

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	1,088.0	1,047.0	1,015.0
On Roll Special Ed Full-Time	246.0	213.0	203.0
On Roll Subtotal	1,334.0	1,260.0	1,218.0
In Private School Placements	11.0	12.0	11.0
Sent to Contracted Preschool	2.0	4.0	0.0
Sent to Other Districts Regular	1.0	2.0	0.0
Sent to Other Districts Special Ed	17.0	17.0	16.0
Received	8.0	6.0	0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	13,305,006	13,799,770	14,075,765
Total Tuition	10-1300	141,816	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	514,048	170,000	170,000
Interest Earned On Capital Reserve Funds	10-1XXX	1,222	600	500
Subtotal - Revenues From Local Sources		13,962,092	13,970,370	14,246,265
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	208,437	208,437	343,476
Extraordinary Aid	10-3131	73,245	31,980	0
Categorical Special Education Aid	10-3132	903,723	903,723	906,745
Equalization Aid	10-3176	6,879,838	6,879,838	6,879,838
Categorical Security Aid	10-3177	141,349	141,349	176,844
Adjustment Aid	10-3178	31,980	0	0
Parcc Readiness Aid	10-3181	14,840	14,840	0
Per Pupil Growth Aid	10-3182	14,840	14,840	0
Professional Learning Community Aid	10-3183	13,490	13,490	0
Other State Aids	10-3XXX	20,010	0	0
Subtotal - Revenues From State Sources		8,301,752	8,208,497	8,306,903
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	45,230	32,938	30,376
ARRA/SEMI Revenue	10-4210	2,271	0	0
Subtotal - Revenues From Federal Sources		47,501	32,938	30,376
Budgeted Fund Balance - Operating Budget	10-303	0	2,047,031	2,041,523
Adjustment For Prior Year Encumbrances		0	69,594	0
Actual Revenues (Over)/Under Expenditures		-656,852	0	0
Total Operating Budget		21,654,493	24,328,430	24,625,067

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	159,020	157,364	125,891
Title II	20-4451-4455	29,456	41,416	33,132
I.D.E.A. Part B (Handicapped)	20-4420-4429	373,305	364,852	291,665
Total Revenues From Federal Sources		561,781	563,632	450,688
Total Grants And Entitlements		561,781	563,632	450,688
Repayment of Debt:				
Transfers From Other Funds	40-5200	65,000	65,000	65,000
Revenues from Local Sources:				
Local Tax Levy	40-1210	904,126	887,854	837,556
Total Revenues From Local Sources		904,126	887,854	837,556
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	525,505	546,057	545,600
Budgeted Fund Balance	40-303	0	50,546	50,001
Total Local Repayment Of Debt		1,494,631	1,549,457	1,498,157
Total Repayment Of Debt		1,494,631	1,549,457	1,498,157
Total Revenues/Sources		23,710,905	26,441,519	26,573,912
Total Revenues/Sources Net of Transfers		23,710,905	26,441,519	26,573,912

