

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	398.0	418.0	415.0
On Roll Special Ed Full-Time	53.0	77.0	76.0
On Roll Subtotal	451.0	495.0	491.0
In Private School Placements	10.0	14.0	12.0
Sent to Other Districts Regular	97.0	104.0	103.0
Sent to Other Districts Special Ed	32.0	30.0	30.0
Received	3.0	2.0	0.0
In State Facilities		1.0	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	4,200,789	4,284,805	4,370,501
	Total Tuition	10-1300	75,125	50,008	100,000
	Unrestricted Miscellaneous Revenues	10-1XXX	273,396	85,000	100,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	500	51
	Interest Earned on Maintenance Reserve	10-1XXX	0	500	256
	Interest Earned on Capital Reserve Funds	10-1XXX	1,368	5,000	654
	Total Revenues from Local Sources		4,550,678	4,425,813	4,571,462
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	57,738	78,718	78,718
	Extraordinary Aid	10-3131	73,351	50,000	95,000
	Categorical Special Education Aid	10-3132	371,383	371,383	371,383
	Equalization Aid	10-3176	5,793,075	5,793,075	6,049,406
	Categorical Security Aid	10-3177	135,485	135,485	135,485
	PARCC Readiness Aid	10-3181	6,020	0	0
	Per Pupil Growth Aid	10-3182	6,020	0	0
	Professional Learning Community Aid	10-3183	5,390	0	0
	Other State Aids	10-3XXX	13,340	0	0
	Total Revenues from State Sources		6,461,802	6,428,661	6,729,992
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	14,639	12,809	25,608
	Total Revenues from Federal Sources		14,639	12,809	25,608
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	969,868	1,035,829
	Withdrawal from Capital Reserve for Local Share	10-307	892,555	85,000	0
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	200,000	40,000	0
	Withdrawal from Tuition Reserve for Excess Over Adjustments	10-311	0	160,000	0
	Withdrawal from Current Expense Emergency Reserve	10-312	100,000	0	0
	Transfers from Other Funds	10-5200	30,000	0	0
	Adjustment for Prior Year Encumbrances		0	78,636	0
	Actual Revenues (Over)/Under Expenditures		-280,416	0	0
General Fund Revenues	Total Operating Budget		11,969,258	12,200,787	12,362,891

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	8,242	8,242
	Preschool Education Aid	20-3218	106,209	62,125	72,032
	Total Revenues from State Sources		106,209	70,367	80,274
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	311,487	289,243	245,856
	Title II	20-4451-4455	43,382	25,628	21,783
	Title IV	20-4471-4474	7,407	17,285	14,692
	I.D.E.A. Part B (Handicapped)	20-4420-4429	132,428	120,780	102,665
	Total Revenues from Federal Sources		494,704	452,936	384,996
Special Revenue Fund Revenues	Total Grants and Entitlements		600,913	523,303	465,270
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	456,409	0	0
	Total Revenues from Local Sources		456,409	0	0
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		456,409	0	0
Debt Service Fund Revenues	Total Repayment of Debt		456,409	0	0
All Fund Revenues	Total Revenues/Sources		13,026,580	12,724,090	12,828,161
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		13,026,580	12,724,090	12,828,161

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	2,308,066	2,359,090	2,355,094
	Special Education-Instruction	11-2XX-100-XXX	632,036	719,790	863,194
	Bilingual Education-Instruction	11-240-100-XXX	54,295	56,950	58,804
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	17,104	20,163	21,100
	School-Sponsored Athletics-Instruction	11-402-100-XXX	25,890	33,710	35,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,177,268	3,610,647	3,849,855
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	11,714	36,356	52,348
	Undistributed Expenditures-Health Services	11-000-213-XXX	63,968	64,135	67,518
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	102,434	110,859	112,688
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	96,326	262,469	310,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	61,023	55,050	57,888
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	246,847	243,077	205,116
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	145,345	154,820	112,333
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	75,706	83,444	84,695
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	313,328	332,788	342,763
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	124,719	147,347	145,478
	Undistributed Expenditures-Central Services	11-000-251-XXX	214,292	154,194	153,059
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	19,431	29,966	20,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	418,734	460,963	534,196
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	602,152	722,000	961,468
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,378,632	1,691,850	1,735,344
	Total Undistributed Expenditures			7,051,919	8,159,965
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	500	256
	Interest Earned on Current Expense Emergency Res	10-607	0	500	51
General Fund Current Expenses	Total General Current Expense		10,089,310	11,350,668	12,078,248

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	126,796	87,735	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,602,903	560,004	35,004
	Interest Deposit to Capital Reserve	10-604	0	5,000	654
	Total Capital Outlay		1,729,699	652,739	35,658
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	150,249	197,380	248,985
	General Fund Grand Total		11,969,258	12,200,787	12,362,891
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	89,073	70,367	80,274
	Support Services	20-218-200-XXX	17,136	0	0
	Total Preschool Education Aid	20-218-XXX-XXX	106,209	70,367	80,274
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	106,209	70,367	80,274
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	311,487	289,243	245,856
	Title II	20-XXX-XXX-XXX	43,382	25,628	21,783
	Title IV	20-XXX-XXX-XXX	7,407	17,285	14,692
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	132,428	120,780	102,665
	Total Federal Projects	20-XXX-XXX-XXX	494,704	452,936	384,996
Special Revenue Fund Expenses	Total Special Revenue Funds		600,913	523,303	465,270
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	456,409	0	0
	Total Debt Service Funds		456,409	0	0
All Fund Expenses	Total Expenditures/Appropriations		13,026,580	12,724,090	12,828,161
Expenses Net of Transfers	Total Expenditures Net of Transfers		13,026,580	12,724,090	12,828,161

