

**Advertised Enrollments**

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

## Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund 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
	Total Revenues from Local Sources		4,402,075	4,630,248	4,722,811
General Fund 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
	Total Revenues from State Sources		3,898,316	4,082,658	4,250,262
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	0	21,259
	Total Revenues from Federal Sources		0	0	21,259
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	454,291	211,280
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	50,000	0
	Adjustment for Prior Year Encumbrances		0	1,336	0
	Actual Revenues (Over)/Under Expenditures		364,513	0	0
General Fund Revenues	Total Operating Budget		8,664,904	9,218,533	9,205,612
Special Revenue Fund 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
Special Revenue Fund 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
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten/Kindergarten	20-5200	0	0	33,920
Special Revenue Fund Revenues	Total Grants and Entitlements		367,416	433,595	337,807

## Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Debt Service Fund 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
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1	1
	Total Local Repayment of Debt		232,156	252,282	271,658
Debt Service Fund Revenues	Total Repayment of Debt		232,156	252,282	271,658
All Fund Revenues	Total Revenues/Sources		9,264,476	9,904,410	9,815,077
Revenues Net of Transfers	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergarten/Kindergarten	20-5200	0	0	33,920
	Total Revenues/Sources Net of Transfers		9,264,476	9,904,410	9,781,157

## Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for 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-Sponsored Cocurricular or Extracurricular Activities-Instruction	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
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,889,929	3,447,677	3,465,119
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	1,800	600	3,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	70,618	87,601	84,000
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	178,450	112,500	118,150
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	313,974	279,217	289,998
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	187,911	198,819	199,722
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	175,131	166,522	175,498
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	223,030	226,215	255,838
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	103,536	99,401	102,838
	Undistributed Expenditures-Central Services	11-000-251-XXX	148,407	150,219	146,898
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	462,350	507,117	519,648
	Undistributed Expenditures-Student Transportation Services	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
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	43	100	100
General Fund Current Expenses	Total General Current Expense		8,411,776	9,054,795	9,024,514
Capital Outlay	Equipment	12-XXX-XXX-730	17,740	3,000	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	80,094	34,985	34,985
	Total Capital Outlay		97,834	37,985	34,985
General Fund Expenses and Transfers	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

## Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid 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
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	71,049	78,696	120,422
Special Revenue Fund Expenses for 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
Special Revenue Fund Expenses	Total Special Revenue Funds		367,416	433,595	337,807
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	232,156	252,282	271,658
	Total Debt Service Funds		232,156	252,282	271,658
All Fund Expenses	Total Expenditures/Appropriations		9,264,476	9,904,410	9,815,077
Expenses Net of Transfers	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	0	0	33,920
	Total Expenditures Net of Transfers		9,264,476	9,904,410	9,781,157

## Advertised Recapitulation of Balances

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
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	50,000	50,043	50,143	50,243
	Legal Reserve	931,332	573,003	179,271	0
	Tuition Reserve	50,000	50,000	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	344,207	342,568	282,009	250,000
	Repayment of Debt	2	2	1	0

### Advertised Per Pupil Cost Calculations

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 Services

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

## Estimated Tax Rates

Municipality	Category	Amount
Lawnside Borough	(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

## Employee Contract List for District

Name	Category	Measure
DAWN LEARY	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
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
DAWN LEARY	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	\$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

## Employee Contract List for District

Name	Category	Measure
NIPHON KIRK	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
	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	
PAULA DAVIS	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

## Employee Contract List for District

Name	Category	Measure
PAULA DAVIS	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
	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
PAULA DAVIS	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	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	

## 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	
RUKIAH ALWAN	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	

## Employee Contract List for District

Name	Category	Measure
RUKIAH ALWAN	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