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	6,146,521	6,388,706	6,134,693
Special Education - Instruction	11-2XX-100-XXX	2,506,149	2,585,756	2,427,542
Basic Skills/Remedial - Instruction	11-230-100-XXX	385,696	428,653	408,586
Bilingual Education - Instruction	11-240-100-XXX	90,535	94,476	76,908
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	71,072	92,058	87,888
School-Sponsored Athletics - Instruction	11-402-100-XXX	34,790	38,165	36,790
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	858,921	1,016,785	1,488,340
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	7,088	9,500	7,500
Undist. Expenditures - Health Services	11-000-213-XXX	247,904	262,633	268,519
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	677,864	849,382	878,180
Undist. Expenditures - Guidance	11-000-218-XXX	334,877	343,600	328,024
Undist. Expenditures - Child Study Teams	11-000-219-XXX	655,660	665,818	658,290
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	152,475	163,967	244,171
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	301,528	360,540	330,349
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	124,959	142,621	157,430
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	421,419	486,509	489,042
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	704,436	741,675	656,579
Undist. Expend. - Central Services	11-000-251-XXX	432,147	461,503	425,382
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	363,561	408,125	349,942
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,961,728	2,483,735	2,564,366
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	968,116	1,116,931	1,162,140
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,047,275	5,046,983	5,337,817
Total Undistributed Expenditures		12,259,958	14,560,307	15,346,071
Total General Current Expense		21,494,721	24,188,121	24,518,478
Capital Expenditures:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Equipment	12-XXX-XXX-730	72,430	28,095	60,300
Facilities Acquisition And Const. Serv.	12-000-400-XXX	87,342	111,614	45,789
Interest Deposit To Capital Reserve	10-604	0	600	500
Total Capital Outlay		159,772	140,309	106,589
General Fund Grand Total		21,654,493	24,328,430	24,625,067
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	159,020	157,364	125,891
Title II	20-XXX-XXX-XXX	29,456	41,416	33,132
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	373,305	364,852	291,665
Total Federal Projects	20-XXX-XXX-XXX	561,781	563,632	450,688
Total Special Revenue Funds		561,781	563,632	450,688
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,494,631	1,549,457	1,498,157
Total Debt Service Funds		1,494,631	1,549,457	1,498,157
Total Expenditures/Appropriations		23,710,905	26,441,519	26,573,912
Total Expenditures Net of Transfers		23,710,905	26,441,519	26,573,912

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	1,249,485	1,379,205	966,345	485,177
Unrestricted	Repayment of Debt	50,547	50,547	50,001	0
Restricted for General Operating Budget	Capital Reserve	976,129	1,177,351	1,177,951	1,178,451
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	2,492,310	2,754,526	1,560,355	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,264	\$14,637	\$16,818	\$17,501	\$17,952
Total Classroom Instruction	\$8,629	\$8,757	\$9,931	\$10,132	\$10,256
Classroom-Salaries and Benefits	\$8,347	\$8,240	\$9,313	\$9,485	\$9,640
Classroom-General Supplies and Textbooks	\$247	\$312	\$373	\$394	\$347
Classroom-Purchased Services	\$35	\$205	\$245	\$253	\$268
Total Support Services	\$2,112	\$2,353	\$2,609	\$2,863	\$3,069
Support Services-Salaries and Benefits	\$1,932	\$2,061	\$2,278	\$2,349	\$2,423
Total Administrative Costs	\$1,781	\$1,770	\$2,002	\$2,128	\$2,064
Administration Salaries and Benefits	\$1,475	\$1,430	\$1,651	\$1,702	\$1,668
Total Operations and Maintenance of Plant	\$1,640	\$1,657	\$2,142	\$2,240	\$2,423
Operations and Maintenance-Salaries and Benefits	\$759	\$826	\$959	\$984	\$1,083
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$102	\$101	\$134	\$138	\$140
Total Equipment Costs	\$67	\$54	\$44	\$22	\$50
Legal Costs	\$25	\$38	\$57	\$57	\$59
Employee Benefits as a percentage of salaries*	29.58%	31.25%	39.30%	37.64%	41.50%

