

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	279.0	304.0	349.0
On Roll Special Ed Full-Time	54.0	52.0	52.0
On Roll Subtotal	333.0	356.0	401.0
In Private School Placements	7.0	5.0	7.0
Sent to Other Districts Regular	90.0	86.0	1.0
Sent to Other Districts Special Ed	32.0	38.0	7.0
Received	1.0	1.0	0.0
In State Facilities	1.0		1.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	4,799,675	4,895,669	4,993,582
	Unrestricted Miscellaneous Revenues	10-1XXX	152,350	2,000	2,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	100	100
	Other Restricted Miscellaneous Revenues	10-1XXX	8	0	0
	Total Revenues from Local Sources		4,952,033	4,897,769	4,995,682
General Fund Revenues from State Sources	School Choice Aid	10-3116	62,244	52,152	33,480
	Categorical Transportation Aid	10-3121	101,997	101,997	101,997
	Extraordinary Aid	10-3131	188,508	0	0
	Categorical Special Education Aid	10-3132	317,335	317,335	512,603
	Equalization Aid	10-3176	4,696,660	5,428,568	6,048,891
	Categorical Security Aid	10-3177	150,662	150,662	162,110
	Other State Aids	10-3XXX	4,368	0	0
	Total Revenues from State Sources		5,521,774	6,050,714	6,859,081
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	17,351	14,385	13,314
	Total Revenues from Federal Sources		17,351	14,385	13,314
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,077,939	2,086,259
	Withdrawal from Tuition Reserve for Excess Over Adjustments	10-311	0	200,000	0
	Adjustment for Prior Year Encumbrances		0	1,271,857	0
	Actual Revenues (Over)/Under Expenditures		-291,944	0	0
General Fund Revenues	Total Operating Budget		10,199,214	13,512,664	13,954,336
Special Revenue Fund Revenues from Local Sources	Tuition-Preschool	20-1310	0	0	60,924
	Student Activity Fund Revenue	20-1760	30,982	15,000	15,000
	Total Revenues from Local Sources	20-1XXX	30,982	15,000	75,924
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	0	167,659
	Preschool Education Aid	20-3218	157,266	645,745	624,471
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	13,557	0	0
	Total Revenues from State Sources		170,823	645,745	792,130

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	161,391	265,027	225,273
	Title II	20-4451-4455	13,343	40,161	27,152
	ARP-IDEA Preschool	20-4409	1,169	0	0
	ARP-IDEA Basic	20-4419	13,710	13,710	0
	IDEA Part B (Handicapped)	20-4420-4429	102,844	115,244	97,957
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	43,483	50,000	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	36,624	3,376	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	37,139	2,841	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	7,268	28,700	0
	ARP-ESSER	20-4540	894,099	344,722	0
	CRRSA Act-ESSER II	20-4534	118,423	38,358	0
	CRRSA Act-Learning Acceleration Grant	20-4535	1,899	12,158	0
	CRRSA Act-Mental Health Grant	20-4536	7,928	25,734	0
		Total Revenues from Federal Sources		1,439,320	940,031
Special Revenue Fund Revenues	Total Grants and Entitlements		1,633,820	1,600,776	1,218,436
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	275,938	267,500	258,497
	Total Revenues from Local Sources		275,938	267,500	258,497
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	3
	Total Local Repayment of Debt		275,938	267,500	258,500
	Actual Revenues (Over)/Under Expenditures		-1	0	0
Debt Service Fund Revenues	Total Repayment of Debt		275,937	267,500	258,500
All Fund Revenues	Total Revenues/Sources		12,108,971	15,380,940	15,431,272
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		12,108,971	15,380,940	15,431,272

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,609,976	2,298,297	2,651,794
	Special Education-Instruction	11-2XX-100-XXX	359,174	527,074	796,988
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	1,943	30,056	42,000
	Instructional Alternative Ed Program	11-423-XXX-XXX	5,411	0	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,780,210	3,362,057	3,500,130
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	2,100	3,000	5,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	70,421	84,610	102,295
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	150,917	156,590	180,095
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	840,916	872,708	1,061,111
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	199,267	303,647	264,962
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	217,150	229,420	245,497
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	400,605	374,165	416,180
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	111,859	86,180	111,380
	Undistributed Expenditures-Central Services	11-000-251-XXX	186,111	185,400	204,332
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	672,800	844,581	954,411
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	564,788	1,463,074	1,757,466
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	980,113	1,204,804	1,295,229
	Total Undistributed Expenditures			7,177,257	9,170,236
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	100	100
	Increase In Maintenance Reserve	10-606	0	0	43,032
General Fund Current Expenses	Total General Current Expense		9,153,761	12,025,763	13,632,002
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	807,775	1,199,552	34,985
	Total Capital Outlay		807,775	1,199,552	34,985
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	237,678	287,349	287,349
	General Fund Grand Total		10,199,214	13,512,664	13,954,336

