

**Advertised Enrollments**

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	1,047.0	1,003.0	968.0
On Roll Special Ed Full-Time	213.0	214.0	197.0
On Roll Subtotal	1,260.0	1,217.0	1,165.0
In Private School Placements	12.0	11.0	0.0
Sent to Contracted Preschool	4.0		0.0
Sent to Other Districts Regular	2.0	6.0	5.0
Sent to Other Districts Special Ed	17.0	10.0	10.0
Received	6.0	4.0	0.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	13,799,770	14,075,765	14,358,226
	Total Tuition	10-1300	116,969	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	275,093	170,000	170,000
	Interest Earned on Capital Reserve Funds	10-1XXX	4,694	500	500
	Total Revenues from Local Sources		14,196,526	14,246,265	14,528,726
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	208,437	73,845	73,845
	Extraordinary Aid	10-3131	109,643	110,000	0
	Categorical Special Education Aid	10-3132	903,723	906,745	906,745
	Equalization Aid	10-3176	6,879,838	6,879,838	6,478,048
	Categorical Security Aid	10-3177	141,349	176,844	176,844
	PARCC Readiness Aid	10-3181	14,840	0	0
	Per Pupil Growth Aid	10-3182	14,840	0	0
	Professional Learning Community Aid	10-3183	13,490	0	0
	Other State Aids	10-3XXX	31,791	0	0
	State Reimbursement for Lead Testing of Drinking Water	10-3300	5,573	0	0
	Total Revenues from State Sources		8,323,524	8,147,272	7,635,482
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	47,693	30,376	39,740
	Total Revenues from Federal Sources		47,693	30,376	39,740
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	2,079,011	2,041,523	2,121,275
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	118,922	227,194	0
	Actual Revenues (Over)/Under Expenditures		-2,536,337	0	0
General Fund Revenues	Total Operating Budget		22,229,339	24,692,630	24,325,223
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	157,364	158,539	134,758
	Title II	20-4451-4455	41,416	37,165	31,590
	I.D.E.A. Part B (Handicapped)	20-4420-4429	364,852	358,838	305,012
	Total Revenues from Federal Sources		563,632	554,542	471,360
Special Revenue Fund Revenues	Total Grants and Entitlements		563,632	554,542	471,360

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	0	65,000	0
	Other Financing Sources	40-5XXX	65,000	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	887,854	837,556	957,463
	Total Revenues from Local Sources		887,854	837,556	957,463
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	546,057	545,600	548,393
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	50,001	1
	Total Local Repayment of Debt		1,498,911	1,498,157	1,505,857
	Actual Revenues (Over)/Under Expenditures		545	0	0
Debt Service Fund Revenues	Total Repayment of Debt		1,499,456	1,498,157	1,505,857
All Fund Revenues	Total Revenues/Sources		24,292,427	26,745,329	26,302,440
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		24,292,427	26,745,329	26,302,440

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	6,117,102	6,099,101	6,411,937
	Special Education-Instruction	11-2XX-100-XXX	2,345,315	2,467,542	2,524,195
	Basic Skills/Remedial-Instruction	11-230-100-XXX	387,642	409,024	407,115
	Bilingual Education-Instruction	11-240-100-XXX	91,512	76,908	95,337
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	67,020	87,888	89,408
	School-Sponsored Athletics-Instruction	11-402-100-XXX	34,525	36,790	40,624
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,114,772	1,488,340	1,387,603
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	4,907	7,500	7,500
	Undistributed Expenditures-Health Services	11-000-213-XXX	254,277	268,519	224,798
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	928,881	877,720	994,048
	Undistributed Expenditures-Guidance	11-000-218-XXX	298,934	328,024	280,369
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	637,968	655,161	679,234
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	163,967	244,171	192,575
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	249,332	328,632	253,484
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	143,958	164,890	175,246
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	441,374	482,042	501,867
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	728,300	656,579	571,339
	Undistributed Expenditures-Central Services	11-000-251-XXX	424,249	411,632	394,225
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	322,885	363,692	331,100
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,909,748	2,618,046	2,424,170
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,047,922	1,162,140	1,137,860
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,243,759	5,124,506	5,084,200
	Total Undistributed Expenditures			12,915,233	15,181,594
General Fund Current Expenses	Total General Current Expense		21,958,349	24,358,847	24,208,234
Capital Outlay	Equipment	12-XXX-XXX-730	13,066	60,300	70,700
	Facilities Acquisition and Construction Services	12-000-400-XXX	203,230	272,983	45,789
	Increase In Capital Reserve	10-604	50,000	0	0
	Interest Deposit to Capital Reserve	10-604	4,694	500	500
	Total Capital Outlay			270,990	333,783

