

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	954.0	950.0	1,066.0
On Roll Special Ed Full-Time	214.0	231.0	260.0
On Roll Subtotal	1,168.0	1,181.0	1,326.0
In Private School Placements	10.0	11.0	10.0
Sent to Contracted Preschool	15.0	16.0	0.0
Sent to Other Districts Regular	2.0	2.0	2.0
Sent to Other Districts Special Ed	15.0	15.0	12.0
Received	3.0	1.0	0.0

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	15,470,936	17,002,559	20,030,297
	Total Tax Levy	10-121x	15,470,936	17,002,559	20,030,297
	Total Tuition	10-1300	59,450	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	1,005,867	925,629	862,924
	Interest Earned on Maintenance Reserve	10-1XXX	8,210	200	200
	Interest Earned on Capital Reserve Funds	10-1XXX	18,905	500	500
	Total Revenues from Local Sources		16,563,368	17,928,888	20,893,921
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	73,845	73,845	380,902
	Extraordinary Aid	10-3131	379,667	380,000	380,000
	Categorical Special Education Aid	10-3132	906,745	906,745	1,477,294
	Equalization Aid	10-3176	3,564,506	2,546,990	1,855,154
	Categorical Security Aid	10-3177	176,844	176,844	213,339
	Other State Aids	10-3XXX	55,510	457,882	123,810
	Total Revenues from State Sources		5,157,117	4,542,306	4,430,499
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	57,614	9,173
	FFCRA/SEMI and ARRA/SEMI Revenue	10-4210	42,419	0	0
	Total Revenues from Federal Sources		42,419	57,614	9,173
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	2,643,022	2,324,898
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	167,858	0
	Withdrawal from Maintenance Reserve	10-310	0	150,000	0
	Adjustment for Prior Year Encumbrances		0	457,123	0
	Actual Revenues (Over)/Under Expenditures		1,563,007	0	0
General Fund Revenues	Total Operating Budget		23,325,911	25,946,811	27,658,491
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	60,614	97,700	97,700
	Scholarship Fund Revenue	20-1770	59	240	240
	Other Revenue from Local Sources	20-1XXX	5,073	0	0
	Total Revenues from Local Sources	20-1XXX	65,746	97,940	97,940

Advertised Revenues

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	316,191	690,446
	Preschool Education Aid	20-3218	1,938,733	1,909,125	2,053,415
	Total Revenues from State Sources		1,938,733	2,225,316	2,743,861
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	226,391	187,973	143,282
	Title II	20-4451-4455	31,372	25,121	32,140
	Title III	20-4491-4494	0	14,737	6,368
	IDEA Part B (Handicapped)	20-4420-4429	421,523	386,680	290,010
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	10,098	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	38,207	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	5,870	0	0
	ARP-ESSER	20-4540	228,778	0	0
	CRRSA Act-ESSER II	20-4534	9,250	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	110	0	0
	Other	20-4XXX	137,006	0	0
	CRRSA Act-Mental Health Grant	20-4536	3,335	0	0
	ARP Homeless Children and Youth I Grant	20-4545	13,532	0	0
	Total Revenues from Federal Sources		1,115,374	624,609	471,800
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	143,154	59,328	61,449
Special Revenue Fund Revenues	Total Grants and Entitlements		3,307,949	3,006,493	3,375,050
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	18,700	0	538,938
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	682,475	671,520	149,418
	Total Revenues from Local Sources		682,475	671,520	149,418
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	362,830	363,337	373,585

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	15,921	18,700
	Total Local Repayment of Debt		1,064,005	1,050,778	1,080,641
	Actual Revenues (Over)/Under Expenditures		-14,567	0	0
Debt Service Fund Revenues	Total Repayment of Debt		1,049,438	1,050,778	1,080,641
All Fund Revenues	Total Revenues/Sources		27,683,298	30,004,082	32,114,182
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	143,154	59,328	61,449
	Total Revenues/Sources Net of Transfers		27,540,144	29,944,754	32,052,733

