

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	254.0	281.0	330.0
Pupils On Roll Special Ed Full-Time	33.0	40.0	0.0
Pupils On Roll SUBTOTAL	287.0	321.0	330.0
Pupils in Private School Placements	3.0	6.0	0.0
Pupils Sent to Other Districts Regular	96.0	92.0	84.0
Pupils Sent to Other Districts Special Ed	35.0	31.0	19.0
Pupils Received		2.0	0.0
Pupils in State Facilities		1.0	0.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	4,063,082	4,177,499	4,261,049
Unrestricted Miscellaneous Revenues	10-1XXX	23,525	5,000	5,000
Subtotal - Revenues From Local Sources		4,086,607	4,182,499	4,266,049
Revenues from State Sources:				
School Choice Aid	10-3116	27,604	41,406	55,208
Categorical Transportation Aid	10-3121	26,571	26,571	29,924
Extraordinary Aid	10-3131	22,344	0	0
Categorical Special Education Aid	10-3132	256,857	256,857	259,513
Equalization Aid	10-3176	3,312,813	3,312,813	3,317,492
Categorical Security Aid	10-3177	75,958	75,958	78,427
Parcc Readiness Aid	10-3181		0	3,940
Per Pupil Growth Aid	10-3182		0	3,940
Professional Learning Community Aid	10-3183		0	4,040
Other State Aids	10-3XXX	11,708	7,880	0
Subtotal - Revenues From State Sources		3,733,855	3,721,485	3,752,484
Budgeted Fund Balance - Operating Budget	10-303	0	359,592	438,970
Withdrawal From Tuition Reserve-Excess Over Adj.	10-311	0	200,000	0
Adjustment For Prior Year Encumbrances		0	12,570	0
Actual Revenues (Over)/Under Expenditures		84,910	0	0
Total Operating Budget		7,905,372	8,476,146	8,457,503
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	12,926	9,573	0
Total Revenues From Local Sources	20-1XXX	12,926	9,573	0
Revenues from State Sources:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Preschool Education Aid	20-3218	38,754	49,519	77,508
Total Revenues From State Sources		38,754	49,519	77,508
Revenues from Federal Sources:				
Title I	20-4411-4416	160,890	179,219	147,414
Title II	20-4451-4455	19,253	19,906	17,104
I.D.E.A. Part B (Handicapped)	20-4420-4429	89,261	95,761	79,584
Other	20-4XXX	275,270	0	0
Total Revenues From Federal Sources		544,674	294,886	244,102
Total Grants And Entitlements		596,354	353,978	321,610
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	215,005	215,032	211,282
Total Revenues From Local Sources		215,005	215,032	211,282
Withdrawal From Debt Service Reserve	40-313	0	3,869	0
Total Local Repayment Of Debt		215,005	218,901	211,282
Actual Revenues (Over)/Under Expenditures		92	0	0
Total Repayment Of Debt		215,097	218,901	211,282
Total Revenues/Sources		8,716,823	9,049,025	8,990,395
Total Revenues/Sources Net of Transfers		8,716,823	9,049,025	8,990,395

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,640,964	1,634,491	1,699,024
Special Education - Instruction	11-2XX-100-XXX	311,487	382,353	362,345
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	6,573	18,685	28,945
Before/After School Programs	11-421-XXX-XXX	96,466	120,991	105,000
Summer School	11-422-XXX-XXX	29,348	26,778	0
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,488,384	2,797,056	2,577,671
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	300	3,000	3,000
Undist. Expenditures - Health Services	11-000-213-XXX	81,318	97,889	100,091
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	47,970	87,000	87,000
Undist. Expenditures - Child Study Teams	11-000-219-XXX	305,275	328,484	336,659
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	169,579	217,750	222,743
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	142,372	172,307	180,882
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	41,420	0	0
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	200,764	196,063	191,231
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	92,632	98,244	98,181
Undist. Expend. - Central Services	11-000-251-XXX	107,121	121,500	135,050
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	516,102	538,349	556,428
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	305,509	343,323	352,063
Personal Services - Employee Benefits	11-XXX-XXX-2XX	976,034	1,050,497	1,188,302
Total Undistributed Expenditures		5,474,780	6,051,462	6,029,301
Total General Current Expense		7,559,618	8,234,760	8,224,615
Capital Expenditures:				
Equipment	12-XXX-XXX-730	117,963	64,500	55,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	34,985	34,985	34,985
Total Capital Outlay		152,948	99,485	89,985

