

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	971.0	954.0	1,000.0
On Roll Special Ed Full-Time	221.0	214.0	238.0
On Roll Subtotal	1,192.0	1,168.0	1,238.0
In Private School Placements	8.0	10.0	10.0
Sent to Contracted Preschool	17.0	15.0	0.0
Sent to Other Districts Regular	6.0	2.0	17.0
Sent to Other Districts Special Ed	14.0	15.0	14.0
Received	3.0	3.0	0.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	15,167,584	15,470,936	17,002,559
	Unrestricted Miscellaneous Revenues	10-1XXX	809,839	711,759	925,629
	Interest Earned on Maintenance Reserve	10-1XXX	3,393	200	200
	Interest Earned on Capital Reserve Funds	10-1XXX	13,966	500	500
	Other Restricted Miscellaneous Revenues	10-1XXX	0	100,000	0
	Total Revenues from Local Sources		15,994,782	16,283,395	17,928,888
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	73,845	73,845	73,845
	Extraordinary Aid	10-3131	162,333	0	380,000
	Categorical Special Education Aid	10-3132	906,745	906,745	906,745
	Equalization Aid	10-3176	3,699,051	3,564,506	2,546,990
	Categorical Security Aid	10-3177	176,844	176,844	176,844
	Other State Aids	10-3XXX	122,942	0	457,882
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	3,750	0	0
	Total Revenues from State Sources		5,145,510	4,721,940	4,542,306
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	56,922	42,419	57,614
	FFCRA/SEMI and ARRA/SEMI Revenue	10-4210	4,138	0	0
	Total Revenues from Federal Sources		61,060	42,419	57,614
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	4,393,091	2,643,022
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	167,858
	Withdrawal from Maintenance Reserve	10-310	0	0	150,000
	Adjustment for Prior Year Encumbrances		0	8,980	0
	Actual Revenues (Over)/Under Expenditures		959,066	0	0
General Fund Revenues	Total Operating Budget		22,160,418	25,449,825	25,489,688
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	75,166	94,000	97,700
	Scholarship Fund Revenue	20-1770	35	22	240
	Other Revenue from Local Sources	20-1XXX	60,000	0	0
	Total Revenues from Local Sources	20-1XXX	135,201	94,022	97,940

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	178,250	316,191
	Preschool Education Aid	20-3218	1,960,890	2,004,156	1,909,125
	Total Revenues from State Sources		1,960,890	2,182,406	2,225,316
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	242,501	205,228	187,973
	Title II	20-4451-4455	19,582	31,000	25,121
	IDEA Part B (Handicapped)	20-4420-4429	340,828	296,900	321,264
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	101,196	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	29,902	0	10,098
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	1,590	40,000	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	82,630	0	0
	ARP-ESSER	20-4540	866,830	72,929	0
	CRRSA Act-ESSER II	20-4534	271,365	0	0
	Other	20-4XXX	132,855	0	0
	CRRSA Act-Mental Health Grant	20-4536	8,601	0	0
	ARP Homeless Children and Youth I Grant	20-4545	2,000	0	0
	Total Revenues from Federal Sources		2,099,880	646,057	544,456
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	123,390	143,154	59,328
Special Revenue Fund Revenues	Total Grants and Entitlements		4,328,160	3,065,857	2,926,340
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	15,921	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	685,961	682,475	671,520
	Total Revenues from Local Sources		685,961	682,475	671,520
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	363,885	362,830	363,337
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	4,133	15,921
	Total Local Repayment of Debt		1,065,767	1,049,438	1,050,778
	Actual Revenues (Over)/Under Expenditures		-13,379	0	0
Debt Service Fund Revenues	Total Repayment of Debt		1,052,388	1,049,438	1,050,778
All Fund Revenues	Total Revenues/Sources		27,540,966	29,565,120	29,466,806

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	123,390	143,154	59,328
	Total Revenues/Sources Net of Transfers		27,417,576	29,421,966	29,407,478

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	5,639,887	6,123,196	5,951,518
	Special Education-Instruction	11-2XX-100-XXX	2,420,435	2,722,068	3,036,976
	Basic Skills/Remedial-Instruction	11-230-100-XXX	65,028	287,221	253,608
	Bilingual Education-Instruction	11-240-100-XXX	93,081	98,702	139,474
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	68,258	102,369	129,367
	School-Sponsored Athletics-Instruction	11-402-100-XXX	38,101	44,626	44,704
	Before/After School Programs	11-421-XXX-XXX	1,870	4,950	5,400
	Summer School	11-422-XXX-XXX	20,042	21,000	20,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,579,288	1,791,373	2,053,837
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	435	750	750
	Undistributed Expenditures-Health Services	11-000-213-XXX	186,766	195,863	205,010
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	930,131	1,409,412	960,133
	Undistributed Expenditures-Guidance	11-000-218-XXX	282,891	364,179	379,541
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	684,182	710,642	749,987
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	197,950	267,547	311,160
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	166,172	197,551	165,597
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	124,621	399,764	155,742
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	460,074	521,054	495,703
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	530,981	555,469	511,620
	Undistributed Expenditures-Central Services	11-000-251-XXX	455,538	482,608	396,243
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	249,382	289,099	254,027
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,510,071	3,037,008	2,799,593
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	788,109	1,320,321	1,469,864
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,631,620	4,237,298	4,781,987
	Total Undistributed Expenditures		12,778,211	15,779,938	15,690,794
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		21,124,913	25,184,270	25,272,541