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Expenses and Transfers	General Fund Grand Total		22,229,339	24,692,630	24,325,223
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	157,364	158,539	134,758
	Title II	20-XXX-XXX-XXX	41,416	37,165	31,590
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	364,852	358,838	305,012
	Total Federal Projects	20-XXX-XXX-XXX	563,632	554,542	471,360
Special Revenue Fund Expenses	Total Special Revenue Funds		563,632	554,542	471,360
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,499,456	1,498,157	1,505,857
	Total Debt Service Funds		1,499,456	1,498,157	1,505,857
All Fund Expenses	Total Expenditures/Appropriations		24,292,427	26,745,329	26,302,440
Expenses Net of Transfers	Total Expenditures Net of Transfers		24,292,427	26,745,329	26,302,440

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	1,177,351	1,113,123	886,429	886,929
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	2,754,526	3,590,556	2,030,201	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
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	1,379,205	1,066,095	584,927	493,853
	Repayment of Debt	50,547	50,002	1	0

### Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,637	\$15,807	\$17,952	\$17,836	\$18,610
Total Classroom Instruction	\$8,757	\$9,341	\$10,256	\$10,164	\$11,011
Classroom-Salaries and Benefits	\$8,240	\$8,820	\$9,640	\$9,544	\$10,204
Classroom-General Supplies and Textbooks	\$312	\$327	\$347	\$349	\$525
Classroom-Purchased Services	\$205	\$195	\$268	\$271	\$282
Total Support Services	\$2,353	\$2,676	\$3,069	\$3,047	\$3,072
Support Services-Salaries and Benefits	\$2,061	\$2,139	\$2,423	\$2,398	\$2,325
Total Administrative Costs	\$1,770	\$1,931	\$2,064	\$2,029	\$1,992
Administration Salaries and Benefits	\$1,430	\$1,609	\$1,668	\$1,605	\$1,580
Total Operations and Maintenance of Plant	\$1,657	\$1,754	\$2,423	\$2,457	\$2,383
Operations and Maintenance-Salaries and Benefits	\$826	\$916	\$1,083	\$1,073	\$1,060
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$101	\$106	\$140	\$139	\$151
Total Equipment Costs	\$54	\$10	\$50	\$50	\$61
Legal Costs	\$38	\$55	\$59	\$59	\$65
Employee Benefits as a percentage of salaries*	31.25%	33.25%	41.50%	39.97%	39.88%

\*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 2018-19 revised appropriations and the 2019-20 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	Interest	15,000	Bank Interest
	SREC income	155,000	SREC Sales

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	District participates in SEMI and regularly exceeds the revenue projections	0
	Joint operation of Before/After School Child Care with Mt. Holly Schools	0
Insurance Coverages and Benefits	Member of Burlington County Insurance Pool Joint Insurance Fund with over 70 public school districts	0
Municipal/Public Works	Lumberton Township collects trash at a reduced rate	0
	Lumberton Township repairs district vehicles at a reduced rate	0
	Lumberton Township provides a School Resource Officer to the district at no cost to the district	0
Others	Permits Lumberton Youth Association to use school facilities at no charge	0
Purchasing	Participates in cooperative bidding consortium led by NJESC and Hunterdon ESC for supplies, services and other items bid yearly	0
	Participates in ED Data cooperative bidding consortium	0
	Participates in ACES for cooperative bidding of electricity and natural gas	0
Recycling	District allows Lumberton Township to use a vacant piece of land for recycling center at no cost to the Township	0
Special Education Services	Contract with BCSSSD for OT, PT and Speech	0
Technology Services	Participates in Erate funding consortium	0
	Utilizes Technology Consortia for IT Consultation Services	0
	Participates in DRLAP High Speed Internet cooperative agreements	0
Transportation Services, including Fuel	District purchased fuel for all district vehicles from Lumberton Township	0
	Participates in the Burlington County SSSD transportation cooperative.	0

**Estimated Tax Rates**

Municipality	Category	Amount
Lumberton	(A) General Fund School Levy	14,358,226
	(D) Total School Levy	15,315,689
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	1,378,869,924
	(H) Estimated Equalized Valuation (as of 10/01/18)	1,379,696,600
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.0413
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.1107
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.0407
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.1101

Employee Contract List for District

Name	Category	Measure
Joseph Langowski	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$176,545
	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	07/01/17
	End Date of Contract	06/30/22
	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	\$19,250
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$300
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$8,940
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$41,628
	Contractual Post-Employment Benefit Description of Payout of Sick days	91 Unused sick days at \$175/day up to \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Up to 40 unused vacation days at per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	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
Joseph Langowski	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
Mark Leung	Job Title	Information Technology
	Job Title II	None Reported
	Base Annual Salary Amount	\$126,441
	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	07/01/18
	End Date of Contract	06/30/19
	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
Mark Leung	Total Allowances Amount	\$4,950
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$300
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,461
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$33,932
	Contractual Post-Employment Benefit Description of Payout of Sick days	State limit of \$15,000 for unused sick days at retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Up to 40 unused vacation days at per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	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	