

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	286.0	266.0	256.0
On Roll Special Ed Full-Time	41.0	55.0	89.0
On Roll Subtotal	327.0	321.0	345.0
In Private School Placements	5.0	4.0	0.0
Sent to Other Districts Regular	102.0	80.0	111.0
Sent to Other Districts Special Ed	31.0	36.0	3.0
Received	1.0	1.0	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	4,720,712	4,815,125	4,799,675
	Unrestricted Miscellaneous Revenues	10-1XXX	453,503	2,000	2,000
	Interest Earned on Maintenance Reserve	10-1XXX	5	100	100
	Interest Earned on Capital Reserve Funds	10-1XXX	0	0	30
	Total Revenues from Local Sources		5,174,220	4,817,225	4,801,805
General Fund Revenues from State Sources	School Choice Aid	10-3116	110,918	61,605	39,549
	Categorical Transportation Aid	10-3121	101,997	101,997	101,997
	Extraordinary Aid	10-3131	84,651	0	0
	Categorical Special Education Aid	10-3132	317,335	317,335	317,335
	Equalization Aid	10-3176	3,569,350	3,674,347	3,481,441
	Categorical Security Aid	10-3177	150,662	150,662	150,662
	Total Revenues from State Sources		4,334,913	4,305,946	4,090,984
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	18,843	21,390
	Total Revenues from Federal Sources		0	18,843	21,390
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	643,023	1,696,396
	Withdrawal from Tuition Reserve for Excess Over Adjustments	10-311	0	200,000	200,000
	Adjustment for Prior Year Encumbrances		0	1,600	0
	Actual Revenues (Over)/Under Expenditures		-1,680,866	0	0
General Fund Revenues	Total Operating Budget		7,828,267	9,986,637	10,810,575
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	86,502	76,704	119,288
	Total Revenues from State Sources		86,502	76,704	119,288
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	198,311	193,057	164,098
	Title II	20-4451-4455	14,229	17,409	14,797
	I.D.E.A. Part B (Handicapped)	20-4420-4429	98,162	115,653	98,305
	Total Revenues from Federal Sources		310,702	326,119	277,200
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	33,920	42,523	0
Special Revenue Fund Revenues	Total Grants and Entitlements		431,124	445,346	396,488

## Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	271,656	290,282	283,390
	Total Revenues from Local Sources		271,656	290,282	283,390
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1	1
	Total Local Repayment of Debt		271,656	290,283	283,391
Debt Service Fund Revenues	Total Repayment of Debt		271,656	290,283	283,391
All Fund Revenues	Total Revenues/Sources		8,531,047	10,722,266	11,490,454
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	33,920	42,523	0
	Total Revenues/Sources Net of Transfers		8,497,127	10,679,743	11,490,454

## 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	1,449,300	1,634,362	1,923,051
	Special Education-Instruction	11-2XX-100-XXX	338,101	439,640	359,351
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	17,733	30,000	30,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,685,916	3,444,893	3,031,032
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	2,400	3,000	3,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	55,301	89,000	90,539
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	167,608	138,000	160,739
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	294,526	404,781	764,765
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	182,920	206,136	222,766
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	175,813	181,043	223,495
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	324,048	297,005	315,941
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	100,325	106,005	111,940
	Undistributed Expenditures-Central Services	11-000-251-XXX	145,543	151,292	160,274
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	482,083	528,521	609,082
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	355,234	445,000	814,587
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	752,056	992,623	1,057,245
	Total Undistributed Expenditures		5,723,773	6,987,299	7,565,405
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	100	100
	Increase In Maintenance Reserve	10-606	0	200,000	343,000
General Fund Current Expenses	Total General Current Expense		7,528,907	9,291,401	10,220,907
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	114,765	514,610	34,985
	Increase In Capital Reserve	10-604	0	0	300,000
	Interest Deposit to Capital Reserve	10-604	0	0	30
	Total Capital Outlay		114,765	514,610	335,015
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	184,595	180,626	254,653
	General Fund Grand Total		7,828,267	9,986,637	10,810,575

## Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	120,422	119,227	119,288
	Total Preschool Education Aid	20-218-XXX-XXX	120,422	119,227	119,288
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	120,422	119,227	119,288
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	198,311	193,057	164,098
	Title II	20-XXX-XXX-XXX	14,229	17,409	14,797
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	98,162	115,653	98,305
	Total Federal Projects	20-XXX-XXX-XXX	310,702	326,119	277,200
Special Revenue Fund Expenses	Total Special Revenue Funds		431,124	445,346	396,488
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	271,656	290,283	283,391
	Total Debt Service Funds		271,656	290,283	283,391
All Fund Expenses	Total Expenditures/Appropriations		8,531,047	10,722,266	11,490,454
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	33,920	42,523	0
	Total Expenditures Net of Transfers		8,497,127	10,679,743	11,490,454

## 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	0	0	0	300,030
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	100,048	100,052	300,152	643,252
	Legal Reserve	750,396	2,182,869	1,611,744	0
	Tuition Reserve	200,000	400,000	200,000	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	353,907	406,550	334,652	250,000
	Repayment of Debt	2	2	1	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	\$15,545	\$14,812	\$15,635	\$17,081	\$18,473
Total Classroom Instruction	\$8,607	\$7,570	\$8,098	\$8,895	\$9,099
Classroom-Salaries and Benefits	\$8,118	\$6,976	\$7,519	\$8,040	\$7,601
Classroom-General Supplies and Textbooks	\$360	\$432	\$458	\$548	\$1,341
Classroom-Purchased Services	\$129	\$162	\$120	\$307	\$158
Total Support Services	\$3,291	\$3,349	\$3,691	\$4,055	\$5,157
Support Services-Salaries and Benefits	\$2,387	\$2,342	\$2,813	\$3,108	\$3,049
Total Administrative Costs	\$1,951	\$2,123	\$1,890	\$2,126	\$2,098
Administration Salaries and Benefits	\$1,308	\$1,288	\$1,302	\$1,380	\$1,335
Total Operations and Maintenance of Plant	\$1,627	\$1,698	\$1,841	\$1,883	\$2,004
Operations and Maintenance-Salaries and Benefits	\$652	\$636	\$656	\$716	\$705
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$69	\$72	\$116	\$123	\$115
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$85	\$178	\$90	\$133	\$165
Employee Benefits as a percentage of salaries*	31.98%	27.44%	33.75%	31.69%	33.02%

\*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)
Insurance Coverages and Benefits	The district is a participating member of New Jersey School Boards Insurance Group (NJSIG)	0
Municipal/Public Works	Borough of Lawnside - snow removal and recycling	0
Others	County Wide Advertisement with Camden County Association for School Business Officials	0
Professional Staff Development	Combined professional development programs with Haddon Heights, Barrington and Merchantville	0
Special Education Services	CCESC - provides transportation, testing and evaluation of students	0
Transportation Services, including Fuel	CCESC - provides transportation for special education students and vocational students	0



## Estimated Tax Rates

Municipality	Category	Amount
Lawnside Borough	(A) General Fund School Levy	4,815,125
	(D) Total School Levy	5,105,407
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	210,323,171
	(H) Estimated Equalized Valuation (as of 10/01/20)	211,399,442
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.2894
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.4274
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	2.2777
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.4151

Employee Contract List for District

Name	Category	Measure
ALYSSA MILLER	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	CURRICULUM SUPERVISOR
	Base Annual Salary Amount	\$79,154
	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	01/01/21
	End Date of Contract	06/30/21
	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
	Total Allowances Amount	\$300
	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	\$2,112
	Contractual Post-Employment Benefit Description of Payout of Sick days	MAXIMUM PER CONTRACT
	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
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported	

## Employee Contract List for District

Name	Category	Measure
ALYSSA MILLER	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
DAWN LEARY	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$97,392
	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	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

Employee Contract List for District

Name	Category	Measure
DAWN LEARY	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	\$19,746
	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
	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	
NIPHON KIRK	Job Title	Vice Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$93,431
	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
NIPHON KIRK	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	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)	\$5,635
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$550
	Contractual Post-Employment Benefit Description of Payout of Sick days	\$50 PER PAY, 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
	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
NIPHON KIRK	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
RONN JOHNSON	Job Title	Superintendent
	Job Title II	PRINCIPAL
	Base Annual Salary Amount	\$142,160
	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	\$6,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$20,316
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$27,142
	Contractual Post-Employment Benefit Description of Payout of Sick days	MAXIMUM PAYMENT

Employee Contract List for District

Name	Category	Measure
RONN JOHNSON	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
	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