

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	276.0	281.0	294.0
On Roll Special Ed Full-Time	53.0	58.0	59.0
On Roll Subtotal	329.0	339.0	353.0
Sent to Other Districts Special Ed	2.0	1.0	1.0
Received		6.0	0.0

Cumberland			Deerfield Twp		
Advertised Revenues					
Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	3,055,883	3,117,001	3,179,342
	Total Tax Levy	10-121x	3,055,883	3,117,001	3,179,342
	Rents and Royalties	10-1910	23,634	28,445	28,445
	Unrestricted Miscellaneous Revenues	10-1XXX	0	6,500	6,500
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	6,947	0	0
	Interest Earned on Maintenance Reserve	10-1XXX	2,121	25	25
	Interest Earned on Capital Reserve Funds	10-1XXX	906	15	15
	Other Restricted Miscellaneous Revenues	10-1XXX	27,154	0	0
	Total Revenues from Local Sources		3,116,645	3,151,986	3,214,327
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	95,887	117,514	135,069
	Extraordinary Aid	10-3131	98,717	0	0
	Categorical Special Education Aid	10-3132	218,445	326,497	434,297
	Equalization Aid	10-3176	2,554,923	2,729,101	2,791,785
	Categorical Security Aid	10-3177	45,634	109,808	98,753
	Other State Aids	10-3XXX	17,783	0	0
	Total Revenues from State Sources		3,031,389	3,282,920	3,459,904
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	937,915	388,790
	Actual Revenues (Over)/Under Expenditures		-37,649	0	0
General Fund Revenues	Total Operating Budget		6,110,385	7,372,821	7,063,021
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	8,375	0	0
	Other Revenue from Local Sources	20-1XXX	2,000	0	0
	Total Revenues from Local Sources	20-1XXX	10,375	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	42,177	150,498
	Preschool Education Aid	20-3218	1,057,114	861,938	844,567
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	7,714	0	0
	Total Revenues from State Sources		1,064,828	904,115	995,065

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	175,999	103,732	21,056
	Title II	20-4451-4455	10,617	12,781	9,586
	Title III	20-4491-4494	2,390	2,708	2,031
	Title IV	20-4471-4474	0	10,000	7,500
	IDEA Part B (Handicapped)	20-4420-4429	101,690	97,890	57,377
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	3,574	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	24,945	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	36,905	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	40,590	0	0
	ARP-ESSER	20-4540	238,057	0	0
	CRRSA Act-ESSER II	20-4534	13,380	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	13,208	0	0
	Other	20-4XXX	23,173	0	0
	CRRSA Act-Mental Health Grant	20-4536	22,748	0	0
	Total Revenues from Federal Sources		707,276	227,111	97,550
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	28,090	29,722	30,784
Special Revenue Fund Revenues	Total Grants and Entitlements		1,832,414	1,160,948	1,123,399
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	113,818	109,694	105,569
	Total Revenues from Local Sources		113,818	109,694	105,569
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		113,818	109,694	105,569
	Actual Revenues (Over)/Under Expenditures		1	0	0
Debt Service Fund Revenues	Total Repayment of Debt		113,819	109,694	105,569
All Fund Revenues	Total Revenues/Sources		8,056,618	8,643,463	8,291,989
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	28,090	29,722	30,784
	Total Revenues/Sources Net of Transfers		8,028,528	8,613,741	8,261,205

Cumberland		Deerfield Twp				
Advertised Appropriations						
Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,874,739	1,815,700	1,920,164	
	Special Education-Instruction	11-2XX-100-XXX	545,489	608,425	620,738	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	24,983	99,691	83,683	
	Bilingual Education-Instruction	11-240-100-XXX	0	78,743	79,983	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	9,048	10,146	13,298	
	School-Sponsored Athletics-Instruction	11-402-100-XXX	5,745	20,000	20,000	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	15,564	57,138	35,674	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	23,102	25,307	23,332	
	Undistributed Expenditures-Health Services	11-000-213-XXX	87,488	76,880	84,716	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	161,283	92,800	98,360	
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	84,800	97,893	160,020	
	Undistributed Expenditures-Guidance	11-000-218-XXX	81,818	83,543	85,283	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	122,937	114,343	152,451	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	100,659	108,791	111,615	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	772	2,000	2,000	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	26,331	23,820	32,478	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	204,542	230,687	242,891	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	76,085	50,076	50,129	
	Undistributed Expenditures-Central Services	11-000-251-XXX	167,310	173,970	177,609	
	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	665,112	710,603	730,269	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	516,312	552,134	570,752	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,137,228	1,327,511	1,470,308	
	Total Undistributed Expenditures		3,471,343	3,739,496	4,039,887	
	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		5,931,347	6,372,226	6,777,778

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	2,996	103,035	6,360
	Facilities Acquisition and Construction Services	12-000-400-XXX	17,839	728,451	116,528
	Interest Deposit to Capital Reserve	10-604	0	15	15
	Total Capital Outlay		20,835	831,501	122,903
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	158,203	169,094	162,340
	General Fund Grand Total		6,110,385	7,372,821	7,063,021
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,000	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	589,330	486,806	456,013
	Support Services	20-218-200-XXX	309,079	447,031	455,406
	Facility Acquisition and Construction Services	20-218-400-XXX	186,795	0	114,430
	Total Preschool Education Aid	20-218-XXX-XXX	1,085,204	933,837	1,025,849
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	7,714	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,092,918	933,837	1,025,849
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	175,999	103,732	21,056
	Title II	20-XXX-XXX-XXX	10,617	12,781	9,586
	Title III	20-XXX-XXX-XXX	2,390	2,708	2,031
	Title IV	20-XXX-XXX-XXX	0	10,000	7,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	101,690	97,890	57,377
	Other	20-XXX-XXX-XXX	23,173	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	13,380	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	13,208	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	22,748	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	238,057	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	3,574	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	24,945	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	36,905	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	40,590	0	0

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Expenses for Federal Projects	Total Federal Projects	20-XXX-XXX-XXX	707,276	227,111	97,550
Special Revenue Fund Expenses	Total Special Revenue Funds		1,832,414	1,160,948	1,123,399
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	113,819	109,694	105,569
	Total Debt Service Funds		113,819	109,694	105,569
All Fund Expenses	Total Expenditures/Appropriations		8,056,618	8,643,463	8,291,989
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	28,090	29,722	30,784
	Total Expenditures Net of Transfers		8,028,528	8,613,741	8,261,205

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	996,034	1,040,288	359,182	250,000
	Repayment of Debt	1	0	0	0
Restricted for General Operating Budget	Capital Reserve	90,636	91,542	91,557	91,572
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	212,192	214,313	214,338	214,363
	Legal Reserve	546,023	536,417	279,608	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
Restricted for Special Revenue Fund	Student Activity Fund	27,703	5,858	5,858	5,858
	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	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,983	\$19,523	\$19,557	\$20,326	\$20,620
Total Classroom Instruction	\$11,008	\$12,275	\$12,433	\$12,986	\$12,911
Classroom-Salaries and Benefits	\$10,290	\$11,378	\$11,832	\$12,383	\$12,282
Classroom-General Supplies and Textbooks	\$176	\$667	\$355	\$342	\$411
Classroom-Purchased Services	\$542	\$231	\$245	\$261	\$218
Total Support Services	\$3,188	\$3,341	\$3,155	\$3,230	\$3,620
Support Services-Salaries and Benefits	\$2,506	\$2,619	\$2,647	\$2,677	\$2,978
Total Administrative Costs	\$1,699	\$1,657	\$1,665	\$1,710	\$1,705
Administration Salaries and Benefits	\$1,019	\$1,026	\$936	\$972	\$959
Total Operations and Maintenance of Plant	\$2,065	\$2,169	\$2,165	\$2,258	\$2,231
Operations and Maintenance-Salaries and Benefits	\$318	\$382	\$301	\$310	\$312
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$4	\$61	\$115	\$119	\$129
Total Equipment Costs	\$72	\$591	\$300	\$314	\$353
Legal Costs	\$31	\$19	\$102	\$69	\$102
Employee Benefits as a percentage of salaries*	32.29%	34.43%	44.38%	41.92%	44.11%

*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 2024-25 revised appropriations and the 2025-26 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	CONTRACTED WITH PITTSBGROVE TOWNSHIP CUSTODIAL CONSORTIUM	0
Food Services	SHARED MANAGER WITH PITTSBGROVE TOWNSHIP SCHOOLS	0
Municipal/Public Works	SNOW REMOVAL	0
Purchasing	VARIOUS CO-OPERATIVE PURCHASING AGREEMENTS	0
Special Education Services	HOPEWELL BOE FOR SPEECH/OT/DIRECTOR	0
Superintendent and Assistant Sup.	SHARED WITH CCTECH	0
Technology Services	TECHNOLOGY PERSONEL SHARED WITH CUMBERLAND REGIONAL	0
Transportation Services, including Fuel	PARTICIPATING IN JPT CONSORTIUM	0

Estimated Tax Rates

Municipality	Category	Amount
Deerfield	(A) General Fund School Levy	3,179,342
	(D) Total School Levy	3,284,911
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	197,424,128
	(H) Estimated Equalized Valuation (as of 10/01/24)	294,445,490
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.6104
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.6639
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0798
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1156

Employee Contract List for District

Name	Category	Measure
Joseph Giambri	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$96,250
	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	07/01/24
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	22
	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	\$1,000
	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	\$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	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	07/01/24
	End Date of Contract	06/30/25
	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 SERVICE
	Contractual Post-Employment Benefit Description of Payout of Vacation days	SHARED SERVICE
	Contractual Post-Employment Benefit Description of Payout of Personal days	SHARED SERVICE
	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