

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	295.0	281.0	279.0
On Roll Special Ed Full-Time	38.0	43.0	66.0
On Roll Subtotal	333.0	324.0	345.0
In Private School Placements	10.0	12.0	0.0
Sent to Other Districts Regular	121.0	105.0	104.0
Sent to Other Districts Special Ed	23.0	32.0	9.0
Received		12.0	0.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	4,346,270	4,628,148	4,720,711
Unrestricted Miscellaneous Revenues	10-1XXX	55,762	2,000	2,000
Interest Earned On Maintenance Reserve	10-1XXX	43	100	100
Subtotal - Revenues From Local Sources		4,402,075	4,630,248	4,722,811
Revenues from State Sources:				
School Choice Aid	10-3116	62,109	88,250	110,918
Categorical Transportation Aid	10-3121	29,924	101,997	101,997
Extraordinary Aid	10-3131	32,009	0	0
Categorical Special Education Aid	10-3132	259,513	317,335	317,335
Equalization Aid	10-3176	3,424,414	3,424,414	3,569,350
Categorical Security Aid	10-3177	78,427	150,662	150,662
PARCC Readiness Aid	10-3181	3,940	0	0
Per Pupil Growth Aid	10-3182	3,940	0	0
Professional Learning Community Aid	10-3183	4,040	0	0
Subtotal - Revenues From State Sources		3,898,316	4,082,658	4,250,262
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	0	21,259
Subtotal - Revenues From Federal Sources		0	0	21,259
Budgeted Fund Balance - Operating Budget	10-303	0	454,291	211,280
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	50,000	0
Adjustment For Prior Year Encumbrances		0	1,336	0
Actual Revenues (Over)/Under Expenditures		364,513	0	0
Total Operating Budget		8,664,904	9,218,533	9,205,612

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid	20-3218	71,049	78,696	86,502
Total Revenues From State Sources		71,049	78,696	86,502
Revenues from Federal Sources:				
Title I	20-4411-4416	205,166	195,966	125,450
Title II	20-4451-4455	3,852	27,470	20,435
I.D.E.A. Part B (Handicapped)	20-4420-4429	87,349	131,463	71,500
Total Revenues From Federal Sources		296,367	354,899	217,385
Transfers From Operating Budget-Prek	20-5200	0	0	33,920
Total Grants And Entitlements		367,416	433,595	337,807
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	232,156	252,281	271,657
Total Revenues From Local Sources		232,156	252,281	271,657
Budgeted Fund Balance	40-303	0	1	1
Total Local Repayment Of Debt		232,156	252,282	271,658
Total Repayment Of Debt		232,156	252,282	271,658
Total Revenues/Sources		9,264,476	9,904,410	9,815,077
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	0	0	33,920
Total Revenues/Sources Net of Transfers		9,264,476	9,904,410	9,781,157

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,710,016	1,653,274	1,545,644
Special Education - Instruction	11-2XX-100-XXX	355,518	354,417	402,188
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	20,191	11,000	25,000
Before/After School Programs	11-421-XXX-XXX	10,000	15,440	0
Summer School	11-422-XXX-XXX	14,000	0	0
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,889,929	3,447,677	3,465,119
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	1,800	600	3,000
Undist. Expenditures - Health Services	11-000-213-XXX	70,618	87,601	84,000
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	178,450	112,500	118,150
Undist. Expenditures - Child Study Teams	11-000-219-XXX	313,974	279,217	289,998
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	187,911	198,819	199,722
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	175,131	166,522	175,498
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	223,030	226,215	255,838
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	103,536	99,401	102,838
Undist. Expend. - Central Services	11-000-251-XXX	148,407	150,219	146,898
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	462,350	507,117	519,648
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	626,615	650,000	720,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	920,257	1,094,676	970,873
Total Undistributed Expenditures		6,302,008	7,020,564	7,051,582
Interest Earned On Maintenance Reserve	10-606	43	100	100
Total General Current Expense		8,411,776	9,054,795	9,024,514
Capital Expenditures:				
Equipment	12-XXX-XXX-730	17,740	3,000	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Facilities Acquisition And Const. Serv.	12-000-400-XXX	80,094	34,985	34,985
Total Capital Outlay		97,834	37,985	34,985
Transfer Of Funds To Charter Schools	10-000-100-56X	155,294	125,753	146,113
General Fund Grand Total		8,664,904	9,218,533	9,205,612
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	71,049	78,696	120,422
Total Preschool Education Aid	20-218-XXX-XXX	71,049	78,696	120,422
Total State Projects	20-XXX-XXX-XXX	71,049	78,696	120,422
Federal Projects:				
Title I	20-XXX-XXX-XXX	205,166	195,966	125,450
Title II	20-XXX-XXX-XXX	3,852	27,470	20,435
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	87,349	131,463	71,500
Total Federal Projects	20-XXX-XXX-XXX	296,367	354,899	217,385
Total Special Revenue Funds		367,416	433,595	337,807
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	232,156	252,282	271,658
Total Debt Service Funds		232,156	252,282	271,658
Total Expenditures/Appropriations		9,264,476	9,904,410	9,815,077
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	0	0	33,920
Total Expenditures Net of Transfers		9,264,476	9,904,410	9,781,157

