

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	431.0	419.0	418.0
On Roll Special Ed Full-Time	96.0	107.0	107.0
On Roll Subtotal	527.0	526.0	525.0
In Private School Placements	1.0	1.0	1.0
Sent to Other Districts Regular	2.0	0.0	0.0
Sent to Other Districts Special Ed	2.0	2.0	4.0
Received	3.0		6.0

Cumberland

Hopewell Twp

Advertised Revenues

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	3,907,304	4,168,583	4,251,955
	Total Tax Levy	10-121x	3,907,304	4,168,583	4,251,955
	Total Tuition	10-1300	25,795	20,000	21,291
	Unrestricted Miscellaneous Revenues	10-1XXX	159,332	95,000	120,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	250	250
	Interest Earned on Capital Reserve Funds	10-1XXX	29,008	250	500
	Total Revenues from Local Sources		4,121,439	4,284,083	4,393,996
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	197,184	218,411	230,415
	Extraordinary Aid	10-3131	32,039	0	0
	Categorical Special Education Aid	10-3132	483,912	678,653	759,669
	Equalization Aid	10-3176	4,167,936	4,373,265	4,608,154
	Categorical Security Aid	10-3177	95,815	146,438	143,535
	Adjustment Aid	10-3178	165,311	0	0
	Other State Aids	10-3XXX	7,005	0	0
	Total Revenues from State Sources		5,149,202	5,416,767	5,741,773
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	10,360	2,202	4,926
	Total Revenues from Federal Sources		10,360	2,202	4,926
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	443,859	349,797
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	150,000	0
	Adjustment for Prior Year Encumbrances		0	381,983	0
	Actual Revenues (Over)/Under Expenditures		-701,047	0	0
General Fund Revenues	Total Operating Budget		8,579,954	10,678,894	10,490,492
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	63,334	25,000	4,800
	Scholarship Fund Revenue	20-1770	754	50	50
	Other Revenue from Local Sources	20-1XXX	2,000	0	0
	Total Revenues from Local Sources	20-1XXX	66,088	25,050	4,850

Cumberland			Hopewell Twp			
Advertised Revenues						
Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed	
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	1,436,306	1,292,928	1,355,155	
	Total Revenues from State Sources		1,436,306	1,292,928	1,355,155	
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	123,660	106,124	79,593	
	Title II	20-4451-4455	14,419	12,773	9,580	
	Title IV	20-4471-4474	8,397	11,603	8,702	
	IDEA Part B (Handicapped)	20-4420-4429	142,489	134,856	101,142	
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	8,590	0	0	
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	4,677	0	0	
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	6,377	0	0	
	ARP-ESSER	20-4540	9,880	0	0	
	Other	20-4XXX	10,881	2,058	1,544	
	Total Revenues from Federal Sources		329,370	267,414	200,561	
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	89,166	92,352	79,715	
Special Revenue Fund Revenues	Total Grants and Entitlements		1,918,034	1,677,744	1,641,681	
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	139,190	0	0	
	Total Revenues from Local Sources		139,190	0	0	
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	106,992	0	0	
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		246,182	0	0	
Debt Service Fund Revenues	Total Repayment of Debt		246,182	0	0	
All Fund Revenues	Total Revenues/Sources		10,744,170	12,356,638	12,132,173	
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	89,166	92,352	79,715	
	Total Revenues/Sources Net of Transfers		10,655,004	12,264,286	12,052,458	

Cumberland			Hopewell Twp				
Advertised Appropriations							
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	2,447,171	2,724,527	2,833,853		
	Special Education-Instruction	11-2XX-100-XXX	691,670	848,980	810,956		
	Basic Skills/Remedial-Instruction	11-230-100-XXX	237,657	256,877	247,542		
	Bilingual Education-Instruction	11-240-100-XXX	104,187	107,507	114,500		
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	27,028	21,000	21,000		
	School-Sponsored Athletics-Instruction	11-402-100-XXX	13,110	27,500	30,000		
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	95,538	144,797	244,021		
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	17,172	32,457	38,660		
	Undistributed Expenditures-Health Services	11-000-213-XXX	66,327	65,400	62,959		
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	258,269	260,037	219,409		
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	284,430	289,906	370,775		
	Undistributed Expenditures-Guidance	11-000-218-XXX	55,179	52,929	71,317		
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	263,216	316,529	312,086		
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	68,248	134,994	141,082		
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	47,574	49,294	53,697		
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,585	3,500	10,000		
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	182,237	215,307	217,241		
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	202,145	178,247	157,688		
	Undistributed Expenditures-Central Services	11-000-251-XXX	188,485	190,670	194,735		
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	26,371	26,000	26,000		
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	830,178	1,146,962	1,209,246		
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	795,225	810,187	890,514		
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,475,007	1,870,789	2,068,719		
	Total Undistributed Expenditures			4,858,186	5,788,005	6,288,149	
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	250	250	
	General Fund Current Expenses	Total General Current Expense		8,379,009	9,774,646	10,346,250	

