

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	431.0	412.0	421.0
On Roll Special Ed Full-Time	49.0	96.0	96.0
On Roll Subtotal	480.0	508.0	517.0
In Private School Placements	4.0	5.0	5.0
Sent to Other Districts Regular	115.0	122.0	121.0
Sent to Other Districts Special Ed	60.0	51.0	51.0
Received	3.0	1.0	1.0
In State Facilities	4.0	4.0	4.0

Cumberland

Advertised Revenues

Commercial Twp

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	2,268,513	2,331,775	2,413,387
	Total Tax Levy	10-121x	2,268,513	2,331,775	2,413,387
	Total Tuition	10-1300	0	0	15,000
	Rents and Royalties	10-1910	167,667	168,481	179,258
	Unrestricted Miscellaneous Revenues	10-1XXX	17,853	10,000	0
	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		2,454,033	2,510,321	2,607,710
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	0	525,199	512,225
	Extraordinary Aid	10-3131	133,924	0	0
	Categorical Special Education Aid	10-3132	189,620	632,153	928,396
	Equalization Aid	10-3176	8,656,404	8,748,736	9,130,713
	Categorical Security Aid	10-3177	0	280,152	226,080
	Other State Aids	10-3XXX	1,365	0	0
	Total Revenues from State Sources		8,981,313	10,186,240	10,797,414
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	423	13,712	4,407
	Total Revenues from Federal Sources		423	13,712	4,407
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,234,859	930,836
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	515,000
	Adjustment for Prior Year Encumbrances		0	36,808	0
	Actual Revenues (Over)/Under Expenditures		182,799	0	0
General Fund Revenues	Total Operating Budget		11,618,568	13,981,940	14,855,367
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	21,622	2,000	2,000
	Scholarship Fund Revenue	20-1770	30	1,000	1,000
	Total Revenues from Local Sources	20-1XXX	21,652	3,000	3,000

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	451,109	412,400
	Preschool Education Aid	20-3218	941,387	1,174,019	1,000,091
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	11,022	0	0
	Total Revenues from State Sources		952,409	1,625,128	1,412,491
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	537,486	465,842	349,382
	Title II	20-4451-4455	33,914	46,757	35,068
	Title IV	20-4471-4474	48,346	32,876	24,657
	Title VI	20-4417-4418	362	0	0
	ARP-IDEA Preschool	20-4409	2,211	0	0
	IDEA Part B (Handicapped)	20-4420-4429	207,118	192,400	144,300
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	66,288	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	16,830	40,000	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	35,817	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	44,999	0	0
	ARP-ESSER	20-4540	1,808,324	0	0
	CRRSA Act-ESSER II	20-4534	2,888	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	28,635	0	0
	ARP Homeless Children and Youth I Grant	20-4545	512	0	0
	Total Revenues from Federal Sources		2,833,730	777,875	553,407
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	140,450	163,471	169,312
Special Revenue Fund Revenues	Total Grants and Entitlements		3,951,898	2,569,474	2,138,210
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	89,384	96,343	96,675
	Total Revenues from Local Sources		89,384	96,343	96,675
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	250,031	135,370	135,838
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		339,415	231,713	232,513
Debt Service Fund Revenues	Total Repayment of Debt		339,415	231,713	232,513
All Fund Revenues	Total Revenues/Sources		15,909,881	16,783,127	17,226,090

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	140,450	163,471	169,312
	Total Revenues/Sources Net of Transfers		15,769,431	16,619,656	17,056,778

Cumberland

Commercial 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	2,149,709	2,305,836	2,319,510	
	Special Education-Instruction	11-2XX-100-XXX	571,901	604,400	726,415	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	740	187,210	193,266	
	Bilingual Education-Instruction	11-240-100-XXX	7,691	59,550	71,337	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	300	2,000	2,000	
	School-Sponsored Athletics-Instruction	11-402-100-XXX	7,988	9,000	9,500	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,613,147	4,536,538	4,525,899	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	20,157	25,010	25,142	
	Undistributed Expenditures-Health Services	11-000-213-XXX	93,377	66,124	67,157	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	201,548	217,190	251,256	
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	155,557	162,055	173,176	
	Undistributed Expenditures-Guidance	11-000-218-XXX	76,938	104,595	139,983	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	178,606	230,595	216,467	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	130	1,000	1,000	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,600	5,750	5,750	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	356,266	402,351	404,988	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	138,327	145,932	146,338	
	Undistributed Expenditures-Central Services	11-000-251-XXX	157,840	166,160	171,280	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	100,202	105,000	110,000	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,115,652	1,135,970	1,145,744	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,337,635	1,444,962	1,430,604	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,159,800	1,584,760	1,663,305	
	Total Undistributed Expenditures		8,706,782	10,333,992	10,478,089	
	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		11,445,111	13,502,028	13,800,157	

