

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	275.0	276.0	300.0
On Roll Special Ed Full-Time	48.0	53.0	55.0
On Roll Subtotal	323.0	329.0	355.0
Sent to Other Districts Regular	1.0	0.0	0.0
Sent to Other Districts Special Ed	4.0	2.0	1.0
Received	2.0		0.0

Cumberland			Deerfield Twp		
Advertised Revenues					
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	2,995,963	3,055,883	3,117,001
	Total Tuition	10-1300	23,873	0	0
	Rents and Royalties	10-1910	0	23,634	28,445
	Unrestricted Miscellaneous Revenues	10-1XXX	15,733	4,500	6,500
	Interest Earned on Maintenance Reserve	10-1XXX	527	25	25
	Interest Earned on Capital Reserve Funds	10-1XXX	225	15	15
	Total Revenues from Local Sources		3,036,321	3,084,057	3,151,986
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	95,887	95,887	117,514
	Extraordinary Aid	10-3131	103,321	0	0
	Categorical Special Education Aid	10-3132	194,666	218,445	326,497
	Equalization Aid	10-3176	2,070,982	2,554,923	2,729,101
	Categorical Security Aid	10-3177	45,634	45,634	109,808
	Maintenance of Equity Aid	10-3192	569,306	0	0
	Other State Aids	10-3XXX	33,784	0	0
	Total Revenues from State Sources		3,113,580	2,914,889	3,282,920
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	524,312	452,874	937,915
	Adjustment for Prior Year Encumbrances		0	26	0
	Actual Revenues (Over)/Under Expenditures		-917,168	0	0
General Fund Revenues	Total Operating Budget		5,757,045	6,451,846	7,372,821
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	10,573	0	0
	Other Revenue from Local Sources	20-1XXX	3,000	0	0
	Total Revenues from Local Sources	20-1XXX	13,573	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	400,484	393,002	42,177
	Preschool Education Aid	20-3218	160,020	814,610	861,938
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	13,267	0	0
	Total Revenues from State Sources		573,771	1,207,612	904,115

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	153,443	110,108	88,086
	Title II	20-4451-4455	17,985	12,772	10,217
	Title III	20-4491-4494	0	2,391	1,912
	Title IV	20-4471-4474	7,983	10,000	8,000
	IDEA Part B (Handicapped)	20-4420-4429	86,533	101,684	81,347
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	50,000	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	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	244,461	723,159	0
	CRRSA Act-ESSER II	20-4534	191,448	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	6,164	0	0
	Other	20-4XXX	22,688	0	0
	CRRSA Act-Mental Health Grant	20-4536	17,639	0	0
	ARP Homeless Children and Youth II Grant	20-4546	3,203	3,400	0
	Total Revenues from Federal Sources		751,547	1,138,514	189,562
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	26,536	28,090	29,722
Special Revenue Fund Revenues	Total Grants and Entitlements		1,369,449	2,374,216	1,123,399
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	117,942	113,818	109,694
	Total Revenues from Local Sources		117,942	113,818	109,694
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1	0
	Total Local Repayment of Debt		117,942	113,819	109,694
	Actual Revenues (Over)/Under Expenditures		2	0	0
Debt Service Fund Revenues	Total Repayment of Debt		117,944	113,819	109,694
All Fund Revenues	Total Revenues/Sources		7,244,438	8,939,881	8,605,914
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	26,536	28,090	29,722
	Total Revenues/Sources Net of Transfers		7,217,902	8,911,791	8,576,192

Cumberland	Deerfield 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	1,856,402	1,854,408	1,824,558	
	Special Education-Instruction	11-2XX-100-XXX	489,032	487,851	545,500	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	24,274	25,298	141,052	
	Bilingual Education-Instruction	11-240-100-XXX	0	73,271	57,609	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	829	10,122	10,146	
	School-Sponsored Athletics-Instruction	11-402-100-XXX	316	12,600	20,000	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	57,447	82,087	3,628	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	22,048	22,478	22,889	
	Undistributed Expenditures-Health Services	11-000-213-XXX	167,972	79,588	80,572	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	113,904	112,200	93,916	
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	47,696	229,339	97,893	
	Undistributed Expenditures-Guidance	11-000-218-XXX	80,783	83,828	85,043	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	164,914	180,249	117,139	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	87,350	102,272	107,726	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	788	2,000	2,000	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	21,750	23,086	23,820	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	198,190	227,293	237,441	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	90,230	92,816	50,481	
	Undistributed Expenditures-Central Services	11-000-251-XXX	166,397	159,529	173,895	
	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	623,297	775,180	712,753	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	477,543	523,636	551,899	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	945,065	1,101,830	1,406,995	
	Total Undistributed Expenditures		3,265,374	3,809,411	3,780,090	
	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		5,636,227	6,272,986	6,378,980

