

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	410.0	431.0	439.0
On Roll Special Ed Full-Time	58.0	49.0	47.0
On Roll Subtotal	468.0	480.0	486.0
In Private School Placements	5.0	4.0	3.0
Sent to Other Districts Regular	104.0	115.0	109.0
Sent to Other Districts Special Ed	53.0	60.0	55.0
Received	2.0	3.0	0.0
In State Facilities	4.0	4.0	4.0

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	2,219,470	2,263,859	2,331,775
	Total Tuition	10-1300	200	0	0
	Rents and Royalties	10-1910	0	167,667	168,481
	Unrestricted Miscellaneous Revenues	10-1XXX	102,946	10,000	10,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	15	15
	Interest Earned on Maintenance Reserve	10-1XXX	0	25	25
	Interest Earned on Capital Reserve Funds	10-1XXX	0	25	25
	Total Revenues from Local Sources		2,322,616	2,441,591	2,510,321
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	0	0	525,199
	Extraordinary Aid	10-3131	94,744	0	0
	Categorical Special Education Aid	10-3132	189,620	189,620	632,153
	Equalization Aid	10-3176	8,720,070	8,656,403	8,748,736
	Categorical Security Aid	10-3177	0	0	280,152
	Maintenance of Equity Aid	10-3192	83,324	0	0
	Other State Aids	10-3XXX	43,580	0	0
	Total Revenues from State Sources		9,131,338	8,846,023	10,186,240
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	17,002	0	13,712
	Total Revenues from Federal Sources		17,002	0	13,712
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,098,940	1,234,859
	Transfers from Other Funds	10-5200	5,594	0	0
	Adjustment for Prior Year Encumbrances		0	6,828	0
	Actual Revenues (Over)/Under Expenditures		-37,361	0	0
General Fund Revenues	Total Operating Budget		11,439,189	12,393,382	13,945,132
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	11,925	2,000	2,000
	Scholarship Fund Revenue	20-1770	0	1,000	1,000
	Other Revenue from Local Sources	20-1XXX	217	0	0
	Total Revenues from Local Sources	20-1XXX	12,142	3,000	3,000

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	230,187	451,109
	Preschool Education Aid	20-3218	578,516	1,123,600	1,174,019
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	11,045	11,022	0
	Total Revenues from State Sources		589,561	1,364,809	1,625,128
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	529,785	523,317	444,819
	Title II	20-4451-4455	61,913	46,062	40,000
	IDEA Part B (Handicapped)	20-4420-4429	205,536	201,167	170,992
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	66,288	0
	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	40,000	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	0	45,000	0
	ARP-ESSER	20-4540	1,534,374	1,809,722	0
	CARES Act Education Stabilization Fund	20-4530	132,672	0	0
	CRRSA Act-ESSER II	20-4534	701,763	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	68,599	0	0
	Other	20-4XXX	38,417	0	0
	CRRSA Act-Mental Health Grant	20-4536	37,551	0	0
	ARP Homeless Children and Youth II Grant	20-4546	9,831	0	0
	Total Revenues from Federal Sources		3,320,441	2,731,556	695,811
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	132,680	0	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	140,450	163,471
Special Revenue Fund Revenues	Total Grants and Entitlements		4,089,858	4,239,815	2,487,410
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	88,564	89,384	96,343
	Total Revenues from Local Sources		88,564	89,384	96,343
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	0	250,031	135,370
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		88,564	339,415	231,713
Debt Service Fund Revenues	Total Repayment of Debt		88,564	339,415	231,713

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
All Fund Revenues	Total Revenues/Sources		15,617,611	16,972,612	16,664,255
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	132,680	0	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	140,450	163,471
	Total Revenues/Sources Net of Transfers		15,484,931	16,832,162	16,500,784

Cumberland		Commercial Twp				
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	1,920,448	2,330,735	2,199,024	
	Special Education-Instruction	11-2XX-100-XXX	566,499	603,021	694,363	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	25,141	95,950	187,210	
	Bilingual Education-Instruction	11-240-100-XXX	0	58,685	59,550	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	1,049	4,400	2,000	
	School-Sponsored Athletics-Instruction	11-402-100-XXX	11,310	8,500	9,000	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,242,440	3,571,425	4,536,538	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	22,834	24,400	25,010	
	Undistributed Expenditures-Health Services	11-000-213-XXX	126,445	95,516	86,124	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	139,355	168,968	217,190	
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	274,054	151,741	162,055	
	Undistributed Expenditures-Guidance	11-000-218-XXX	117,664	113,870	74,595	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	399,663	296,286	240,595	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	0	6,000	1,000	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	0	10,700	5,750	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	356,683	451,109	396,851	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	178,722	142,050	145,932	
	Undistributed Expenditures-Central Services	11-000-251-XXX	150,320	159,798	166,160	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	100,434	100,202	105,000	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,007,017	1,175,166	1,123,151	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,111,297	1,266,880	1,443,322	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,164,461	1,384,458	1,584,760	
	Total Undistributed Expenditures		8,391,389	9,118,569	10,314,033	
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	25	25
		Interest Earned on Current Expense Emergency Res	10-607	0	15	15
General Fund Current Expenses	Total General Current Expense		10,915,836	12,219,900	13,465,220	

