Revenues (Over)/Under Expenditures		18,266	0	0
General Fund Revenues	Total Operating Budget		5,539,394	5,760,141	5,758,230
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	3,153	0	0
	Total Revenues from Local Sources	20-1XXX	3,153	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	145,889	150,766	152,160
	Total Revenues from State Sources		145,889	150,766	152,160
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	98,706	91,176	72,941
	Title II	20-4451-4455	17,069	11,858	9,486
	Title IV	20-4471-4474	1,932	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	97,203	85,727	68,582
	CARES Act Education Stabilization Fund	20-4530	180	0	0
	Crrsa Act-Esser II	20-4534	0	0	43,096
	Total Revenues from Federal Sources		215,090	198,761	202,105

**Advertised Revenues**

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		364,132	349,527	354,265
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	134,020	130,343	121,756
	Total Revenues from Local Sources		134,020	130,343	121,756
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1	1
	Total Local Repayment of Debt		134,020	130,344	121,757
	Actual Revenues (Over)/Under Expenditures		-1	0	0
Debt Service Fund Revenues	Total Repayment of Debt		134,019	130,344	121,757
All Fund Revenues	Total Revenues/Sources		6,037,545	6,240,012	6,234,252
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		6,037,545	6,240,012	6,234,252

## Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,651,014	1,716,414	1,789,070
	Special Education-Instruction	11-2XX-100-XXX	460,017	452,787	489,942
	Basic Skills/Remedial-Instruction	11-230-100-XXX	24,369	24,546	25,821
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	11,008	10,922	10,922
	School-Sponsored Athletics-Instruction	11-402-100-XXX	5,400	12,715	12,715
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	157,923	228,574	65,844
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	12,024	19,330	7,953
	Undistributed Expenditures-Health Services	11-000-213-XXX	107,828	118,953	121,215
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	117,554	176,170	149,291
	Undistributed Expenditures-Guidance	11-000-218-XXX	90,678	79,771	80,955
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	150,851	112,574	113,585
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	130,888	87,608	104,271
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	36,287	2,846	2,846
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,217	2,150	2,150
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	290,956	257,630	222,926
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	71,681	79,852	92,697
	Undistributed Expenditures-Central Services	11-000-251-XXX	171,789	171,257	181,505
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	499,782	570,895	562,146
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	424,222	521,976	544,920
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	921,697	1,017,597	1,002,665
	Total Undistributed Expenditures		3,185,377	3,447,183	3,254,969
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	50
General Fund Current Expenses	Total General Current Expense		5,337,185	5,664,617	5,583,489
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	168,127	74,986	67,823
	Interest Deposit to Capital Reserve	10-604	0	5	5
	Total Capital Outlay		168,127	74,991	67,828

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	34,082	20,533	106,913
	General Fund Grand Total		5,539,394	5,760,141	5,758,230
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,153	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	122,505	139,829	127,141
	Support Services	20-218-200-XXX	23,384	10,937	25,019
	Total Preschool Education Aid	20-218-XXX-XXX	145,889	150,766	152,160
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	145,889	150,766	152,160
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	98,706	91,176	72,941
	Title II	20-XXX-XXX-XXX	17,069	11,858	9,486
	Title IV	20-XXX-XXX-XXX	1,932	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	97,203	85,727	68,582
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	180	0	0
	Crrsa Act-Esser II Grant Program	20-483-xxx-xxx	0	0	43,096
	Total Federal Projects	20-XXX-XXX-XXX	215,090	198,761	202,105
Special Revenue Fund Expenses	Total Special Revenue Funds		364,132	349,527	354,265
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	134,019	130,344	121,757
	Total Debt Service Funds		134,019	130,344	121,757
All Fund Expenses	Total Expenditures/Appropriations		6,037,545	6,240,012	6,234,252
Expenses Net of Transfers	Total Expenditures Net of Transfers		6,037,545	6,240,012	6,234,252

## Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	110,606	90,401	90,406	90,411
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	261,565	261,565	231,615	181,665
	Legal Reserve	441,060	444,484	223,847	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	294,006	282,387	262,687	250,000
	Repayment of Debt	1	2	1	0

**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,885	\$18,471	\$18,338	\$18,603	\$19,254
Total Classroom Instruction	\$9,711	\$10,886	\$10,994	\$11,276	\$11,996
Classroom-Salaries and Benefits	\$9,291	\$10,283	\$10,465	\$10,742	\$11,534
Classroom-General Supplies and Textbooks	\$215	\$305	\$283	\$285	\$215
Classroom-Purchased Services	\$205	\$299	\$245	\$249	\$247
Total Support Services	\$2,730	\$3,088	\$2,907	\$2,695	\$2,708
Support Services-Salaries and Benefits	\$2,097	\$2,423	\$2,074	\$1,944	\$2,090
Total Administrative Costs	\$1,986	\$2,458	\$2,181	\$2,329	\$2,233
Administration Salaries and Benefits	\$1,592	\$1,958	\$1,794	\$1,895	\$1,520
Total Operations and Maintenance of Plant	\$2,402	\$1,952	\$2,128	\$2,174	\$2,191
Operations and Maintenance-Salaries and Benefits	\$253	\$294	\$296	\$300	\$314
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$52	\$79	\$110	\$112	\$114
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$78	\$118	\$79	\$71	\$120
Employee Benefits as a percentage of salaries*	29.25%	29.99%	33.38%	33.52%	32.87%