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	107,591	288,481	76,800
	Facilities Acquisition and Construction Services	12-000-400-XXX	17,182	419,182	17,182
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	150,000	0
	Interest Deposit to Capital Reserve	10-604	0	250	500
	Total Capital Outlay		124,773	857,913	94,482
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	76,172	46,335	49,760
	General Fund Grand Total		8,579,954	10,678,894	10,490,492
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,000	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	577,795	737,546	698,796
	Support Services	20-218-200-XXX	642,073	647,734	736,074
	Facility Acquisition and Construction Services	20-218-400-XXX	305,604	0	0
	Total Preschool Education Aid	20-218-XXX-XXX	1,525,472	1,385,280	1,434,870
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,525,472	1,385,280	1,434,870
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	123,660	106,124	79,593
	Title II	20-XXX-XXX-XXX	14,419	12,773	9,580
	Title IV	20-XXX-XXX-XXX	8,397	11,603	8,702
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	142,489	134,856	101,142
	Other	20-XXX-XXX-XXX	10,881	2,058	1,544
	ARP-ESSER Grant Program	20-487-xxx-xxx	9,880	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	8,590	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	4,677	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	6,377	0	0
	Total Federal Projects	20-XXX-XXX-XXX	329,370	267,414	200,561
Special Revenue Fund Expenses	Total Special Revenue Funds		1,918,034	1,677,744	1,641,681

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	246,182	0	0
	Total Debt Service Funds		246,182	0	0
All Fund Expenses	Total Expenditures/Appropriations		10,744,170	12,356,638	12,132,173
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	89,166	92,352	79,715
	Total Expenditures Net of Transfers		10,655,004	12,264,286	12,052,458

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	331,262	316,950	289,044	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,450,420	1,754,428	1,604,678	1,605,178
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	477,477	477,477	477,727	477,977
	Legal Reserve	672,058	726,706	310,753	0
	Unemployment Fund	242,419	255,172	255,172	255,172
	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	49,585	52,047	52,047	50,647
	Scholarship Fund	420	854	854	854
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	\$13,579	\$16,301	\$19,536	\$19,372	\$20,281
Total Classroom Instruction	\$8,391	\$9,961	\$12,271	\$11,865	\$12,318
Classroom-Salaries and Benefits	\$7,958	\$9,472	\$11,305	\$11,119	\$11,494
Classroom-General Supplies and Textbooks	\$321	\$295	\$666	\$425	\$334
Classroom-Purchased Services	\$113	\$194	\$300	\$320	\$491
Total Support Services	\$2,652	\$3,213	\$3,387	\$3,640	\$3,945
Support Services-Salaries and Benefits	\$2,127	\$2,657	\$2,790	\$3,199	\$3,322
Total Administrative Costs	\$1,239	\$1,330	\$1,384	\$1,389	\$1,377
Administration Salaries and Benefits	\$758	\$760	\$785	\$791	\$780
Total Operations and Maintenance of Plant	\$1,252	\$1,696	\$2,371	\$2,355	\$2,509
Operations and Maintenance-Salaries and Benefits	\$237	\$488	\$515	\$569	\$628
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$44	\$101	\$124	\$124	\$132
Total Equipment Costs	\$78	\$781	\$528	\$553	\$147
Legal Costs	\$21	\$16	\$19	\$19	\$29
Employee Benefits as a percentage of salaries*	37.90%	34.96%	38.78%	38.39%	42.70%

*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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Business Office Services: Business Administrator, Payroll, A/R and A/P	0
Staffing - Other	Shared Speech Teacher with Cumberland Regional	0
Transportation Services, including Fuel	Participates with Millville Educational Cooperative for Special Education and Homeless Students	0
	Participates with Upper Deerfield Joint Pupil Transportation for Regular Education transportation	0

Estimated Tax Rates

Municipality	Category	Amount
Hopewell Twp	(A) General Fund School Levy	3,830,506
	(D) Total School Levy	3,830,506
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	309,248,059
	(H) Estimated Equalized Valuation (as of 10/01/25)	505,288,387
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.2387
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.2387
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.7581
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.7581
Shiloh Boro	(A) General Fund School Levy	421,449
	(D) Total School Levy	421,449
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	33,181,893
	(H) Estimated Equalized Valuation (as of 10/01/25)	45,260,065
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.2701
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.2701
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.9312
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.9312

Employee Contract List for District

Name	Category	Measure
Christine McGowen	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Supervisor of Special Ed
	Base Annual Salary Amount	\$92,000
	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	07/01/25
	End Date of Contract	06/30/26
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	15
	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	\$3,000
	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	\$4,956
	Contractual Post-Employment Benefit Description of Payout of Sick days	Does not meet minimum years required
	Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem rate for days remaining at retirement
	Contractual Post-Employment Benefit Description of Payout of Personal days	converts to sick day
	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
Christine McGowen	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
Meghan Lammersen	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$161,556
	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	07/01/25
	End Date of Contract	06/30/26
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	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
Meghan Lammersen	Total Allowances Amount	\$4,500
	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	\$19,971
	Contractual Post-Employment Benefit Description of Payout of Sick days	max pay out at retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	convert to sick 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
Shared Business Services	Job Title	Other
	Job Title II	Business office Services
	Base Annual Salary Amount	\$105,100
	Full-Time Equivalent (FTE)	0.5
	Shared with Another District?	Y
	Shared County	11
	Shared District	2570

Employee Contract List for District

Name	Category	Measure
Shared Business Services	Job Title Other District	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	260
	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	Shared Services
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Shared Services
	Contractual Post-Employment Benefit Description of Payout of Personal days	Shared Services
	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

Employee Contract List for District

Name	Category	Measure
Shared Business Services	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	Business Offices Services
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported