

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	961.0	885.0	819.0
On Roll Special Ed Full-Time	211.0	205.0	196.0
On Roll Subtotal	1,172.0	1,090.0	1,015.0
In Private School Placements	8.0	9.0	7.0
Sent to Other Districts Regular	0.0	5.0	5.0
Sent to Other Districts Special Ed	12.0	13.0	15.0
Received	5.0	4.0	0.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	14,358,226	14,651,051	14,870,821
	Total Tuition	10-1300	29,626	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	351,157	170,000	520,000
	Interest Earned on Maintenance Reserve	10-1XXX	211	50	200
	Interest Earned on Capital Reserve Funds	10-1XXX	1,713	200	500
	Total Revenues from Local Sources		14,740,933	14,821,301	15,391,521
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	73,845	73,845	73,845
	Extraordinary Aid	10-3131	168,247	0	0
	Categorical Special Education Aid	10-3132	906,745	906,745	906,745
	Equalization Aid	10-3176	6,478,048	5,774,121	4,880,871
	Categorical Security Aid	10-3177	176,844	176,844	176,844
	Other State Aids	10-3XXX	6,661	0	0
	Total Revenues from State Sources		7,810,390	6,931,555	6,038,305
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	34,120	33,100	31,087
	Total Revenues from Federal Sources		34,120	33,100	31,087
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	2,456,470	2,686,961
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	1,140,426	822,800
	Withdrawal from Maintenance Reserve	10-310	0	132,800	0
	Adjustment for Prior Year Encumbrances		0	1,476,419	0
	Actual Revenues (Over)/Under Expenditures		-1,393,892	0	0
General Fund Revenues	Total Operating Budget		21,191,551	26,992,071	24,970,674
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	345,072	1,197,742
	Total Revenues from State Sources		0	345,072	1,197,742
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	156,339	159,677	155,000
	Title II	20-4451-4455	33,042	33,924	28,000
	Title III	20-4491-4494	2,097	2,019	1,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	340,303	365,299	310,000
	CARES Act Education Stabilization Fund	20-4530	0	125,788	0
	CARES-Digital Divide Grant	20-4531	0	32,182	0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Coronavirus Relief Fund (CRF)	20-4532	0	71,659	0
	CRRSA Act-ESSER II	20-4534		0	487,492
	CRRSA Act-Learning Acceleration Grant	20-4535		0	31,285
	Other	20-4XXX	0	25,688	0
	CRRSA Act-Mental Health Grant	20-4536		0	45,000
	Total Revenues from Federal Sources			531,781	816,236
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	85,553
Special Revenue Fund Revenues	Total Grants and Entitlements		531,781	1,161,308	2,341,572
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	8,006	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	957,463	694,564	680,468
	Total Revenues from Local Sources		957,463	694,564	680,468
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	548,393	367,376	363,735
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1	8,006
	Total Local Repayment of Debt		1,513,862	1,061,941	1,052,209
	Actual Revenues (Over)/Under Expenditures		-8,005	0	0
Debt Service Fund Revenues	Total Repayment of Debt		1,505,857	1,061,941	1,052,209
All Fund Revenues	Total Revenues/Sources		23,229,189	29,215,320	28,364,455
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	85,553
	Total Revenues/Sources Net of Transfers		23,229,189	29,215,320	28,278,902

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	5,895,289	6,057,293	6,118,394
	Special Education-Instruction	11-2XX-100-XXX	2,327,796	2,652,531	2,632,773
	Basic Skills/Remedial-Instruction	11-230-100-XXX	453,603	520,004	678,258
	Bilingual Education-Instruction	11-240-100-XXX	82,355	87,837	96,753
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	72,112	107,618	133,586
	School-Sponsored Athletics-Instruction	11-402-100-XXX	36,279	42,190	43,117
	Before/After School Programs	11-421-XXX-XXX	0	16,380	4,950
	Summer School	11-422-XXX-XXX	0	28,469	21,140
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,044,618	2,081,037	1,736,908
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	4,335	11,420	6,750
	Undistributed Expenditures-Health Services	11-000-213-XXX	212,047	231,860	238,878
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	731,337	773,518	651,566
	Undistributed Expenditures-Guidance	11-000-218-XXX	285,212	289,598	305,450
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	687,987	699,679	653,251
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	220,931	174,769	182,916
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	222,368	161,997	214,518
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	114,182	210,592	162,425
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	483,744	702,713	525,692
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	534,210	592,622	551,192
	Undistributed Expenditures-Central Services	11-000-251-XXX	382,949	485,069	416,959
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	340,871	358,190	270,269
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,980,855	2,933,537	2,560,242
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	770,452	1,263,663	1,222,050
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,161,903	4,960,388	4,601,848
	Total Undistributed Expenditures		12,178,001	15,930,652	14,300,914
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	50	200
General Fund Current Expenses	Total General Current Expense		21,045,435	25,443,024	24,030,085