\*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 2020-21 revised appropriations and the 2021-22 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	4,000	Interest Income
	Fulton Bank	5	Interest Income on Capital Reserve
	Fulton Bank	45	Interest Income on Maintenance Reserve
580	Deerfield Township School District	223,847	6/30/2020 Excess Surplus
	Deerfield Township School District	12,687	Additional Excess Surplus Generated 6/30/2021
630	Deerfield Township School District	50,000	Withdrawal from Maintenance Reserve to Fund Required Maintenance Projects
680	Deerfield Township School District	31,946	Transfer from Enterprise Fund (CST) as Additional Revenue Source
823	Federal Grant	43,096	Portion of ESSER II Funding to Support IDEA Related Tuition Cost

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 Consulting (Edvocate)	0
Food Services	Pittsgrove Township School District & Upper Pittsgrove Township School District: Food Service Management	0
	Pittsgrove Township School District: Food Service Contract Consulting (Edvocate)	0
Insurance Coverages and Benefits	Brown & Brown Benefit Advisors: Medical, Dental, and Vision benefits broker (member of trust fund for school districts)	0
	ERIC South/NJSIG: general insurance policies & risk management services	0
Municipal/Public Works	Snow removal services provided by Deerfield Township maintenance personnel	0
Nursing Services	Fairfield Township School District: Substitute School Nursing Services (portion of beginning of school year)	0
Professional Staff Development	Cumberland Regional Constituent District shared In-Service and Professional Development Days/Opportunities	0
Purchasing	Cumberland County Joint Purchasing (supplies through WB Mason)	0
	Pittsgrove Township School District: Natural Gas Consortium member	0
	ACES: Electrical generation group pricing	0
	Middlesex Regional Educational Services Commission: Member of Co-op	0
Recycling	Cumberland County Improvement Authority	0
Staffing - Other	Fairfield Township School District: Child Study Team Supervisor Services & School Psychologist Services (July 1, 2020-March 15, 2021)	0
	Hopewell Township School District: Child Study Team Supervisor Services, School Psychologist Services, School Social Worker Services (March 18, 2021-June 30, 2021)	0
Superintendent and Assistant Sup.	Cumberland County Technical Education Center: Shared Superintendent services	0
Technology Services	Cumberland Regional School District: Technology Support Personnel	0
	Middlesex Regional Educational Services Commission: NJDRLAP Internet Services Provider Consortium- Comcast (e-rate)	0
Transportation Services, including Fuel	Joint Pupil Transportation Consortium: Regular Student (inc. preschool), Field Trips (some) (Sheppard Bus Company); Transportation Coordinator Services	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	2,946,132
	(D) Total School Levy	3,067,888
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	191,333,461
	(H) Estimated Equalized Valuation (as of 10/01/20)	202,751,186
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.5398
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.6034
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.4531
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.5131

Employee Contract List for District

Name	Category	Measure
Mary Steinhauer-Kula	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$148,375
	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	09/01/17
	End Date of Contract	06/30/21
	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	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	\$7,700
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,370
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$28,981
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max paid for unused sick days at retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max paid for unused vacation days at retirement or separation 1/1/2021
	Contractual Post-Employment Benefit Description of Payout of Personal days	Unused convert to sick days at end of each school year
	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
Mary Steinhauer-Kula	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
Melanie M. Allen	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$110,917
	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	07/01/19
	End Date of Contract	06/30/20
	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	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	

Employee Contract List for District

Name	Category	Measure
Melanie M. Allen	Total Allowances Amount	\$4,700
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,100
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$28,545
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max payout for unused sick days at retirement 1/1/2021
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max paid for unused vacation days at retirement or separation at 1/1/2021
	Contractual Post-Employment Benefit Description of Payout of Personal days	Unused convert to sick days at end of each school year
	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	
Zachary Slaven	Job Title	Assistant Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$82,000
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Zachary Slaven	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	09/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	200
	Contracted Number of Annual Vacation Days	0
	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	\$2,000
	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	\$7,995
	Contractual Post-Employment Benefit Description of Payout of Sick days	Payout only at time of retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	Unused convert to sick days at end of each school year
	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	

Employee Contract List for District

Name	Category	Measure
Zachary Slaven	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