

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	418.0	426.0	448.0
On Roll Special Ed Full-Time	77.0	74.0	90.0
On Roll Subtotal	495.0	500.0	538.0
In Private School Placements	14.0	13.0	0.0
Sent to Other Districts Regular	104.0	100.0	97.0
Sent to Other Districts Special Ed	30.0	30.0	31.0
Received	2.0	3.0	0.0
In State Facilities	1.0		0.0

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	4,284,805	4,370,501	4,457,911
	Total Tuition	10-1300	91,533	100,000	100,000
	Unrestricted Miscellaneous Revenues	10-1XXX	131,597	100,000	73,862
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	1,767	51	50
	Interest Earned on Maintenance Reserve	10-1XXX	2,208	256	250
	Interest Earned on Capital Reserve Funds	10-1XXX	5,583	654	450
	Total Revenues from Local Sources		4,517,493	4,571,462	4,632,523
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	78,718	78,718	78,718
	Extraordinary Aid	10-3131	151,570	95,000	95,000
	Categorical Special Education Aid	10-3132	371,383	371,383	371,383
	Equalization Aid	10-3176	5,793,075	6,049,406	6,388,491
	Categorical Security Aid	10-3177	135,485	135,485	135,485
	Other State Aids	10-3XXX	55,864	0	0
	Total Revenues from State Sources		6,586,095	6,729,992	7,069,077
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	18,207	25,608	23,559
	Total Revenues from Federal Sources		18,207	25,608	23,559
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,035,829	527,337
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	300,000
	Adjustment for Prior Year Encumbrances		0	199,133	0
	Actual Revenues (Over)/Under Expenditures		1,016,043	0	0
General Fund Revenues	Total Operating Budget		12,137,838	12,562,024	12,552,496
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	4,633	2,000	0
	Total Revenues from Local Sources	20-1XXX	4,633	2,000	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	8,242	0	0
	Preschool Education Aid	20-3218	62,125	72,032	82,413
	Total Revenues from State Sources		70,367	72,032	82,413

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	342,624	297,057	264,658
	Title II	20-4451-4455	25,990	28,055	23,847
	Title IV	20-4471-4474	19,977	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	120,780	131,804	112,034
	Other	20-4XXX	0	3,330	0
	Total Revenues from Federal Sources			509,371	460,246
Special Revenue Fund Revenues	Total Grants and Entitlements		584,371	534,278	482,952
All Fund Revenues	Total Revenues/Sources		12,722,209	13,096,302	13,035,448
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		12,722,209	13,096,302	13,035,448

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	2,307,845	2,381,093	2,426,159
	Special Education-Instruction	11-2XX-100-XXX	730,939	882,970	941,991
	Bilingual Education-Instruction	11-240-100-XXX	56,521	57,399	84,206
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	16,533	21,100	22,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	28,552	35,000	32,400
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,674,111	3,745,750	4,001,472
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	34,252	52,348	44,470
	Undistributed Expenditures-Health Services	11-000-213-XXX	67,445	70,123	71,439
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	97,159	112,688	122,054
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	253,123	467,800	267,992
	Undistributed Expenditures-Guidance	11-000-218-XXX	55,145	57,888	58,879
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	222,931	205,816	363,730
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	0	0	1,050
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	131,085	111,833	77,783
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	76,426	87,195	7,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	289,893	342,763	327,298
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	136,470	145,478	147,507
	Undistributed Expenditures-Central Services	11-000-251-XXX	201,243	159,399	182,780
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	9,044	13,660	10,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	392,211	525,675	488,799
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,003,319	891,968	771,400
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,603,356	1,733,344	1,716,358
	Total Undistributed Expenditures		8,247,213	8,723,728	8,660,011
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	2,208	256	250
	Interest Earned on Current Expense Emergency Res	10-607	1,767	51	50
General Fund Current Expenses	Total General Current Expense		11,391,578	12,101,597	12,167,067

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	70,268	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	441,228	210,788	35,004
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	0	300,000
	Interest Deposit to Capital Reserve	10-604	5,583	654	450
	Total Capital Outlay		517,079	211,442	335,454
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	229,181	248,985	49,975
	General Fund Grand Total		12,137,838	12,562,024	12,552,496
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	4,633	2,000	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	70,367	72,032	82,413
	Total Preschool Education Aid	20-218-XXX-XXX	70,367	72,032	82,413
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	70,367	72,032	82,413
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	342,624	297,057	264,658
	Title II	20-XXX-XXX-XXX	25,990	28,055	23,847
	Title IV	20-XXX-XXX-XXX	19,977	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	120,780	131,804	112,034
	Other	20-XXX-XXX-XXX	0	3,330	0
	Total Federal Projects	20-XXX-XXX-XXX	509,371	460,246	400,539
Special Revenue Fund Expenses	Total Special Revenue Funds		584,371	534,278	482,952
All Fund Expenses	Total Expenditures/Appropriations		12,722,209	13,096,302	13,035,448
Expenses Net of Transfers	Total Expenditures Net of Transfers		12,722,209	13,096,302	13,035,448