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	5,794,041	5,870,866	6,377,853
	Special Education-Instruction	11-2XX-100-XXX	2,645,335	3,122,258	3,851,720
	Basic Skills/Remedial-Instruction	11-230-100-XXX	205,900	271,981	292,205
	Bilingual Education-Instruction	11-240-100-XXX	97,728	126,274	210,499
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	69,367	129,367	103,855
	School-Sponsored Athletics-Instruction	11-402-100-XXX	41,252	44,704	49,883
	Before/After School Programs	11-421-XXX-XXX	0	5,400	3,000
	Summer School	11-422-XXX-XXX	19,918	20,500	30,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,508,126	2,185,015	1,683,371
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	593	3,250	0
	Undistributed Expenditures-Health Services	11-000-213-XXX	192,931	205,079	210,207
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,356,066	1,064,076	1,523,240
	Undistributed Expenditures-Guidance	11-000-218-XXX	365,621	379,204	294,661
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	700,283	771,794	936,068
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	281,027	310,612	193,467
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	145,969	179,981	204,825
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	255,184	150,642	244,277
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	453,362	546,554	549,054
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	543,738	562,731	595,454
	Undistributed Expenditures-Central Services	11-000-251-XXX	373,009	396,743	364,742
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	330,897	319,962	264,689
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,380,799	2,905,682	2,786,163
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,450,406	1,498,786	1,386,110
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,018,611	4,443,881	5,366,659
	Total Undistributed Expenditures		14,356,622	15,923,992	16,602,987
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	200	200
General Fund Current Expenses	Total General Current Expense		23,230,163	25,515,542	27,522,202

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	47,746	183,306	90,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	48,002	247,463	45,789
	Interest Deposit to Capital Reserve	10-604	0	500	500
	Total Capital Outlay		95,748	431,269	136,289
General Fund Expenses and Transfers	General Fund Grand Total		23,325,911	25,946,811	27,658,491
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	5,073	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	757,869	845,037	1,026,474
	Support Services	20-218-200-XXX	1,241,071	1,362,163	1,731,884
	Facility Acquisition and Construction Services	20-218-400-XXX	82,947	77,444	46,952
	Total Preschool Education Aid	20-218-XXX-XXX	2,081,887	2,284,644	2,805,310
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	2,081,887	2,284,644	2,805,310
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	226,391	187,973	143,282
	Title II	20-XXX-XXX-XXX	31,372	25,121	32,140
	Title III	20-XXX-XXX-XXX	0	14,737	6,368
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	421,523	386,680	290,010
	Other	20-XXX-XXX-XXX	137,006	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	9,250	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	110	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	3,335	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	228,778	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	10,098	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	38,207	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	5,870	0	0
	ARP Homeless Children and Youth I	20-495-xxx-xxx	13,532	0	0
	Total Federal Projects	20-XXX-XXX-XXX	1,115,374	624,609	471,800
Special Revenue Fund Expenses	Total Special Revenue Funds		3,307,949	3,006,493	3,375,050

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,049,438	1,050,778	1,080,641
	Total Debt Service Funds		1,049,438	1,050,778	1,080,641
All Fund Expenses	Total Expenditures/Appropriations		27,683,298	30,004,082	32,114,182
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	143,154	59,328	61,449
	Total Expenditures Net of Transfers		27,540,144	29,944,754	32,052,733