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	100,327	143,625	71,500
	Facilities Acquisition and Construction Services	12-000-400-XXX	45,789	1,077,604	868,589
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	327,618	0
	Interest Deposit to Capital Reserve	10-604	0	200	500
	Total Capital Outlay		146,116	1,549,047	940,589
General Fund Expenses and Transfers	General Fund Grand Total		21,191,551	26,992,071	24,970,674
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	0	64,116
	Support Services	20-218-200-XXX	0	345,072	1,219,179
	Total Preschool Education Aid	20-218-XXX-XXX	0	345,072	1,283,295
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	345,072	1,283,295
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	156,339	159,677	155,000
	Title II	20-XXX-XXX-XXX	33,042	33,924	28,000
	Title III	20-XXX-XXX-XXX	2,097	2,019	1,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	340,303	365,299	310,000
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	125,788	0
	Other	20-XXX-XXX-XXX	0	25,688	0
	Bridging the Digital Divide Program	20-478-XXX-XXX	0	32,182	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	71,659	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx		0	487,492
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx		0	31,285
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx		0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	531,781	816,236	1,058,277
	Special Revenue Fund Expenses	Total Special Revenue Funds		531,781	1,161,308
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,505,857	1,061,941	1,052,209
	Total Debt Service Funds		1,505,857	1,061,941	1,052,209
All Fund Expenses	Total Expenditures/Appropriations		23,229,189	29,215,320	28,364,455
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	85,553
	Total Expenditures Net of Transfers		23,229,189	29,215,320	28,278,902

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	1,619,608	2,596,321	1,456,095	633,795
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	250,000	500,211	367,461	367,661
	Legal Reserve	4,486,671	5,055,004	2,598,534	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	567,776	598,740	598,740	510,313
	Repayment of Debt	2	8,007	8,006	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,844	\$16,373	\$18,983	\$20,299	\$20,923
Total Classroom Instruction	\$9,180	\$9,800	\$11,114	\$11,619	\$12,392
Classroom-Salaries and Benefits	\$8,752	\$9,281	\$10,329	\$10,832	\$11,354
Classroom-General Supplies and Textbooks	\$261	\$409	\$460	\$443	\$590
Classroom-Purchased Services	\$167	\$111	\$325	\$344	\$447
Total Support Services	\$2,608	\$2,673	\$2,908	\$3,059	\$3,250
Support Services-Salaries and Benefits	\$2,196	\$2,230	\$2,513	\$2,483	\$2,717
Total Administrative Costs	\$1,810	\$1,852	\$2,140	\$2,425	\$2,212
Administration Salaries and Benefits	\$1,465	\$1,461	\$1,656	\$1,665	\$1,802
Total Operations and Maintenance of Plant	\$2,132	\$1,928	\$2,637	\$3,010	\$2,838
Operations and Maintenance-Salaries and Benefits	\$894	\$955	\$1,101	\$1,141	\$1,194
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$114	\$120	\$183	\$185	\$231
Total Equipment Costs	\$17	\$85	\$96	\$132	\$70
Legal Costs	\$32	\$51	\$68	\$69	\$59
Employee Benefits as a percentage of salaries*	32.38%	33.77%	40.37%	38.82%	35.94%

*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 2020-21 revised appropriations and the 2021-22 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	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	14,870,821
	(D) Total School Levy	15,551,289
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	1,381,195,928
	(H) Estimated Equalized Valuation (as of 10/01/20)	1,414,534,525
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.0767
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.1259
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.0513
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.0994

Employee Contract List for District

Name	Category	Measure
Joseph Langowski	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$183,678
	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	07/01/20
	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	\$19,300
	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	\$43,823
	Contractual Post-Employment Benefit Description of Payout of Sick days	111 sick days @ \$175/day = \$15,000 (cap)
	Contractual Post-Employment Benefit Description of Payout of Vacation days	\$720.58 per diem x up to 40 days =
	Contractual Post-Employment Benefit Description of Payout of Personal days	Personal days do not carry over.
	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	\$133,816
	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	07/01/20
	End Date of Contract	06/30/21
	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	\$7,300
	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	\$30,904
	Contractual Post-Employment Benefit Description of Payout of Sick days	Capped at \$15,000 per the state of NJ.
	Contractual Post-Employment Benefit Description of Payout of Vacation days	30 vacation days x \$530.12 per diem.
	Contractual Post-Employment Benefit Description of Payout of Personal days	Personal days do not carry over.
	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	Technology Coordinator
	Base Annual Salary Amount	\$101,970
	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
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/21
	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	\$4,590
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$300
Thomas Wilkinson	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,600
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$26,311
	Contractual Post-Employment Benefit Description of Payout of Sick days	Capped at \$15,000 per State of NJ.
	Contractual Post-Employment Benefit Description of Payout of Vacation days	28 days x \$403.96 per diem.
	Contractual Post-Employment Benefit Description of Payout of Personal days	Personal days do not carry over.
	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