

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	412.0	399.0	404.0
On Roll Special Ed Full-Time	96.0	116.0	114.0
On Roll Subtotal	508.0	515.0	518.0
In Private School Placements	5.0	4.0	4.0
Sent to Other Districts Regular	122.0	109.0	110.0
Sent to Other Districts Special Ed	51.0	55.0	62.0
Received	1.0	4.0	0.0
In State Facilities	4.0	3.0	3.0

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	2,331,775	2,413,387	2,618,525
	Total Tax Levy	10-121x	2,331,775	2,413,387	2,618,525
	Total Tuition	10-1300	0	15,000	0
	Transportation Fees from Other Local Education Authorities	10-1420-1440	596	0	0
	Rents and Royalties	10-1910	168,481	179,258	0
	Sale of Property	10-1930	300,000	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	103,060	12,000	13,200
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	15	15	15
	Interest Earned on Maintenance Reserve	10-1XXX	100	25	25
	Interest Earned on Capital Reserve Funds	10-1XXX	100	25	25
	Total Revenues from Local Sources		2,904,127	2,619,710	2,631,790
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	525,199	512,225	567,394
	Extraordinary Aid	10-3131	199,372	0	0
	Categorical Special Education Aid	10-3132	632,153	928,396	1,100,519
	Equalization Aid	10-3176	8,748,736	9,130,713	9,553,173
	Categorical Security Aid	10-3177	280,152	226,080	224,173
	Other State Aids	10-3XXX	5,050	0	0
	State Reimbursement for Menstrual Products	10-3301	71	0	0
	Total Revenues from State Sources		10,390,733	10,797,414	11,445,259
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	5,974	4,407	35,999
	Total Revenues from Federal Sources		5,974	4,407	35,999
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	930,836	2,022,305
	Withdrawal from Capital Reserve for Local Share	10-307	0	515,000	0
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	455,000	0
	Adjustment for Prior Year Encumbrances		0	77,763	0
	Actual Revenues (Over)/Under Expenditures		-1,119,938	0	0
General Fund Revenues	Total Operating Budget		12,180,896	15,400,130	16,135,353

Cumberland

Commercial Twp

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	12,108	2,000	2,000
	Scholarship Fund Revenue	20-1770	29	1,000	1,000
	Total Revenues from Local Sources	20-1XXX	12,137	3,000	3,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	412,400	122,165
	Preschool Education Aid	20-3218	1,502,963	1,000,091	1,275,440
	Total Revenues from State Sources		1,502,963	1,412,491	1,397,605
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	620,516	466,383	350,000
	Title II	20-4451-4455	10,631	45,523	34,142
	Title IV	20-4471-4474	0	32,142	24,107
	IDEA Part B (Handicapped)	20-4420-4429	198,934	193,615	145,211
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	23,170	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	4,183	0	0
	Other	20-4XXX	97,903	0	0
	Total Revenues from Federal Sources		955,337	737,663	553,460
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	163,471	169,312	159,430
Special Revenue Fund Revenues	Total Grants and Entitlements		2,634,662	2,322,466	2,113,495
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	96,687	96,675	94,381
	Total Revenues from Local Sources		96,687	96,675	94,381
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	135,370	135,838	133,100
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	344
	Total Local Repayment of Debt		232,057	232,513	227,825
	Actual Revenues (Over)/Under Expenditures		-344	0	0
Debt Service Fund Revenues	Total Repayment of Debt		231,713	232,513	227,825
All Fund Revenues	Total Revenues/Sources		15,047,271	17,955,109	18,476,673
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	163,471	169,312	159,430
	Total Revenues/Sources Net of Transfers		14,883,800	17,785,797	18,317,243

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	2,185,497	2,299,435	3,103,829
	Special Education-Instruction	11-2XX-100-XXX	585,788	840,369	907,867
	Basic Skills/Remedial-Instruction	11-230-100-XXX	190,463	99,312	95,855
	Bilingual Education-Instruction	11-240-100-XXX	10,000	71,337	66,675
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	104	2,000	1,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	3,909	9,500	10,100
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	4,298,252	4,397,647	4,509,122
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	24,409	25,142	25,859
	Undistributed Expenditures-Health Services	11-000-213-XXX	63,347	67,157	71,991
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	205,912	252,956	254,478
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	142,650	171,476	107,324
	Undistributed Expenditures-Guidance	11-000-218-XXX	128,697	141,701	156,273
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	194,898	214,749	265,000
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	0	1,000	0
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	0	5,750	2,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	381,048	447,203	391,800
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	136,634	160,338	147,632
	Undistributed Expenditures-Central Services	11-000-251-XXX	163,205	205,008	216,500
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	100,755	104,280	107,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	853,768	1,215,533	975,685
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,120,023	1,354,430	1,226,776
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,299,720	1,675,305	2,241,970
	Total Undistributed Expenditures		9,113,318	10,439,675	10,699,910
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		12,089,079	13,761,668	14,885,276

