

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	297.0	295.0	292.0
On Roll Special Ed Full-Time	40.0	38.0	67.0
On Roll Subtotal	337.0	333.0	359.0
In Private School Placements	8.0	10.0	0.0
Sent to Other Districts Regular	108.0	121.0	130.0
Sent to Other Districts Special Ed	28.0	23.0	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	4,261,049	4,346,270	4,628,148
Unrestricted Miscellaneous Revenues	10-1XXX	54,225	5,000	2,000
Interest Earned On Maintenance Reserve	10-1XXX	0	100	100
Subtotal - Revenues From Local Sources		4,315,274	4,351,370	4,630,248
Revenues from State Sources:				
School Choice Aid	10-3116	55,208	62,109	88,250
Categorical Transportation Aid	10-3121	29,924	29,924	101,997
Extraordinary Aid	10-3131	56,905	0	0
Categorical Special Education Aid	10-3132	259,513	259,513	317,335
Equalization Aid	10-3176	3,317,492	3,317,492	3,424,414
Categorical Security Aid	10-3177	78,427	78,427	150,662
Parcc Readiness Aid	10-3181	3,940	3,940	0
Per Pupil Growth Aid	10-3182	3,940	3,940	0
Professional Learning Community Aid	10-3183	4,040	4,040	0
Other State Aids	10-3XXX	3,654	0	0
Subtotal - Revenues From State Sources		3,813,043	3,759,385	4,082,658
Budgeted Fund Balance - Operating Budget	10-303	0	571,248	454,291
Withdrawal From Tuition Reserve-Excess Over Adj.	10-311	0	0	50,000
Adjustment For Prior Year Encumbrances		0	5,881	0
Actual Revenues (Over)/Under Expenditures		-42,919	0	0
Total Operating Budget		8,085,398	8,687,884	9,217,197
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	3,668	0	0
Total Revenues From Local Sources	20-1XXX	3,668	0	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Revenues from State Sources:				
Preschool Education Aid	20-3218	77,508	71,049	78,696
Total Revenues From State Sources		77,508	71,049	78,696
Revenues from Federal Sources:				
Title I	20-4411-4416	223,610	205,166	147,590
Title II	20-4451-4455	27,091	24,744	24,042
I.D.E.A. Part B (Handicapped)	20-4420-4429	104,372	119,392	73,622
Total Revenues From Federal Sources		355,073	349,302	245,254
Total Grants And Entitlements		436,249	420,351	323,950
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	211,282	232,157	252,281
Total Revenues From Local Sources		211,282	232,157	252,281
Budgeted Fund Balance	40-303	0	1	1
Total Local Repayment Of Debt		211,282	232,158	252,282
Actual Revenues (Over)/Under Expenditures		-1	0	0
Total Repayment Of Debt		211,281	232,158	252,282
Total Revenues/Sources		8,732,928	9,340,393	9,793,429
Total Revenues/Sources Net of Transfers		8,732,928	9,340,393	9,793,429

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,685,003	1,701,035	1,657,574
Special Education - Instruction	11-2XX-100-XXX	300,278	362,337	354,417
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	24,249	20,000	11,000
Before/After School Programs	11-421-XXX-XXX	37,823	14,000	15,440
Summer School	11-422-XXX-XXX	12,500	0	0
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,371,966	3,153,647	3,504,677
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	0	3,000	0
Undist. Expenditures - Health Services	11-000-213-XXX	91,785	85,500	86,601
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	90,326	123,334	112,500
Undist. Expenditures - Child Study Teams	11-000-219-XXX	349,816	260,787	273,436
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	191,554	191,328	195,119
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	192,746	168,903	167,522
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	215,283	240,374	216,501
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	105,754	99,535	99,401
Undist. Expend. - Central Services	11-000-251-XXX	139,224	150,325	146,219
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	567,525	485,164	519,276
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	671,010	443,074	650,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	823,057	962,683	1,046,676
Total Undistributed Expenditures		5,810,046	6,367,654	7,017,928
Interest Earned On Maintenance Reserve	10-606	0	100	100
Total General Current Expense		7,869,899	8,465,126	9,056,459
Capital Expenditures:				
Equipment	12-XXX-XXX-730	56,885	30,000	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	34,985	34,985	34,985
Total Capital Outlay		91,870	64,985	34,985

