

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	1,003.0	961.0	877.0
On Roll Special Ed Full-Time	214.0	211.0	231.0
On Roll Subtotal	1,217.0	1,172.0	1,108.0
In Private School Placements	11.0	8.0	9.0
Sent to Other Districts Regular	6.0	0.0	0.0
Sent to Other Districts Special Ed	10.0	12.0	15.0
Received	4.0	5.0	0.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	14,075,765	14,358,226	14,651,051
	Total Tuition	10-1300	246,033	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	467,640	128,693	170,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	0	50
	Interest Earned on Capital Reserve Funds	10-1XXX	6,484	500	200
	Total Revenues from Local Sources		14,795,922	14,487,419	14,821,301
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	73,845	73,845	73,845
	Extraordinary Aid	10-3131	138,706	0	0
	Categorical Special Education Aid	10-3132	906,745	906,745	906,745
	Equalization Aid	10-3176	6,879,838	6,478,048	5,774,121
	Categorical Security Aid	10-3177	176,844	176,844	176,844
	Other State Aids	10-3XXX	21,123	0	0
	Total Revenues from State Sources		8,197,101	7,635,482	6,931,555
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	39,740	33,100
	Cares/SEMI Or ARRA/SEMI Revenue	10-4210	48,754	0	0
	Total Revenues from Federal Sources		48,754	39,740	33,100
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	2,121,275	2,456,470
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	1,140,426
	Withdrawal from Maintenance Reserve	10-310	0	0	102,800
	Adjustment for Prior Year Encumbrances		0	543,883	0
	Actual Revenues (Over)/Under Expenditures		-1,698,164	0	0
General Fund Revenues	Total Operating Budget		21,343,613	24,827,799	25,485,652
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	158,539	156,339	155,000
	Title II	20-4451-4455	37,165	33,042	28,000
	Title III	20-4491-4494	1,545	2,256	1,900
	I.D.E.A. Part B (Handicapped)	20-4420-4429	358,838	354,310	300,000
	Total Revenues from Federal Sources		556,087	545,947	484,900
Special Revenue Fund Revenues	Total Grants and Entitlements		556,087	545,947	484,900
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	65,000	0	0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	837,556	957,463	694,564
	Total Revenues from Local Sources		837,556	957,463	694,564
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	545,600	548,393	367,376
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1	1
	Total Local Repayment of Debt		1,448,156	1,505,857	1,061,941
	Actual Revenues (Over)/Under Expenditures		50,000	0	0
Debt Service Fund Revenues	Total Repayment of Debt		1,498,156	1,505,857	1,061,941
All Fund Revenues	Total Revenues/Sources		23,397,856	26,879,603	27,032,493
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		23,397,856	26,879,603	27,032,493

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	5,780,706	6,421,771	6,191,860
	Special Education-Instruction	11-2XX-100-XXX	2,343,812	2,505,614	2,286,562
	Basic Skills/Remedial-Instruction	11-230-100-XXX	398,933	440,509	434,278
	Bilingual Education-Instruction	11-240-100-XXX	79,517	95,337	87,263
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	70,169	90,928	106,906
	School-Sponsored Athletics-Instruction	11-402-100-XXX	37,278	40,624	41,929
	Before/After School Programs	11-421-XXX-XXX	0	0	4,500
	Summer School	11-422-XXX-XXX	0	0	18,200
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,050,953	1,456,619	1,989,345
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	2,300	8,525	7,500
	Undistributed Expenditures-Health Services	11-000-213-XXX	261,821	221,798	226,030
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	689,187	1,035,680	560,725
	Undistributed Expenditures-Guidance	11-000-218-XXX	290,748	280,378	288,862
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	676,386	672,883	704,138
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	223,725	199,767	174,769
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	268,562	238,771	253,918
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	117,932	175,246	205,200
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	410,740	581,167	550,117
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	636,360	628,443	535,760
	Undistributed Expenditures-Central Services	11-000-251-XXX	375,815	401,218	402,325
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	351,225	397,600	358,075
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,338,459	2,446,524	2,571,580
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	863,521	1,331,272	1,168,423
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,008,935	4,984,582	5,024,922
	Total Undistributed Expenditures		12,566,669	15,060,473	15,021,689
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	50
General Fund Current Expenses	Total General Current Expense		21,277,084	24,655,256	24,193,237