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	9,270	451,631	1,059,270
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	970,000	0
	Interest Deposit to Capital Reserve	10-604	0	25	25
	Total Capital Outlay		9,270	1,421,656	1,059,295
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	82,547	216,806	190,782
	General Fund Grand Total		12,180,896	15,400,130	16,135,353
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	605,199	726,243	709,567
	Support Services	20-218-200-XXX	654,452	775,560	847,468
	Facility Acquisition and Construction Services	20-218-400-XXX	406,783	80,000	0
	Total Preschool Education Aid	20-218-XXX-XXX	1,666,434	1,581,803	1,557,035
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,666,434	1,581,803	1,557,035
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	620,516	466,383	350,000
	Title II	20-XXX-XXX-XXX	10,631	45,523	34,142
	Title IV	20-XXX-XXX-XXX	0	32,142	24,107
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	198,934	193,615	145,211
	Other	20-XXX-XXX-XXX	97,903	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	23,170	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	4,183	0	0
	Total Federal Projects	20-XXX-XXX-XXX	955,337	737,663	553,460
Special Revenue Fund Expenses	Total Special Revenue Funds		2,634,662	2,322,466	2,113,495
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	231,713	232,513	227,825
	Total Debt Service Funds		231,713	232,513	227,825
All Fund Expenses	Total Expenditures/Appropriations		15,047,271	17,955,109	18,476,673
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	163,471	169,312	159,430
	Total Expenditures Net of Transfers		14,883,800	17,785,797	18,317,243

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	385,289	452,641	306,207	306,207
	Repayment of Debt	0	344	344	0
Restricted for General Operating Budget	Capital Reserve	655,129	1,155,229	331,688	331,713
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	674,299	397,399	397,424	397,449
	Legal Reserve	2,165,695	2,953,141	2,022,305	0
	Unemployment Fund	126,291	127,261	127,261	127,261
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	41,399	41,414	41,429	41,444
	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	12,168	12,385	12,385	12,385
	Scholarship Fund	24,306	23,335	23,335	23,335
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	\$14,585	\$15,585	\$18,028	\$18,647	\$20,926
Total Classroom Instruction	\$8,157	\$8,976	\$10,184	\$10,331	\$12,857
Classroom-Salaries and Benefits	\$7,869	\$8,715	\$9,592	\$9,728	\$11,192
Classroom-General Supplies and Textbooks	\$167	\$142	\$349	\$350	\$1,213
Classroom-Purchased Services	\$121	\$119	\$244	\$252	\$453
Total Support Services	\$2,319	\$2,802	\$3,240	\$3,270	\$3,397
Support Services-Salaries and Benefits	\$1,631	\$2,084	\$2,304	\$2,271	\$2,441
Total Administrative Costs	\$1,722	\$1,822	\$1,924	\$2,187	\$2,184
Administration Salaries and Benefits	\$1,002	\$1,038	\$1,068	\$1,330	\$1,517
Total Operations and Maintenance of Plant	\$2,253	\$1,779	\$2,340	\$2,516	\$2,034
Operations and Maintenance-Salaries and Benefits	\$264	\$271	\$330	\$334	\$315
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$21	\$10	\$29	\$30	\$30
Total Equipment Costs	\$0	\$816	\$157	\$160	\$0
Legal Costs	\$62	\$89	\$62	\$49	\$60
Employee Benefits as a percentage of salaries*	32.44%	32.28%	36.92%	36.69%	45.19%

*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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
300	Transportation	1,200	Field trip cover for Woodbine school

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
Staffing - Other	Custodial Service	0
Technology Services	It Support Services and staffing	0
Transportation Services, including Fuel	Millville Transportation co-op	0

Estimated Tax Rates

Municipality	Category	Amount
Commercial Twp	(A) General Fund School Levy	2,618,525
	(D) Total School Levy	2,712,906
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	276,481,200
	(H) Estimated Equalized Valuation (as of 10/01/25)	343,326,959
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9471
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9812
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7627
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7902

Employee Contract List for District

Name	Category	Measure
Pittsgrove Twp BOE	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$86,000
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	33
	Shared District	4150
	Job Title Other District	Assistant Business Admin
	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	104
	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	None Reported
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None Reported
	Contractual Post-Employment Benefit Description of Payout of Personal days	None Reported
	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
Pittsgrove Twp BOE	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
Ruth DiPietropolo	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$156,000
	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	08/18/25
	End Date of Contract	06/30/26
	Contracted Number of Annual Work Days	225
	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
Ruth DiPietropolo	Total Allowances Amount	\$2,500
	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	Interim position
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Interim position
	Contractual Post-Employment Benefit Description of Payout of Personal days	Interim position
	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