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Transfer Of Funds To Charter Schools	10-000-100-56X	123,629	157,773	125,753
General Fund Grand Total		8,085,398	8,687,884	9,217,197
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	3,668	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	77,508	71,049	78,696
Total Preschool Education Aid	20-218-XXX-XXX	77,508	71,049	78,696
Total State Projects	20-XXX-XXX-XXX	77,508	71,049	78,696
Federal Projects:				
Title I	20-XXX-XXX-XXX	223,610	205,166	147,590
Title II	20-XXX-XXX-XXX	27,091	24,744	24,042
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	104,372	119,392	73,622
Total Federal Projects	20-XXX-XXX-XXX	355,073	349,302	245,254
Total Special Revenue Funds		436,249	420,351	323,950
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	211,281	232,158	252,282
Total Debt Service Funds		211,281	232,158	252,282
Total Expenditures/Appropriations		8,732,928	9,340,393	9,793,429
Total Expenditures Net of Transfers		8,732,928	9,340,393	9,793,429

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	309,486	344,207	310,559	250,000
Unrestricted	Repayment of Debt	1	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	50,000	50,100	50,200
Restricted for General Operating Budget	Legal Reserve	950,733	931,332	393,732	0
Restricted for General Operating Budget	Tuition Reserve	0	50,000	50,000	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	\$14,973	\$15,162	\$14,524	\$15,340	\$14,311
Total Classroom Instruction	\$7,723	\$7,972	\$8,301	\$8,595	\$7,980
Classroom-Salaries and Benefits	\$7,327	\$7,402	\$7,910	\$8,187	\$7,560
Classroom-General Supplies and Textbooks	\$336	\$479	\$332	\$296	\$319
Classroom-Purchased Services	\$60	\$90	\$59	\$112	\$101
Total Support Services	\$3,653	\$3,549	\$3,004	\$3,214	\$3,017
Support Services-Salaries and Benefits	\$3,017	\$2,604	\$2,495	\$2,674	\$2,421
Total Administrative Costs	\$1,625	\$1,668	\$1,509	\$1,805	\$1,631
Administration Salaries and Benefits	\$1,133	\$1,137	\$1,145	\$1,203	\$1,190
Total Operations and Maintenance of Plant	\$1,890	\$1,883	\$1,642	\$1,654	\$1,647
Operations and Maintenance-Salaries and Benefits	\$887	\$596	\$597	\$627	\$607
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$81	\$90	\$68	\$72	\$37
Total Equipment Costs	\$156	\$176	\$89	\$93	\$0
Legal Costs	\$40	\$52	\$22	\$47	\$43
Employee Benefits as a percentage of salaries*	33.38%	27.46%	30.25%	30.69%	34.22%

*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)
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 - provide transportation for special education students, vocational, nonpublic students in addition to aide in lieu services	0
Municipal/Public Works	Borough of Lawnside - snow removal and recycling	0
Professional Staff Development	Combined professional development programs 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	4,487,209
(D) Total School Levy	4,729,428
(B) Estimated Net Taxable Valuation (as of 10/01/17)	213,955,826
(H) Estimated Equalized Valuation (as of 10/01/17)	213,486,899
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.0973
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.2105
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	2.1019
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.2153

Name=DAWN LEARY

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$90,045
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	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	\$19,502
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

Name=DAWN LEARY

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=NIPHON KIRK

Category	Measure
Job Title	Vice Principal
Job Title II	None Reported
Base Annual Salary Amount	\$85,462
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	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
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=NIPHON KIRK

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=PAULA DAVIS

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	CURRICULUM
Base Annual Salary Amount	\$89,666
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	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

Name=PAULA DAVIS

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=RONN JOHNSON

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$127,160
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	06/30/18
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	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	\$6,300
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	\$25,640
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

Name=RONN JOHNSON

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=RUKIAH ALWAN

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	CST SUPERVISOR
Base Annual Salary Amount	\$81,707
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	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	\$2,300
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	\$8,442
Contractual Post-Employment Benefit Description of Payout of Sick days	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
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=RUKIAH ALWAN

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