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	52,476	86,286	3,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	983,029	178,769	213,647
	Interest Deposit to Capital Reserve	10-604	0	500	500
	Total Capital Outlay		1,035,505	265,555	217,147
General Fund Expenses and Transfers	General Fund Grand Total		22,160,418	25,449,825	25,489,688
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	60,000	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	726,883	788,439	798,984
	Support Services	20-218-200-XXX	1,024,622	1,411,468	1,363,017
	Facility Acquisition and Construction Services	20-218-400-XXX	332,775	125,653	122,643
	Total Preschool Education Aid	20-218-XXX-XXX	2,084,280	2,325,560	2,284,644
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	2,084,280	2,325,560	2,284,644
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	242,501	205,228	187,973
	Title II	20-XXX-XXX-XXX	19,582	31,000	25,121
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	340,828	296,900	321,264
	Other	20-XXX-XXX-XXX	132,855	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	271,365	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	8,601	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	866,830	72,929	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	101,196	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	29,902	0	10,098
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	1,590	40,000	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	82,630	0	0
	ARP Homeless Children and Youth I	20-495-xxx-xxx	2,000	0	0
	Total Federal Projects	20-XXX-XXX-XXX	2,099,880	646,057	544,456
Special Revenue Fund Expenses	Total Special Revenue Funds		4,328,160	3,065,857	2,926,340

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,052,388	1,049,438	1,050,778
	Total Debt Service Funds		1,052,388	1,049,438	1,050,778
All Fund Expenses	Total Expenditures/Appropriations		27,540,966	29,565,120	29,466,806
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	123,390	143,154	59,328
	Total Expenditures Net of Transfers		27,417,576	29,421,966	29,407,478

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	1,747,561	1,752,483	728,484	508,817
	Repayment of Debt	6,675	20,054	15,921	0
Restricted for General Operating Budget	Capital Reserve	1,469,566	545,312	545,812	378,454
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	519,560	327,953	328,153	178,353
	Legal Reserve	5,559,646	5,792,447	2,423,355	0
	Unemployment Fund	73,320	119,785	119,785	119,785
	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	67,529	58,935	58,935	59,635
	Scholarship Fund	2,528	2,323	2,105	2,105
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,816	\$17,029	\$19,152	\$20,334	\$18,948
Total Classroom Instruction	\$10,594	\$9,541	\$10,773	\$11,142	\$10,920
Classroom-Salaries and Benefits	\$9,826	\$8,871	\$10,021	\$10,307	\$10,086
Classroom-General Supplies and Textbooks	\$361	\$317	\$413	\$432	\$414
Classroom-Purchased Services	\$407	\$353	\$340	\$402	\$420
Total Support Services	\$2,919	\$3,287	\$3,653	\$4,170	\$3,596
Support Services-Salaries and Benefits	\$2,380	\$2,469	\$2,827	\$2,886	\$2,902
Total Administrative Costs	\$2,072	\$1,773	\$1,872	\$1,975	\$1,705
Administration Salaries and Benefits	\$1,667	\$1,469	\$1,530	\$1,520	\$1,356
Total Operations and Maintenance of Plant	\$2,122	\$2,313	\$2,693	\$2,881	\$2,538
Operations and Maintenance-Salaries and Benefits	\$929	\$891	\$1,066	\$1,088	\$1,024
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$110	\$114	\$162	\$166	\$189
Total Equipment Costs	\$152	\$322	\$172	\$181	\$101
Legal Costs	\$44	\$47	\$49	\$66	\$48
Employee Benefits as a percentage of salaries*	30.72%	32.06%	38.40%	34.85%	37.00%

*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 2023-24 revised appropriations and the 2024-25 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	SHIF	59,599	Retained dividend cashed out
	JIF	148,597	Retained dividend cashed out
	SREC sales	155,000	Sale of SRECs

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Joint operation 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 (insurance pool)	0
Municipal/Public Works	Lumberton Township provides a School Resource officer to the district	0
	Lumberton Township 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 athletic association to use school facilities at no charge	0
Purchasing	Participates in cooperative bidding consortium led by ESCNJ, Hunterdon ESC, and Camden County ESC for supplies, services and equipment	0
	Participates in the ACES for cooperative bidding for technology	0
	Participates in the NJ internet and WAN service consortium	0
Recycling	Districts allows Lumberton Township to use a vacant piece of land for recycling center at no cost to the township	0
Special Education Services	Physical therapist shared with Chesterfield (30% Chesterfield / 70% Lumberton)	0
	Contract with BCSSSD for OT/PT/Speech	0
Technology Services	Participates in E-rate funding consortium	0
	Participates in NJDRLAP High speed internet and WAN cooperative agreement	0
Transportation Services, including Fuel	District purchases fuel for all district vehicles from Lumberton Township	0
	Participates in the Burlington County SSSD transportation cooperative	0
	Engages other NJ school districts for transportation cooperatives	0

Estimated Tax Rates

Municipality	Category	Amount
Lumberton	(A) General Fund School Levy	17,002,559
	(D) Total School Levy	17,674,079
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	1,400,884,800
	(H) Estimated Equalized Valuation (as of 10/01/23)	1,859,355,652
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.2137
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.2616
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.9144
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.9505

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	07/02/22
	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)	\$5,000
	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	07/01/23
	End Date of Contract	06/30/24
	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 \$15,000
	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 pay out 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