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	9,270	386,659	451,631
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	0	515,000
	Interest Deposit to Capital Reserve	10-604	0	25	25
	Total Capital Outlay		9,270	386,684	966,656
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	164,187	93,228	88,554
	General Fund Grand Total		11,618,568	13,981,940	14,855,367
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	586,394	657,873	726,243
	Support Services	20-218-200-XXX	495,443	706,223	775,560
	Facility Acquisition and Construction Services	20-218-400-XXX	0	424,503	80,000
	Total Preschool Education Aid	20-218-XXX-XXX	1,081,837	1,788,599	1,581,803
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	11,022	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,092,859	1,788,599	1,581,803
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	537,486	465,842	349,382
	Title II	20-XXX-XXX-XXX	33,914	46,757	35,068
	Title IV	20-XXX-XXX-XXX	48,346	32,876	24,657
	Title VI	20-XXX-XXX-XXX	362	0	0
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	207,118	192,400	144,300
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	2,211	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	2,888	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	28,635	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	1,808,324	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	66,288	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	16,830	40,000	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	35,817	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	44,999	0	0
	ARP Homeless Children and Youth I	20-495-xxx-xxx	512	0	0
	Total Federal Projects	20-XXX-XXX-XXX	2,833,730	777,875	553,407

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Expenses	Total Special Revenue Funds		3,951,898	2,569,474	2,138,210
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	339,415	231,713	232,513
	Total Debt Service Funds		339,415	231,713	232,513
All Fund Expenses	Total Expenditures/Appropriations		15,909,881	16,783,127	17,226,090
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	140,450	163,471	169,312
	Total Expenditures Net of Transfers		15,769,431	16,619,656	17,056,778

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	696,435	385,289	275,289	275,289
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	655,129	655,129	1,065,154	550,179
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	674,299	674,299	387,324	387,349
	Legal Reserve	2,066,992	2,165,695	930,836	0
	Unemployment Fund	126,627	126,291	126,291	126,291
	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
Restricted for Special Revenue Fund	Student Activity Fund	13,855	12,168	12,168	12,168
	Scholarship Fund	26,276	24,306	24,306	24,306
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	\$14,475	\$14,585	\$18,096	\$17,442	\$18,028
Total Classroom Instruction	\$7,602	\$8,157	\$10,209	\$9,821	\$10,184
Classroom-Salaries and Benefits	\$7,209	\$7,869	\$9,719	\$9,303	\$9,592
Classroom-General Supplies and Textbooks	\$234	\$167	\$214	\$249	\$349
Classroom-Purchased Services	\$159	\$121	\$276	\$268	\$244
Total Support Services	\$2,767	\$2,319	\$3,253	\$3,115	\$3,240
Support Services-Salaries and Benefits	\$2,393	\$1,631	\$2,429	\$2,306	\$2,304
Total Administrative Costs	\$1,851	\$1,722	\$1,995	\$1,926	\$1,924
Administration Salaries and Benefits	\$1,070	\$1,002	\$1,105	\$1,060	\$1,068
Total Operations and Maintenance of Plant	\$2,117	\$2,253	\$2,432	\$2,360	\$2,340
Operations and Maintenance-Salaries and Benefits	\$263	\$264	\$340	\$326	\$330
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$30	\$21	\$30	\$29	\$29
Total Equipment Costs	\$86	\$0	\$884	\$849	\$157
Legal Costs	\$78	\$62	\$66	\$63	\$62
Employee Benefits as a percentage of salaries*	30.17%	32.44%	37.23%	37.10%	36.92%

*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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
150	Tuition	15,000	Special education tuition
190	Tuition	15,000	Special education tuition
260	Rent for PreSchool	179,258	Calculated cost of maintenance and custodial costs for six classrooms

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	2,413,387
	(D) Total School Levy	2,510,062
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	271,304,200
	(H) Estimated Equalized Valuation (as of 10/01/24)	343,901,889
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8896
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9252
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7018
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7299

Employee Contract List for District

Name	Category	Measure
Jean Smith	Job Title	Superintendent
	Job Title II	N/A
	Base Annual Salary Amount	\$137,917
	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
	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	\$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

Employee Contract List for District

Name	Category	Measure
Jean Smith	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