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	1,752,483	1,121,363	901,696	509,794
	Repayment of Debt	20,054	34,621	18,700	0
Restricted for General Operating Budget	Capital Reserve	545,312	564,217	396,859	397,359
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	327,953	336,162	186,362	186,562
	Legal Reserve	5,792,447	4,356,351	1,932,996	0
	Unemployment Fund	119,785	148,737	148,737	148,737
	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	58,935	14,174	14,874	14,874
	Scholarship Fund	2,323	2,142	2,142	2,142
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	\$17,029	\$18,921	\$18,948	\$19,993	\$20,174
Total Classroom Instruction	\$9,541	\$10,442	\$10,920	\$11,312	\$11,768
Classroom-Salaries and Benefits	\$8,871	\$9,630	\$10,086	\$10,500	\$10,541
Classroom-General Supplies and Textbooks	\$317	\$249	\$414	\$469	\$667
Classroom-Purchased Services	\$353	\$562	\$420	\$343	\$560
Total Support Services	\$3,287	\$4,276	\$3,596	\$3,857	\$4,160
Support Services-Salaries and Benefits	\$2,469	\$2,894	\$2,902	\$3,030	\$2,939
Total Administrative Costs	\$1,773	\$1,805	\$1,705	\$1,902	\$1,717
Administration Salaries and Benefits	\$1,469	\$1,393	\$1,356	\$1,399	\$1,369
Total Operations and Maintenance of Plant	\$2,313	\$2,275	\$2,538	\$2,728	\$2,372
Operations and Maintenance-Salaries and Benefits	\$891	\$948	\$1,024	\$1,051	\$977
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$114	\$123	\$189	\$194	\$157
Total Equipment Costs	\$322	\$112	\$101	\$221	\$103
Legal Costs	\$47	\$56	\$48	\$51	\$53
Employee Benefits as a percentage of salaries*	32.06%	33.64%	37.00%	34.14%	38.34%

*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)
Business Services	Joint operations of before and after school child care with Mt Holly and Edgewater Park school districts	0
Insurance Coverages and Benefits	Member of Burlington County Insurance Pool Joint Insurance Fund with over 70 public school districts	0
	Member of the School Health Insurance Fund (employee health insurance pool)	0
Municipal/Public Works	Lumberton Twp provides a School Resource Officer to the district	0
	Lumberton Twp collects trash and repairs district vehicles at a reduced cost	0
Others	Permit Lumberton Youth Association to use school facilities at no charge	0
	Permit Rancocas Valley Youth Associations to use school facilities at no charge	0
Purchasing	Participate in cooperative bidding consortium led by ESCNJ, Hunterdon ESC and Camden County ESC for supplies, services and equipment	0
	Participate in the ACES for cooperative bidding for technology	0
	Participate in the NJ internet and WAN service consortium	0
Recycling	District allows Lumberton Twp to use a vacant piece of land for recycling center at no cost	0
Special Education Services	Physical Therapist shared with Chesterfield (30% Chesterfield / 70% Lumberton)	0
	Contract with BCSSSD for OT/PT/Speech services	0
Technology Services	Participate in E-rate funding consortium	0
	Participate in NJDRLAP High speed internet and WAN cooperative agreement	0
Transportation Services, including Fuel	District purchases fuel for all district vehicles from Lumberton Twp	0
	Participate in the Burlington County SSSD transportation cooperative	0
	Engage with other NJ school districts for transportation cooperatives	0

Estimated Tax Rates

Municipality	Category	Amount
Lumberton	(A) General Fund School Levy	20,030,297
	(D) Total School Levy	20,179,715
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	1,414,240,148
	(H) Estimated Equalized Valuation (as of 10/01/24)	2,036,342,873
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.4163
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.4269
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.9836
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.9910

Employee Contract List for District

Name	Category	Measure
Colleen Murray	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$159,135
	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	07/01/22
	End Date of Contract	06/30/25
	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	\$24,600
	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	\$33,361
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum allowed
	Contractual Post-Employment Benefit Description of Payout of Vacation days	30 days @\$612/day
	Contractual Post-Employment Benefit Description of Payout of Personal days	Personal days do not carry forward
	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
Colleen Murray	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 Kraft	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$132,500
	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	07/01/24
	End Date of Contract	06/30/25
	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

Employee Contract List for District

Name	Category	Measure
Robert Kraft	Total Allowances Amount	\$8,100
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$750
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$28,846
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement with 15 years of service Max \$15000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	30 Days \$461/day
	Contractual Post-Employment Benefit Description of Payout of Personal days	No Payout for Personal Days
	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