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Transfer Of Funds To Charter Schools	10-000-100-56X	192,806	141,901	142,903
General Fund Grand Total		7,905,372	8,476,146	8,457,503
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	12,926	9,573	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	38,754	49,519	77,508
Total Preschool Education Aid	20-218-XXX-XXX	38,754	49,519	77,508
Total State Projects	20-XXX-XXX-XXX	38,754	49,519	77,508
Federal Projects:				
Title I	20-XXX-XXX-XXX	160,890	179,219	147,414
Title II	20-XXX-XXX-XXX	19,253	19,906	17,104
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	89,261	95,761	79,584
Other	20-XXX-XXX-XXX	275,270	0	0
Total Federal Projects	20-XXX-XXX-XXX	544,674	294,886	244,102
Total Special Revenue Funds		596,354	353,978	321,610
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	215,097	215,032	211,282
Increase In Debt Service Reserve	40-608	0	3,869	0
Total Debt Service Funds		215,097	218,901	211,282
Total Expenditures/Appropriations		8,716,823	9,049,025	8,990,395
Total Expenditures Net of Transfers		8,716,823	9,049,025	8,990,395

Budget Category	Audited Balance 6-30-2014	Audited Balance 6-30-2015	Estimated Balance 6-30-2016	Estimated Balance 6-30-2017
Unrestricted:				
--General Operating Budget	302,331	306,158	275,838	250,000
--Repayment of Debt	92	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	0	0	0	0
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	50,000	50,000	50,000	50,000
--Legal Reserve	787,949	742,404	413,132	0
--Tuition Reserve	200,000	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
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2013-14 Actual Costs	2014-15 Actual Costs	2015-16 Original Budget	2015-16 Revised Budget	2016-17 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,728	\$18,006	\$20,156	\$16,382	\$16,280
Total Classroom Instruction	\$9,562	\$9,871	\$11,255	\$8,804	\$8,863
Classroom-Salaries and Benefits	\$8,525	\$9,014	\$10,494	\$8,260	\$8,293
Classroom-General Supplies and Textbooks	\$856	\$765	\$521	\$374	\$446
Classroom-Purchased Services	\$181	\$93	\$241	\$170	\$124
Total Support Services	\$3,130	\$3,688	\$4,448	\$3,843	\$3,861
Support Services-Salaries and Benefits	\$2,404	\$3,051	\$3,467	\$2,859	\$2,876
Total Administrative Costs	\$1,809	\$2,094	\$1,872	\$1,589	\$1,584
Administration Salaries and Benefits	\$1,126	\$1,497	\$1,299	\$1,060	\$1,070
Total Operations and Maintenance of Plant	\$2,207	\$2,329	\$2,547	\$2,087	\$1,874
Operations and Maintenance-Salaries and Benefits	\$858	\$963	\$1,064	\$872	\$676
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$20	\$25	\$34	\$60	\$98
Total Equipment Costs	\$804	\$442	\$253	\$205	\$167
Legal Costs	\$52	\$25	\$29	\$24	\$23
Employee Benefits as a percentage of salaries*	30.02%	33.59%	34.25%	34.46%	38.51%

*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 (formerly the Comparative Spending Guide) 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 2015-16 revised appropriations and the 2016-17 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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	483	State Aid	3,940	PARCC Readiness Aid
1	484	Other State Aid	3,940	Per Pupil Growth

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	CCESC - LDT/C services, testing, evaluations, IEP meetings	0
Others	Junior high sports with Haddon Heights	0
Others	County-wide advertisement for professional services	0
Transportation Services, including Fuel	CCESC - transportation for special education, vocational and nonpublic students; aide in lieu services	0
Municipal/Public Works	Borough of Lawnside - snow removal, recycling	0
Professional Staff Development	Combined professional development programs with Haddon Heights and Barrington	0
Insurance Coverages and Benefits	The district is a member of NJSIG	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	4,219,274
(B) Estimated Net Taxable Valuation (as of 10/01/15)	214,528,169
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.9668
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,432,431
(E) Estimated Net Taxable Valuation (as of 10/01/15)	214,528,169
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	2.0661

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	4,219,274
(H) Estimated Equalized Valuation (as of 10/01/15)	216,844,826
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.9458
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,432,431
(K) Estimated Equalized Valuation (as of 10/01/15)	216,844,826
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	2.0441

NAME=DAWN LEARY

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$85,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/16
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$2,375
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	\$18,269
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	Not applicable
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

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	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=NIPHON KIRK

CATEGORY	MEASURE
Job Title	Vice Principal
Job Title II	
Base Annual Salary Amount	\$80,713
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/16
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	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$820
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	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

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	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=PAULA DAVIS

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Curriculum
Base Annual Salary Amount	\$84,684
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/16
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	
Total Allowances Amount	\$820
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	\$4,355
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	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

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	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=RONN JOHNSON

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$122,412
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/16
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	
Total Allowances Amount	\$5,900
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	\$24,240
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	Not applicable
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

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	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	