

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	281.0	286.0	279.0
On Roll Special Ed Full-Time	43.0	41.0	64.0
On Roll Subtotal	324.0	327.0	343.0
In Private School Placements	12.0	5.0	5.0
Sent to Other Districts Regular	105.0	102.0	102.0
Sent to Other Districts Special Ed	32.0	31.0	8.0
Received	12.0	1.0	1.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	4,628,148	4,720,711	4,815,125
	Unrestricted Miscellaneous Revenues	10-1XXX	87,469	2,000	2,000
	Interest Earned on Maintenance Reserve	10-1XXX	4	100	100
	Total Revenues from Local Sources		4,715,621	4,722,811	4,817,225
General Fund Revenues from State Sources	School Choice Aid	10-3116	88,250	110,918	57,877
	Categorical Transportation Aid	10-3121	108,377	101,997	101,997
	Extraordinary Aid	10-3131	65,518	0	0
	Categorical Special Education Aid	10-3132	317,335	317,335	317,335
	Equalization Aid	10-3176	3,424,414	3,569,350	3,899,750
	Categorical Security Aid	10-3177	150,662	150,662	150,662
	Total Revenues from State Sources		4,154,556	4,250,262	4,527,621
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	21,259	18,843
	Total Revenues from Federal Sources		0	21,259	18,843
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	211,280	643,023
	Withdrawal from Maintenance Reserve	10-310	0	50,000	0
	Withdrawal from Tuition Reserve for Excess Over Adjustments	10-311	0	0	200,000
	Adjustment for Prior Year Encumbrances		0	5,854	0
	Actual Revenues (Over)/Under Expenditures		-393,255	0	0
General Fund Revenues	Total Operating Budget		8,476,922	9,261,466	10,206,712
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	6,988	0	0
	Total Revenues from Local Sources	20-1XXX	6,988	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	78,696	86,502	76,704
	Total Revenues from State Sources		78,696	86,502	76,704
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	197,184	195,428	156,342
	Title II	20-4451-4455	20,247	19,820	22,597
	I.D.E.A. Part B (Handicapped)	20-4420-4429	97,448	130,407	79,492
	Total Revenues from Federal Sources		314,879	345,655	258,431
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten/Kindergarten	20-5200	0	33,920	42,523
Special Revenue Fund Revenues	Total Grants and Entitlements		400,563	466,077	377,658

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	252,281	271,657	290,282
	Total Revenues from Local Sources		252,281	271,657	290,282
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1	1
	Total Local Repayment of Debt		252,281	271,658	290,283
Debt Service Fund Revenues	Total Repayment of Debt		252,281	271,658	290,283
All Fund Revenues	Total Revenues/Sources		9,129,766	9,999,201	10,874,653
Revenues Net of Transfers	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergarten/Kindergarten	20-5200	0	33,920	42,523
	Total Revenues/Sources Net of Transfers		9,129,766	9,965,281	10,832,130

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,588,352	1,572,498	1,542,162
	Special Education-Instruction	11-2XX-100-XXX	373,726	409,688	439,640
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	16,389	25,000	30,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,967,537	3,330,619	3,548,041
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	600	3,000	3,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	63,586	85,000	89,000
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	114,297	136,150	138,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	303,867	324,998	372,781
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	184,089	199,722	206,136
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	167,439	186,998	180,743
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	254,899	261,838	262,005
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	102,084	102,838	106,005
	Undistributed Expenditures-Central Services	11-000-251-XXX	145,236	148,898	150,292
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	451,462	497,148	556,121
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	670,089	720,000	683,345
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	933,218	970,873	1,038,105
	Total Undistributed Expenditures		6,358,403	6,968,082	7,333,574
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	100
Increase In Maintenance Reserve		10-606	0	0	200,000
General Fund Current Expenses	Total General Current Expense		8,336,870	8,975,368	9,545,476
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	34,985	114,985	480,610
	Total Capital Outlay		34,985	114,985	480,610
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	105,067	171,113	180,626
	General Fund Grand Total		8,476,922	9,261,466	10,206,712
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	6,988	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	78,696	120,422	119,227
	Total Preschool Education Aid	20-218-XXX-XXX	78,696	120,422	119,227
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	78,696	120,422	119,227

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	197,184	195,428	156,342
	Title II	20-XXX-XXX-XXX	20,247	19,820	22,597
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	97,448	130,407	79,492
	Total Federal Projects	20-XXX-XXX-XXX	314,879	345,655	258,431
Special Revenue Fund Expenses	Total Special Revenue Funds		400,563	466,077	377,658
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	252,281	271,658	290,283
	Total Debt Service Funds		252,281	271,658	290,283
All Fund Expenses	Total Expenditures/Appropriations		9,129,766	9,999,201	10,874,653
Expenses Net of Transfers	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	0	33,920	42,523
	Total Expenditures Net of Transfers		9,129,766	9,965,281	10,832,130

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	50,043	100,048	50,148	250,248
	Legal Reserve	573,003	750,396	571,125	0
	Tuition Reserve	50,000	200,000	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	342,568	353,907	321,898	250,000
	Repayment of Debt	2	2	1	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,422	\$15,545	\$14,748	\$15,858	\$15,635
Total Classroom Instruction	\$7,439	\$8,607	\$7,905	\$8,475	\$8,098
Classroom-Salaries and Benefits	\$7,072	\$8,118	\$7,468	\$7,919	\$7,519
Classroom-General Supplies and Textbooks	\$256	\$360	\$332	\$417	\$458
Classroom-Purchased Services	\$112	\$129	\$105	\$139	\$120
Total Support Services	\$3,023	\$3,291	\$3,227	\$3,606	\$3,691
Support Services-Salaries and Benefits	\$2,276	\$2,387	\$2,556	\$2,645	\$2,813
Total Administrative Costs	\$1,520	\$1,951	\$1,815	\$1,945	\$1,890
Administration Salaries and Benefits	\$1,043	\$1,308	\$1,240	\$1,312	\$1,302
Total Operations and Maintenance of Plant	\$1,372	\$1,627	\$1,706	\$1,733	\$1,841
Operations and Maintenance-Salaries and Benefits	\$543	\$652	\$620	\$655	\$656
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$68	\$69	\$94	\$99	\$116
Total Equipment Costs	\$48	\$0	\$0	\$0	\$0
Legal Costs	\$48	\$85	\$54	\$104	\$90
Employee Benefits as a percentage of salaries*	29.24%	31.98%	32.10%	32.20%	33.75%

*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 2019-20 revised appropriations and the 2020-21 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 programs with Haddon Heights and Barrington	0
Special Education Services	CCESC - provides transportation, testing and evaluation of students	0
Transportation Services, including Fuel	CCESC - provide transportation for special education students and vocational students.	0

Estimated Tax Rates

Municipality	Category	Amount
Lawnside Borough	(A) General Fund School Levy	4,767,918
	(D) Total School Levy	5,048,888
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	211,247,939
	(H) Estimated Equalized Valuation (as of 10/01/19)	219,304,694
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.2570
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.3900
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	2.1741
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.3022

Employee Contract List for District

Name	Category	Measure
DAWN LEARY	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$94,426
	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	07/01/19
	End Date of Contract	06/30/20
	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	\$19,746
	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

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	07/01/19
	End Date of Contract	06/30/20
	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	

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	\$366
	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	07/01/19
	End Date of Contract	06/30/20
	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	PRINCIPAL
	Base Annual Salary Amount	\$137,160
	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)	\$16,724
	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