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	1,298,322	407,135	521,650	522,304
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	125,000	125,000	125,500	125,756
	Legal Reserve	2,240,981	2,435,516	1,593,653	557,824
	Tuition Reserve	400,000	200,000	0	0
	Current Expense Emergency Reserve	200,000	100,000	100,500	100,551
	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	391,670	414,696	92,176	92,176
	Repayment of Debt	0	0	0	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	\$14,782	\$14,310	\$16,285	\$14,735	\$15,533
Total Classroom Instruction	\$9,298	\$9,058	\$10,289	\$9,150	\$9,737
Classroom-Salaries and Benefits	\$8,405	\$8,420	\$9,370	\$8,392	\$8,959
Classroom-General Supplies and Textbooks	\$431	\$154	\$265	\$191	\$179
Classroom-Purchased Services	\$462	\$484	\$654	\$567	\$599
Total Support Services	\$2,232	\$2,185	\$2,552	\$2,537	\$2,558
Support Services-Salaries and Benefits	\$1,458	\$1,520	\$1,664	\$1,475	\$1,487
Total Administrative Costs	\$2,040	\$1,853	\$2,034	\$1,752	\$1,739
Administration Salaries and Benefits	\$1,461	\$1,368	\$1,492	\$1,252	\$1,158
Total Operations and Maintenance of Plant	\$1,064	\$1,062	\$1,227	\$1,125	\$1,317
Operations and Maintenance-Salaries and Benefits	\$541	\$494	\$603	\$563	\$637
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$118	\$121	\$154	\$144	\$153
Total Equipment Costs	\$340	\$283	\$165	\$182	\$0
Legal Costs	\$78	\$86	\$101	\$83	\$87
Employee Benefits as a percentage of salaries*	35.66%	34.95%	40.34%	42.05%	41.75%

*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 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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
300	interest income	6,000	interest income
	solar energy	42,000	solar power cert
	erate	25,000	erate reimb
	prior year reimb	5,000	py refunds
	safety awards	12,000	insurance reimb
	Enernoc	10,000	participation in energy prog
580	excess fund balance	1,035,829	excess surplus

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Accounts Payable with Pine Hill Board of Education	0
Custodial and Maintenance Services	Shared service with Collingswood board of Education	0
Insurance Coverages and Benefits	JIF Burlington County Insurance	0
Municipal/Public Works	Snow removal with the Borough of Clementon	0
Purchasing	Third party electricity	0
	Ed Data for classroom supplies	0
Recycling	Waste removal with Gloucester Twp School District	0
Technology Services	Shared Service with Clementon Borough	0
Transportation Services, including Fuel	Transportation Shared Service with Pine Hill Board of Education	0
	Transportation with Camden County Educ Services	0

Estimated Tax Rates

Municipality	Category	Amount
Clementon	(A) General Fund School Levy	4,327,653
	(D) Total School Levy	4,327,653
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	248,605,100
	(H) Estimated Equalized Valuation (as of 10/01/18)	251,930,584
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.7408
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.7408
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.7178
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.7178

Employee Contract List for District

Name	Category	Measure
	Job Title	Business Administrator
	Job Title II	n/a
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.0
	Shared with Another District?	Y
	Shared County	07
	Shared District	4110
	Job Title Other District	School Bus Adm
	Member of Collective Bargaining Unit (CBU)?	Y
	Beginning Date of Contract	01/01/19
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	130
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	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	\$0
	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	none reported
	Contractual Post-Employment Benefit Description of Payout of Vacation days	none reported
	Contractual Post-Employment Benefit Description of Payout of Personal days	none reported
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Deborah Piccirillo

Employee Contract List for District

Name	Category	Measure
Deborah Piccirillo	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
Jared Fudurich	Job Title	Principal
	Job Title II	n/a
	Base Annual Salary Amount	\$87,500
	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	07/25/18
	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	10
	Contracted Number of Annual Personal Days	2
	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
Jared Fudurich	Total Allowances Amount	\$1,600
	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	\$4,750
	Contractual Post-Employment Benefit Description of Payout of Sick days	50 @ \$45 per day and then addi'l 50 day @ \$50
	Contractual Post-Employment Benefit Description of Payout of Vacation days	none
	Contractual Post-Employment Benefit Description of Payout of Personal days	personal days revert to sick days
	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	
Kathleen Haines	Job Title	Superintendent
	Job Title II	n/a
	Base Annual Salary Amount	\$132,600
	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
Kathleen Haines	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	08/01/17
	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	10
	Contracted Number of Annual Personal Days	2
	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	\$4,200
	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	\$27,750
	Contractual Post-Employment Benefit Description of Payout of Sick days	capped at \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	per deim maximum 25 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	no payout for personal
	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
Kathleen Haines	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