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
Unrestricted	General Operating Budget	344,207	342,568	282,009	250,000
Unrestricted	Repayment of Debt	2	2	1	0
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	50,000	50,043	50,143	50,243
Restricted for General Operating Budget	Legal Reserve	931,332	573,003	179,271	0
Restricted for General Operating Budget	Tuition Reserve	50,000	50,000	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	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	\$15,162	\$13,422	\$14,311	\$15,886	\$14,748
Total Classroom Instruction	\$7,972	\$7,439	\$7,980	\$8,843	\$7,905
Classroom-Salaries and Benefits	\$7,402	\$7,072	\$7,560	\$8,392	\$7,468
Classroom-General Supplies and Textbooks	\$479	\$256	\$319	\$340	\$332
Classroom-Purchased Services	\$90	\$112	\$101	\$110	\$105
Total Support Services	\$3,549	\$3,023	\$3,017	\$3,376	\$3,227
Support Services-Salaries and Benefits	\$2,604	\$2,276	\$2,421	\$2,691	\$2,556
Total Administrative Costs	\$1,668	\$1,520	\$1,631	\$1,849	\$1,815
Administration Salaries and Benefits	\$1,137	\$1,043	\$1,190	\$1,322	\$1,240
Total Operations and Maintenance of Plant	\$1,883	\$1,372	\$1,647	\$1,777	\$1,706
Operations and Maintenance-Salaries and Benefits	\$596	\$543	\$607	\$674	\$620
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$90	\$68	\$37	\$40	\$94
Total Equipment Costs	\$176	\$48	\$0	\$9	\$0
Legal Costs	\$52	\$48	\$43	\$57	\$54
Employee Benefits as a percentage of salaries*	27.46%	29.24%	34.22%	35.79%	32.10%

\*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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	CCESC - provides transportation, testing and evaluation of students.	0
Others	County Wide Advertisement with Haddon Heights	0
Transportation Services, including Fuel	CCESC - provides transportation for special education students, vocational, and nonpublic students	0
Municipal/Public Works	Borough of Lawnside - Snow removal and recycling	0
Professional Staff Development	Combined professional development program with Haddon Heights and Barrington	0
Insurance Coverages and Benefits	The district is a participating member of NJSIG	0



ID=Lawnside Borough

Category	Amount
(A) General Fund School Levy	4,674,430
(D) Total School Levy	4,936,398
(B) Estimated Net Taxable Valuation (as of 10/01/18)	211,139,585
(H) Estimated Equalized Valuation (as of 10/01/18)	214,089,007
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.2139
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.3380
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	2.1834
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.3058

Name=DAWN LEARY

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$92,611
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	3
Contracted Number of Annual Consulting Days	260
Number of Other Contracted Non-Working Days	105
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$2,900
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	\$19,611
Contractual Post-Employment Benefit Description of Payout of Sick days	MAXIMUM PAYMENT
Contractual Post-Employment Benefit Description of Payout of Vacation days	PER CONTRACT
Contractual Post-Employment Benefit Description of Payout of Personal days	PER CONTRACT
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=DAWN LEARY

Category	Measure
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

Name=NIPHON KIRK

Category	Measure
Job Title	Vice Principal
Job Title II	None Reported
Base Annual Salary Amount	\$87,898
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	240
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	11
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	240
Number of Other Contracted Non-Working Days	125
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$900
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	\$325
Contractual Post-Employment Benefit Description of Payout of Sick days	\$50 PER DAY, MAXIMUM 6,250
Contractual Post-Employment Benefit Description of Payout of Vacation days	NOT APPLICABLE
Contractual Post-Employment Benefit Description of Payout of Personal days	NOT APPLICABLE
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=NIPHON KIRK

Category	Measure
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

Name=PAULA DAVIS

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	CURRICULUM
Base Annual Salary Amount	\$92,221
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	3
Contracted Number of Annual Consulting Days	260
Number of Other Contracted Non-Working Days	105
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$900
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	\$4,800
Contractual Post-Employment Benefit Description of Payout of Sick days	\$50 PER DAY, MAXIMUM 6,250
Contractual Post-Employment Benefit Description of Payout of Vacation days	NOT APPLICABLE
Contractual Post-Employment Benefit Description of Payout of Personal days	NOT APPLICABLE
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=PAULA DAVIS

Category	Measure
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

Name=RONN JOHNSON

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$132,160
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	06/30/21
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	3
Contracted Number of Annual Consulting Days	260
Number of Other Contracted Non-Working Days	105
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$5,900
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$12,407
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$24,340
Contractual Post-Employment Benefit Description of Payout of Sick days	MAXIMUM PAYMENT
Contractual Post-Employment Benefit Description of Payout of Vacation days	PER CONTRACT
Contractual Post-Employment Benefit Description of Payout of Personal days	PER CONTRACT
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported



Name=RONN JOHNSON

Category	Measure
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

Name=RUKIAH ALWAN

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	CST SUPERVISOR
Base Annual Salary Amount	\$84,036
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	12
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	260
Number of Other Contracted Non-Working Days	105
Description of Other Contracted Non-Working Days	None Reported