

Cumberland - Deerfield Twp			
Notice is hereby given to the legal voters of the Deerfield Township school district, in the County of Cumberland, of the State of New Jersey, that a Public Hearing scheduled for April 24, 2025 will now be held in the Library of the Deerfield Township Board of Education, 419 Morton Ave Rosenhayn, NJ 08352, on Thursday May 1, 2025, for the purpose of conducting a public hearing on the following budget for the 2025-2026 school year.			
Advertised Enrollments			
Enrollment Categories	October 13, 2023 Actual	October 15, 2024 Actual	October 15, 2025 Estimated
Pupils On Roll Regular Full-Time	276	281	294
Pupils On Roll - Special Full-Time	53	58	59
Subtotal - Pupils On Roll	329	339	353
Pupils Sent to Other Dists - Spec Ed Prog	2	1	1
Pupils Received	0	6	0
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Cumberland - Deerfield Twp				
Advertised Revenues				
Budget Category	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Operating Budget:				
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 / Paycheck Protection Program (APSSDs Only)	10-1XXX	27,154	0	0
Total Revenues from Local Sources		3,116,645	3,151,986	3,214,327
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
Budgeted Fund Balance-Operating Budget	10-303	0	937,915	388,790
Actual Revenues (Over)/Under Expenditures		-37,649	0	0
Total Operating Budget		6,110,385	7,372,821	7,063,021
Grants and Entitlements:				
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
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
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
Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	28,090	29,722	30,784
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		21,845	0	0
Total Grants and Entitlements		1,832,414	1,160,948	1,123,399
Repayment of Debt:				

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
Total Local Repayment of Debt		113,818	109,694	105,569
Actual Revenues (Over)/Under Expenditures		1	0	0
Total Repayment of Debt		113,819	109,694	105,569
Total Revenues/Sources		8,056,618	8,643,463	8,291,989
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
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Cumberland - Deerfield Twp				
Advertised Appropriations				
Budget Category	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Current Expense:				
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
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
Interest Earned on Maintenance Reserve	10-606	0	25	25
Total General Current Expense		5,931,347	6,372,226	6,777,778
Capital Expenditures:				
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
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 Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,000	0	0
Student Activity Fund	20-475-XXX-XXX	30,220	0	0
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
Other State Projects:				
SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	7,714	0	0
Total Other State Projects		7,714	0	0
Total State Projects	20-XXX-XXX-XXX	1,092,918	933,837	1,025,849
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

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Cumberland - Deerfield Twp				
Advertised Appropriations				
Budget Category	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Total Federal Projects	20-XXX-XXX-XXX	707,276	227,111	97,550
Total Special Revenue Funds		1,832,414	1,160,948	1,123,399
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	113,819	109,694	105,569
Total Debt Service Funds		113,819	109,694	105,569
Total Expenditures/Appropriations		8,056,618	8,643,463	8,291,989
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
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Cumberland - Deerfield Twp
Advertised Recapitulation of Balances

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 Specific Purposes:				
(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
(Special Revenue Fund)				
--Student Activity Fund	27,703	5,858	5,858	5,858
--Scholarship Fund	0	0	0	0
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

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Cumberland - Deerfield Twp					
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 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.					
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Cumberland - Deerfield Twp

Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
Parking Lot Repaving	25-01	\$98,689	N	N	

[illegible]