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	3,799	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	112,572	9,270	386,659
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	345,183	0	0
	Interest Deposit to Capital Reserve	10-604	0	25	25
	Total Capital Outlay		461,554	9,295	386,684
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	61,799	164,187	93,228
	General Fund Grand Total		11,439,189	12,393,382	13,945,132
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	217	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	531,905	772,900	657,873
	Support Services	20-218-200-XXX	141,097	661,810	706,223
	Facility Acquisition and Construction Services	20-218-400-XXX	38,194	59,527	424,503
	Total Preschool Education Aid	20-218-XXX-XXX	711,196	1,494,237	1,788,599
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	11,045	11,022	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	722,241	1,505,259	1,788,599
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	529,785	523,317	444,819
	Title II	20-XXX-XXX-XXX	61,913	46,062	40,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	205,536	201,167	170,992
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	132,672	0	0
	Other	20-XXX-XXX-XXX	38,417	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	701,763	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	68,599	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	37,551	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	1,534,374	1,809,722	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	66,288	0
	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	40,000	0

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	0	45,000	0
	ARP Homeless Children and Youth II	20-496-xxx-xxx	9,831	0	0
	Total Federal Projects	20-XXX-XXX-XXX	3,320,441	2,731,556	695,811
Special Revenue Fund Expenses	Total Special Revenue Funds		4,089,858	4,239,815	2,487,410
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	88,564	339,415	231,713
	Total Debt Service Funds		88,564	339,415	231,713
All Fund Expenses	Total Expenditures/Appropriations		15,617,611	16,972,612	16,664,255
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	132,680	0	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	140,450	163,471
	Total Expenditures Net of Transfers		15,484,931	16,832,162	16,500,784

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	546,295	696,435	250,000	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,000,312	655,129	834,782	834,807
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	674,299	674,299	674,324	674,349
	Legal Reserve	1,761,610	2,066,992	1,234,859	0
	Unemployment Fund	126,302	126,627	126,627	126,627
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	41,399	41,399	41,414	41,429
	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	48,448	13,855	13,855	13,855
	Scholarship Fund	26,717	26,276	26,276	26,276
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	\$14,123	\$14,475	\$18,691	\$18,263	\$18,096
Total Classroom Instruction	\$8,389	\$7,602	\$10,493	\$10,223	\$10,209
Classroom-Salaries and Benefits	\$7,665	\$7,209	\$9,670	\$9,408	\$9,719
Classroom-General Supplies and Textbooks	\$466	\$234	\$435	\$430	\$214
Classroom-Purchased Services	\$258	\$159	\$388	\$384	\$276
Total Support Services	\$1,964	\$2,767	\$3,330	\$3,223	\$3,253
Support Services-Salaries and Benefits	\$1,698	\$2,393	\$2,078	\$2,034	\$2,429
Total Administrative Costs	\$1,851	\$1,851	\$2,062	\$2,073	\$1,995
Administration Salaries and Benefits	\$1,053	\$1,070	\$1,087	\$1,084	\$1,105
Total Operations and Maintenance of Plant	\$1,810	\$2,117	\$2,589	\$2,555	\$2,432
Operations and Maintenance-Salaries and Benefits	\$232	\$263	\$310	\$302	\$340
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$18	\$30	\$37	\$36	\$30
Total Equipment Costs	\$247	\$86	\$127	\$126	\$884
Legal Costs	\$27	\$78	\$67	\$130	\$66
Employee Benefits as a percentage of salaries*	29.29%	30.17%	36.51%	34.13%	37.23%

*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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
260	Rents and Royalties	168,481	Calculated cost of maintenance and custodial costs for six classrooms
300	Interest and Misc Revenue	10,000	Interest and Misc Revenue

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	School Business Administrator	0
Food Services	Food Service Management	0
Special Education Services	OT	0
Staffing - Other	Custodial Services	0
Technology Services	IT Support Services and Staffing	0
Transportation Services, including Fuel	Vineland Transportation Co-op	0

Estimated Tax Rates

Municipality	Category	Amount
Commercial Twp	(A) General Fund School Levy	2,331,775
	(D) Total School Levy	2,428,118
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	271,092,200
	(H) Estimated Equalized Valuation (as of 10/01/23)	292,945,969
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8601
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.8957
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7960
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.8289

Employee Contract List for District

Name	Category	Measure
Contracted Shared Service	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.0
	Shared with Another District?	Y
	Shared County	33
	Shared District	4150
	Job Title Other District	Bus. Admin./Bd Sec.
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/23
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	0
	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	\$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	Contracted
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Contracted
	Contractual Post-Employment Benefit Description of Payout of Personal days	Contracted
	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
Contracted Shared Service	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
Jean Smith	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$133,900
	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	07/01/23
	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
Jean Smith	Total Allowances Amount	\$2,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,333
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$30,000
	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	0 Roll into sick
	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