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	0	58,027	103,035
	Facilities Acquisition and Construction Services	12-000-400-XXX	17,839	17,839	728,451
	Interest Deposit to Capital Reserve	10-604	0	15	15
	Total Capital Outlay		17,839	75,881	831,501
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	102,979	102,979	162,340
	General Fund Grand Total		5,757,045	6,451,846	7,372,821
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,000	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	321,062	519,374	486,806
	Support Services	20-218-200-XXX	243,393	571,633	447,031
	Facility Acquisition and Construction Services	20-218-400-XXX	22,585	144,695	0
	Total Preschool Education Aid	20-218-XXX-XXX	587,040	1,235,702	933,837
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	13,267	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	600,307	1,235,702	933,837
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	153,443	110,108	88,086
	Title II	20-XXX-XXX-XXX	17,985	12,772	10,217
	Title III	20-XXX-XXX-XXX	0	2,391	1,912
	Title IV	20-XXX-XXX-XXX	7,983	10,000	8,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	86,533	101,684	81,347
	Other	20-XXX-XXX-XXX	22,688	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	191,448	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	6,164	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	17,639	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	244,461	723,159	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	50,000	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	0	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

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Expenses for Federal Projects	ARP Homeless Children and Youth II	20-496-xxx-xxx	3,203	3,400	0
	Total Federal Projects	20-XXX-XXX-XXX	751,547	1,138,514	189,562
Special Revenue Fund Expenses	Total Special Revenue Funds		1,369,449	2,374,216	1,123,399
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	117,944	113,819	109,694
	Total Debt Service Funds		117,944	113,819	109,694
All Fund Expenses	Total Expenditures/Appropriations		7,244,438	8,939,881	8,605,914
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	26,536	28,090	29,722
	Total Expenditures Net of Transfers		7,217,902	8,911,791	8,576,192

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	421,490	1,094,766	931,106	250,000
	Repayment of Debt	3	1	0	0
Restricted for General Operating Budget	Capital Reserve	90,411	90,636	90,651	90,666
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	211,665	212,192	212,217	212,242
	Legal Reserve	805,696	546,023	256,809	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	31,725	27,703	27,703	27,703
	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	\$17,876	\$17,983	\$20,090	\$21,164	\$19,557
Total Classroom Instruction	\$11,207	\$11,008	\$11,580	\$12,199	\$12,433
Classroom-Salaries and Benefits	\$10,799	\$10,290	\$10,770	\$11,346	\$11,832
Classroom-General Supplies and Textbooks	\$173	\$176	\$558	\$588	\$355
Classroom-Purchased Services	\$236	\$542	\$252	\$266	\$245
Total Support Services	\$2,331	\$3,188	\$4,269	\$4,497	\$3,155
Support Services-Salaries and Benefits	\$1,509	\$2,506	\$3,009	\$3,170	\$2,647
Total Administrative Costs	\$2,271	\$1,699	\$1,744	\$1,837	\$1,665
Administration Salaries and Benefits	\$1,556	\$1,019	\$1,052	\$1,108	\$936
Total Operations and Maintenance of Plant	\$2,000	\$2,065	\$2,388	\$2,515	\$2,165
Operations and Maintenance-Salaries and Benefits	\$1,142	\$318	\$281	\$296	\$301
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$50	\$4	\$90	\$95	\$115
Total Equipment Costs	\$0	\$72	\$605	\$637	\$300
Legal Costs	\$96	\$31	\$104	\$110	\$102
Employee Benefits as a percentage of salaries*	28.82%	32.29%	35.60%	35.60%	44.38%

*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	Pittsgrove Township	0
Insurance Coverages and Benefits	NJSIG	0
Professional Staff Development	Stockton	0
Purchasing	PPEPM, Camden County Co-Op	0
Special Education Services	Hopewell	0
Superintendent and Assistant Sup.	CCTEC	0
Technology Services	Cumberland Regional	0

Estimated Tax Rates

Municipality	Category	Amount
Deerfield	(A) General Fund School Levy	3,117,001
	(D) Total School Levy	3,226,695
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	195,319,140
	(H) Estimated Equalized Valuation (as of 10/01/23)	269,369,319
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.5959
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.6520
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1571
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1979

Employee Contract List for District

Name	Category	Measure
Joseph Giambri	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$93,150
	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	06/30/24
	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	\$8,061
	Contractual Post-Employment Benefit Description of Payout of Sick days	AS PER CONTRACT
	Contractual Post-Employment Benefit Description of Payout of Vacation days	AS 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	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	07/01/23
	End Date of Contract	06/30/24
	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
SHARED SERVICE	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
	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	\$52,600
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported