

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	379.0	356.0	365.0
On Roll Special Ed Full-Time	68.0	77.0	76.0
On Roll Subtotal	447.0	433.0	441.0
In Private School Placements	4.0	2.0	6.0
Sent to Other Districts Regular	0.0	2.0	1.0
Sent to Other Districts Special Ed	1.0	1.0	0.0
Received		6.0	0.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	4,997,003	5,350,000	5,690,878
	Total Tax Levy	10-121x	4,997,003	5,350,000	5,690,878
	Total Tuition	10-1300	22,015	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	113,969	100,000	125,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	20	20
	Interest Earned on Capital Reserve Funds	10-1XXX	9,734	4,500	4,500
	Other Restricted Miscellaneous Revenues	10-1XXX	1,162	0	0
	Total Revenues from Local Sources		5,143,883	5,454,520	5,820,398
General Fund Revenues from State Sources	School Choice Aid	10-3116	280,638	342,765	374,463
	Categorical Transportation Aid	10-3121	31,147	25,809	24,302
	Extraordinary Aid	10-3131	55,766	9,482	55,701
	Categorical Special Education Aid	10-3132	491,245	536,363	608,925
	Equalization Aid	10-3176	3,751,567	3,569,984	3,369,667
	Categorical Security Aid	10-3177	148,548	157,675	158,242
	Other State Aids	10-3XXX	39,594	0	0
	State Reimbursement for Menstrual Products	10-3301	2,941	0	0
	Total Revenues from State Sources		4,801,446	4,642,078	4,591,300
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	3,409	17,233
	Total Revenues from Federal Sources		0	3,409	17,233
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	703,579	468,317
	Transfers from Other Funds	10-5200	0	170,000	0
	Adjustment for Prior Year Encumbrances		0	1,110,606	0
	Actual Revenues (Over)/Under Expenditures		1,052,860	0	0
General Fund Revenues	Total Operating Budget		10,998,189	12,084,192	10,897,248
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	43,937	29,500	29,500
	Total Revenues from Local Sources	20-1XXX	43,937	29,500	29,500

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	11,065	0	11,642
	Preschool Education Aid	20-3218	134,458	644,009	669,899
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	33,023	0	0
	Total Revenues from State Sources		178,546	644,009	681,541
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	143,310	158,418	118,813
	Title II	20-4451-4455	16,784	20,744	15,558
	Title IV	20-4471-4474	9,558	10,370	7,777
	IDEA Part B (Handicapped)	20-4420-4429	154,755	154,399	112,488
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	16,633	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	40,000	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	2,843	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	18,970	0	0
	ARP-ESSER	20-4540	61,091	0	0
	Total Revenues from Federal Sources		463,944	343,931	254,636
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	63,100	65,356
Special Revenue Fund Revenues	Total Grants and Entitlements		681,377	1,080,540	1,031,033
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	154,816	154,885	154,773
	Total Revenues from Local Sources		154,816	154,885	154,773
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	71,792	71,823	71,772
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1	0
	Total Local Repayment of Debt		226,608	226,709	226,545
Debt Service Fund Revenues	Total Repayment of Debt		226,608	226,709	226,545
All Fund Revenues	Total Revenues/Sources		11,906,174	13,391,441	12,154,826
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	63,100	65,356
	Total Revenues/Sources Net of Transfers		11,906,174	13,328,341	12,089,470

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,916,636	3,143,106	3,026,642
	Special Education-Instruction	11-2XX-100-XXX	913,027	1,176,474	1,172,500
	Basic Skills/Remedial-Instruction	11-230-100-XXX	187,533	259,880	264,628
	Bilingual Education-Instruction	11-240-100-XXX	65,254	49,296	44,564
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	55,161	85,783	76,790
	School-Sponsored Athletics-Instruction	11-402-100-XXX	55,613	35,030	26,500
	Summer School	11-422-XXX-XXX	28,555	73,148	78,180
	Community Services Programs/Operations	11-800-330-XXX	121,954	134,500	131,561
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	466,930	614,000	503,000
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	20,745	15,492	14,400
	Undistributed Expenditures-Health Services	11-000-213-XXX	99,946	120,101	100,391
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	149,932	154,034	207,448
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	40,186	59,000	74,900
	Undistributed Expenditures-Guidance	11-000-218-XXX	64,814	67,714	72,689
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	280,950	451,786	430,679
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	119,008	101,252	100,768
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	165,870	118,960	110,080
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,581	3,303	2,725
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	351,319	402,748	367,496
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	131,921	148,137	171,768
	Undistributed Expenditures-Central Services	11-000-251-XXX	201,142	174,111	180,346
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	230,209	207,818	203,453
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	887,560	865,686	889,075
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	527,845	541,509	489,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,601,730	1,895,234	2,147,064
	Total Undistributed Expenditures		5,343,688	5,940,885	6,065,282
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	20	20
General Fund Current Expenses	Total General Current Expense		9,687,421	10,898,122	10,886,667

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	23,967	90,491	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,283,369	1,071,079	6,081
	Interest Deposit to Capital Reserve	10-604	0	4,500	4,500
	Total Capital Outlay		1,307,336	1,166,070	10,581
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	3,432	20,000	0
	General Fund Grand Total		10,998,189	12,084,192	10,897,248
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	120,030	373,264	360,132
	Support Services	20-218-200-XXX	25,493	333,845	386,765
	Total Preschool Education Aid	20-218-XXX-XXX	145,523	707,109	746,897
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	33,023	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	178,546	707,109	746,897
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	143,310	158,418	118,813
	Title II	20-XXX-XXX-XXX	16,784	20,744	15,558
	Title IV	20-XXX-XXX-XXX	9,558	10,370	7,777
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	154,755	154,399	112,488
	ARP-ESSER Grant Program	20-487-xxx-xxx	61,091	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	16,633	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	40,000	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	2,843	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	18,970	0	0
	Total Federal Projects	20-XXX-XXX-XXX	463,944	343,931	254,636
Special Revenue Fund Expenses	Total Special Revenue Funds		681,377	1,080,540	1,031,033
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	226,608	226,709	226,545
	Total Debt Service Funds		226,608	226,709	226,545
All Fund Expenses	Total Expenditures/Appropriations		11,906,174	13,391,441	12,154,826

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	63,100	65,356
	Total Expenditures Net of Transfers		11,906,174	13,328,341	12,089,470

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	400,413	259,482	250,000	250,000
	Repayment of Debt	1	1	0	0
Restricted for General Operating Budget	Capital Reserve	2,233,600	2,243,335	2,247,835	2,252,335
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	20	40
	Legal Reserve	1,761,299	1,162,414	468,317	0
	Unemployment Fund	55,074	56,236	56,236	56,236
	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	10,786	15,836	15,836	15,836
	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	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,348	\$19,677	\$21,496	\$23,988	\$23,982
Total Classroom Instruction	\$10,965	\$11,884	\$13,116	\$14,620	\$14,458
Classroom-Salaries and Benefits	\$9,186	\$9,954	\$10,393	\$11,667	\$11,970
Classroom-General Supplies and Textbooks	\$306	\$281	\$751	\$785	\$327
Classroom-Purchased Services	\$1,472	\$1,649	\$1,971	\$2,168	\$2,161
Total Support Services	\$2,118	\$2,833	\$3,429	\$3,813	\$4,001
Support Services-Salaries and Benefits	\$1,667	\$2,397	\$2,720	\$3,051	\$3,136
Total Administrative Costs	\$2,147	\$2,428	\$2,299	\$2,571	\$2,548
Administration Salaries and Benefits	\$1,666	\$1,542	\$1,414	\$1,597	\$1,589
Total Operations and Maintenance of Plant	\$1,911	\$1,978	\$2,063	\$2,324	\$2,370
Operations and Maintenance-Salaries and Benefits	\$23	\$9	\$1,040	\$1,242	\$1,235
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$120	\$283	\$309	\$348	\$307
Total Equipment Costs	\$135	\$53	\$188	\$209	\$0
Legal Costs	\$46	\$57	\$62	\$69	\$68
Employee Benefits as a percentage of salaries*	30.02%	34.03%	34.60%	35.34%	40.11%

*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.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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)
Business Services	Shared Service with Clementon School District for Business office	0
Custodial and Maintenance Services	Collingswood services- for electrical, HVAC, maintenance	0
Others	Gloucester Township for Trash through republic services	0
	Part of multiple co-ops	0
Transportation Services, including Fuel	CCESC For Transportation Services	0

Estimated Tax Rates

Municipality	Category	Amount
Somerdale	(A) General Fund School Levy	5,690,878
	(D) Total School Levy	5,845,651
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	340,138,100
	(H) Estimated Equalized Valuation (as of 10/01/25)	602,014,336
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.6731
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.7186
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9453
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9710

Employee Contract List for District

Name	Category	Measure
Jeffrey Barbagallo	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	IT
	Base Annual Salary Amount	\$75,182
	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	07/01/25
	End Date of Contract	06/30/26
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	15
	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	\$7,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$11,385
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$16,446
	Contractual Post-Employment Benefit Description of Payout of Sick days	maximum
	Contractual Post-Employment Benefit Description of Payout of Vacation days	max of 5
	Contractual Post-Employment Benefit Description of Payout of Personal days	rolled 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
Jeffrey Barbagallo	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
Joe Cvikich	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Facility Manager
	Base Annual Salary Amount	\$82,500
	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	07/01/25
	End Date of Contract	06/30/26
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	18
	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
Joe Cvikich	Total Allowances Amount	\$7,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$11,385
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$16,586
	Contractual Post-Employment Benefit Description of Payout of Sick days	maximum
	Contractual Post-Employment Benefit Description of Payout of Vacation days	mac of 5 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	rolled 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
Robert Ford	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$156,409
	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
Robert Ford	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/25
	End Date of Contract	06/30/30
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	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	\$18,485
	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	\$19,844
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max 5 days if not utilized
	Contractual Post-Employment Benefit Description of Payout of Personal days	N.A personal days convert to 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

Employee Contract List for District

Name	Category	Measure
Robert Ford	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