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	104,058	375,594	430,206
	Support Services	20-218-200-XXX	53,208	238,884	397,848
	Facility Acquisition and Construction Services	20-218-400-XXX	0	31,267	25,000
	Total Preschool Education Aid	20-218-XXX-XXX	157,266	645,745	853,054
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	13,557	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	170,823	645,745	853,054
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	161,391	265,027	225,273
	Title II	20-XXX-XXX-XXX	13,343	40,161	27,152
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	102,844	115,244	97,957
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	13,710	13,710	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	1,169	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	118,423	38,358	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	1,899	12,158	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	7,928	25,734	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	894,099	344,722	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	43,483	50,000	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	36,624	3,376	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	37,139	2,841	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	7,268	28,700	0
	Total Federal Projects	20-XXX-XXX-XXX	1,439,320	940,031	350,382
Special Revenue Fund Expenses	Total Special Revenue Funds		1,633,820	1,600,776	1,218,436
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	275,937	267,500	258,500
	Total Debt Service Funds		275,937	267,500	258,500
All Fund Expenses	Total Expenditures/Appropriations		12,108,971	15,380,940	15,431,272
Expenses Net of Transfers	Total Expenditures Net of Transfers		12,108,971	15,380,940	15,431,272

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	2,712,707	542,982	442,876	250,000
	Repayment of Debt	2	3	3	0
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	343,829	343,829	343,929	387,061
	Legal Reserve	1,429,419	2,871,216	1,893,383	0
	Unemployment Fund	89,198	89,198	89,198	89,198
	Tuition Reserve	400,000	200,000	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	48,727	56,032	56,032	56,032
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,314	\$18,288	\$23,320	\$22,342	\$23,044
Total Classroom Instruction	\$8,963	\$8,142	\$12,101	\$11,564	\$12,346
Classroom-Salaries and Benefits	\$7,424	\$7,055	\$10,127	\$9,661	\$9,945
Classroom-General Supplies and Textbooks	\$1,108	\$926	\$1,810	\$1,746	\$1,781
Classroom-Purchased Services	\$431	\$161	\$164	\$157	\$620
Total Support Services	\$5,951	\$5,472	\$6,288	\$5,999	\$5,971
Support Services-Salaries and Benefits	\$2,952	\$3,067	\$3,736	\$3,564	\$3,765
Total Administrative Costs	\$2,377	\$2,508	\$2,105	\$2,044	\$1,993
Administration Salaries and Benefits	\$1,478	\$1,463	\$1,299	\$1,239	\$1,138
Total Operations and Maintenance of Plant	\$1,967	\$2,160	\$2,708	\$2,623	\$2,604
Operations and Maintenance-Salaries and Benefits	\$485	\$388	\$839	\$801	\$705
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$56	\$6	\$117	\$112	\$130
Total Equipment Costs	\$0	\$0	\$94	\$90	\$64
Legal Costs	\$239	\$234	\$120	\$115	\$102
Employee Benefits as a percentage of salaries*	32.13%	33.50%	32.43%	32.43%	33.15%

*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 2023-24 revised appropriations and the 2024-25 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)
Professional Staff Development	PreK Services	0
Special Education Services	OT/ PT/ Speech	0
Transportation Services, including Fuel	Camden County Educational Commission	0

Estimated Tax Rates

Municipality	Category	Amount
Lawnside Borough	(A) General Fund School Levy	4,944,625
	(D) Total School Levy	5,207,625
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	210,452,400
	(H) Estimated Equalized Valuation (as of 10/01/23)	280,790,394
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	2.3495
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	2.4745
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.7610
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.8546

Employee Contract List for District

Name	Category	Measure
Alyssa Miller	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Curriculum
	Base Annual Salary Amount	\$89,096
	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	07/30/23
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	10
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
Carmen Henderson	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	LDTC
	Base Annual Salary Amount	\$122,055
	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	07/30/23
	End Date of Contract	06/30/24

Employee Contract List for District

Name	Category	Measure
Carmen Henderson	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	10
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
Karen Willis	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$118,016
	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	07/01/23
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	15
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$10,500
	Total Bonuses Amount	\$0
Total Stipends Amount	\$0	
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0	

Employee Contract List for District

Name	Category	Measure
Karen Willis	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$18,606
	Contractual Post-Employment Benefit Description of Payout of Sick days	Due to her if she leaves
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Due to her if she leaves
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
Mark Gordon	Job Title	Assistant Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$102,782
	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	07/01/23
	End Date of Contract	06/30/24

Employee Contract List for District

Name	Category	Measure
Mark Gordon	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	10
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
Niphon Kirk	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$105,157
	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	07/01/23
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	10
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported	

Employee Contract List for District

Name	Category	Measure
Ronn Johnson	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$162,160
	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	07/01/21
	End Date of Contract	06/30/25
	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	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$10,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$5,000
	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	\$27,858
	Contractual Post-Employment Benefit Description of Payout of Sick days	Due to him if he leaves.
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Due to him if he leaves.
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
Ronn Johnson	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