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	20,740	126,254	106,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	45,789	45,789	1,186,215
	Interest Deposit to Capital Reserve	10-604	0	500	200
	Total Capital Outlay		66,529	172,543	1,292,415
General Fund Expenses and Transfers	General Fund Grand Total		21,343,613	24,827,799	25,485,652
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	158,539	156,339	155,000
	Title II	20-XXX-XXX-XXX	37,165	33,042	28,000
	Title III	20-XXX-XXX-XXX	1,545	2,256	1,900
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	358,838	354,310	300,000
	Total Federal Projects	20-XXX-XXX-XXX	556,087	545,947	484,900
Special Revenue Fund Expenses	Total Special Revenue Funds		556,087	545,947	484,900
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,498,156	1,505,857	1,061,941
	Total Debt Service Funds		1,498,156	1,505,857	1,061,941
All Fund Expenses	Total Expenditures/Appropriations		23,397,856	26,879,603	27,032,493
Expenses Net of Transfers	Total Expenditures Net of Transfers		23,397,856	26,879,603	27,032,493

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	1,113,123	1,619,608	1,620,108	479,882
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	250,000	250,000	147,250
	Legal Reserve	3,590,556	4,486,671	2,456,470	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	1,066,095	567,776	476,702	476,702
	Repayment of Debt	50,002	2	1	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,807	\$15,844	\$18,610	\$18,656	\$18,983
Total Classroom Instruction	\$9,341	\$9,180	\$11,011	\$10,912	\$11,114
Classroom-Salaries and Benefits	\$8,820	\$8,752	\$10,204	\$10,112	\$10,329
Classroom-General Supplies and Textbooks	\$327	\$261	\$525	\$512	\$460
Classroom-Purchased Services	\$195	\$167	\$282	\$289	\$325
Total Support Services	\$2,676	\$2,608	\$3,072	\$3,066	\$2,908
Support Services-Salaries and Benefits	\$2,139	\$2,196	\$2,325	\$2,313	\$2,513
Total Administrative Costs	\$1,931	\$1,810	\$1,992	\$2,154	\$2,140
Administration Salaries and Benefits	\$1,609	\$1,465	\$1,580	\$1,578	\$1,656
Total Operations and Maintenance of Plant	\$1,754	\$2,132	\$2,383	\$2,372	\$2,637
Operations and Maintenance-Salaries and Benefits	\$916	\$894	\$1,060	\$1,013	\$1,101
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$106	\$114	\$151	\$151	\$183
Total Equipment Costs	\$10	\$17	\$61	\$108	\$96
Legal Costs	\$55	\$32	\$65	\$64	\$68
Employee Benefits as a percentage of salaries*	33.25%	32.38%	39.88%	39.02%	40.37%

*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 2019-20 revised appropriations and the 2020-21 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
630	Maintenance Reserve	102,800	Repair Bobby's Run School Cooling Tower and AES and BRS repaving repair work.

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 the Burlington County Insurance Pool Joint Insurance Fund with over 70 public school districts	0
	Member of the School Health Insurance Fund.	0
Municipal/Public Works	Lumberton Township provides an School Resource Officer to the district at no cost to the district.	0
	Lumberton Township collects trash, repairs district vehicles at a reduced rate	0
Others	Permits Lumberton Youth Association to use school facilities at no charge	0
Purchasing	Participates in cooperative bidding consortium led by NJESC, Hunterdon ESC, and Camden County ESC for supplies, services, and other items bid yearly.	0
	Participates in the ACES for cooperative bidding of electricity and natural gas.	0
	Participates in the NJ Edge cooperative bidding for technology services, software, and supplies.	0
	Participates in the NJ Internet and WAN services consortium.	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	Physical Therapist shared with Chesterfield (30% @ Chesterfield and 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 & 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

Estimated Tax Rates

Municipality	Category	Amount
Lumberton	(A) General Fund School Levy	14,651,051
	(D) Total School Levy	15,345,615
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	1,376,872,891
	(H) Estimated Equalized Valuation (as of 10/01/19)	1,404,217,815
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.0641
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.1145
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.0434
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.0928

Employee Contract List for District

Name	Category	Measure
Joseph Langowski	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$180,076
	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	\$44,089
	Contractual Post-Employment Benefit Description of Payout of Sick days	102 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	2 unused personal days at per diem rate.
	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	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$129,918
	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	07/01/19
	End Date of Contract	06/30/20
	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	\$7,250
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$300
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$6,000
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$36,986
	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	4 personal days at per diem rate.
	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	
Thomas Wilkinson	Job Title	Information Technology
	Job Title II	None Reported
	Base Annual Salary Amount	\$99,000
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Thomas Wilkinson	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	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	\$4,550
	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	\$22,615
	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	20 vacation days paid 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	

Employee Contract List for District

Name	Category	Measure
Thomas Wilkinson	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