*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 2017-18 revised appropriations and the 2018-19 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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	District participates in S.E.M.I. and has exceeded the revenue projections every year since the district began participating in the program.	30,000
Business Services	We maintain a very successful Before/After School Child Care Program that is also run at a Mt. Holly School as well as a Lumberton Enterprise Fund. The district's program recently has just been B.C.C.A.P. eligible.	0
Special Education Services	Contracts various Extraordinary Services through the Burlington County ESC including some OT, PT and Speech for all out-of-district students.	0
Food Services	Sub-contracts all Food Service Operations through Sodexo with General Fund subsidy. In fact, last year the district's program generated a profit for goods/services back to the Cafeteria program.	60,000
Recycling	District permits the Township to use a vacant piece of land for the Township Recycling Center free of charge.	12,000
Staffing - Other	Utilizes the services of Insight for substitute professionals and aides.	10,000
Others	Uses Solar Renewable Energy Credits (SREC's) to fund non-recurring costs such as technology initiatives.	200,000
Others	Permits all Lumberton Youth Association recreational programs to use all school facilities free of charge for all activities.	52,000
Transportation Services, including Fuel	District purchases fuel for all district vehicles through the Township's rates for this fuel.	5,000
Transportation Services, including Fuel	Participates in the Burlington County ESC for Special Education, Aid-In-Lieu-of Payments, Non-Public Transportation and homeless student transportation services.	5,000
Transportation Services, including Fuel	Sub-Contracts all transportation routes and tiered 3 different school starting times for double and triple use of buses.	15,000
Purchasing	Installed solar arrays on all 4 schools' roofs.	150,000
Purchasing	Telephone line use contracts with another vendor who matches rates offered by ACT without any up-front costs required for ACT participation	0
Purchasing	Participates in cooperative bidding services offered by NJESC and Hunterdon ESC for supplies, services and other items bid yearly.	20,000
Purchasing	Participates in Educational Data Services for classroom supplies, art supplies, PE supplies and custodial/maintenance supplies and services	12,000
Purchasing	Participates in ACES for Natural Gas and Electricity consortium	0
Municipal/Public Works	Lumberton Township collects trash at a reduced rate.	6,500
Municipal/Public Works	Lumberton Township maintains our district vehicles for a reduced labor rate.	0
Municipal/Public Works	Lumberton Township provides a full-time School Resource Officer for our schools	100,000
Professional Staff Development	RV Regional Superintendents meet regularly to exchange ideas and review issues affecting all districts.	0
Professional Staff Development	RV Regional Curriculum Supervisors meet regularly to discuss common curriculum issues and possible professional development activities.	0
Technology Services	Participates in E-Rate Funding Opportunities through The Educational Consortium.	25,000
Technology Services	Utilizes Technology Consortiums for IT Consultation Services.	8,500

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Technology Services	Participated in DRLAP High Speed Internet cooperative agreements.	15,000
Insurance Coverages and Benefits	Member of Burlington County Insurance Pool Joint Insurance Fund with over 70 other NJ public school districts.	70,000
Insurance Coverages and Benefits	Just withdrew from the SEHBP to save money on medical and prescription insurance coverages.	0

ID=Lumberton

Category	Amount
(A) General Fund School Levy	14,075,765
(D) Total School Levy	14,913,321
(B) Estimated Net Taxable Valuation (as of 10/01/17)	1,383,760,671
(H) Estimated Equalized Valuation (as of 10/01/17)	1,359,860,280
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0172
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0777
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0351
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0967

Name=Mr. Joseph Langowski

Category	Measure
Job Title	Superintendent
Job Title II	N/A
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	\$41,022
Contractual Post-Employment Benefit Description of Payout of Sick days	82.25 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
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Mr. Joseph Langowski

Category	Measure
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

Name=Mr. Mark Leung

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Director of Ed. Tech.
Base Annual Salary Amount	\$123,057
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	06/30/18
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	\$4,290
Total Bonuses Amount	\$0
Total Stipends Amount	\$300
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,000
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

Name=Mr. Mark Leung

Category	Measure
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

Name=Mr. Thomas Fanuka

Category	Measure
Job Title	Business Administrator
Job Title II	N/A
Base Annual Salary Amount	\$167,938
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	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	22
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	\$6,950
Total Bonuses Amount	\$0
Total Stipends Amount	\$300
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,500
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$56,770
Contractual Post-Employment Benefit Description of Payout of Sick days	189 Unused Sick Days @ \$150 per day.
Contractual Post-Employment Benefit Description of Payout of Vacation days	Up to 44 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

Name=Mr. Thomas Fanuka

Category	Measure
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