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	407,135	327,718	328,372	28,822
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	125,000	127,208	127,464	127,714
	Legal Reserve	2,435,516	1,784,552	748,723	567,886
	Tuition Reserve	200,000	0	0	0
	Current Expense Emergency Reserve	100,000	65,887	65,938	65,988
	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	414,696	250,000	596,500	250,000
	Repayment of Debt	0	0	0	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	\$14,310	\$13,984	\$15,533	\$15,162	\$13,974
Total Classroom Instruction	\$9,058	\$8,873	\$9,737	\$9,318	\$8,838
Classroom-Salaries and Benefits	\$8,420	\$8,081	\$8,959	\$8,523	\$8,068
Classroom-General Supplies and Textbooks	\$154	\$209	\$179	\$157	\$228
Classroom-Purchased Services	\$484	\$582	\$599	\$638	\$543
Total Support Services	\$2,185	\$2,336	\$2,558	\$2,735	\$2,328
Support Services-Salaries and Benefits	\$1,520	\$1,388	\$1,487	\$1,335	\$1,561
Total Administrative Costs	\$1,853	\$1,674	\$1,739	\$1,700	\$1,590
Administration Salaries and Benefits	\$1,368	\$1,244	\$1,158	\$1,265	\$1,238
Total Operations and Maintenance of Plant	\$1,062	\$953	\$1,317	\$1,236	\$1,062
Operations and Maintenance-Salaries and Benefits	\$494	\$496	\$637	\$610	\$536
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$121	\$121	\$153	\$145	\$130
Total Equipment Costs	\$283	\$145	\$0	\$0	\$0
Legal Costs	\$86	\$50	\$87	\$82	\$75
Employee Benefits as a percentage of salaries*	34.95%	40.86%	41.75%	41.27%	38.23%

*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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
150	Tuition from Local Education Authorities and St of NJ	100,000	Anticipated revenue from LEAs and Out of State
300	Sale of SRECS	46,975	Estimated Earnings
	Interest Earnings	25,887	Estimated Interest Earnings

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	Shared Maintenance provided by Collingswood Board of Ed	0
	Snow Removal Services provided by Borough of Clementon	0
Insurance Coverages and Benefits	Member of Joint Insurance Fund for Liability, Student Accident, and Employee Workers Compensation Coverages	0
Purchasing	Coordinated bidding process with Ed-Data Services	0
	Electricity, Technology, Other via Purchasing Cooperative Memberships	0
Recycling	Waste Removal with Gloucester Township	0
Special Education Services	Shared Services with Magnolia Board of Education for Learning Disabilities Teacher Consultant	0
Technology Services	Shared Technology provider for Borough of Clementon	0
Transportation Services, including Fuel	Transportation Jointure with Pine Hill Bd of Ed for high school enrollees	0
	Contracted nonpublic, charter, choice, and special education with Educational Services Commission	0

Estimated Tax Rates

Municipality	Category	Amount
Clementon	(A) General Fund School Levy	4,414,206
	(D) Total School Levy	4,414,206
	(B) Estimated Net Taxable Valuation (as of 02/19/20)	249,342,910
	(H) Estimated Equalized Valuation (as of 10/01/19)	256,943,149
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.7703
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.7703
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.7180
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.7180

Employee Contract List for District

Name	Category	Measure
Jared Fudurich	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$96,300
	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	07/01/20
	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	\$2,350
	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	\$7,250
	Contractual Post-Employment Benefit Description of Payout of Sick days	50 @ \$45 and additional 50-150 max @ \$50
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None
	Contractual Post-Employment Benefit Description of Payout of Personal days	Roll to sick
	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
Jared Fudurich	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	None Reported
	Base Annual Salary Amount	\$143,820
	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	07/20/19
	End Date of Contract	06/30/24
	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
Kathleen Haines	Total Allowances Amount	\$9,275
	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	\$28,810
	Contractual Post-Employment Benefit Description of Payout of Sick days	Capped
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max 25 days of per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	Roll to Sick
	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	
Lauren Giordano	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	NA
	Base Annual Salary Amount	\$81,885
	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
Lauren Giordano	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	0
	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	\$2,000
	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	\$7,250
	Contractual Post-Employment Benefit Description of Payout of Sick days	\$45 up to 50; \$50 for 51 to max 150
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None
	Contractual Post-Employment Benefit Description of Payout of Personal days	Roll to sick
	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
Lauren Giordano	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
Vacancy/Negotiating	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$90,000
	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	07/01/20
	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	\$3,000
	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	\$21,920
	Contractual Post-Employment Benefit Description of Payout of Sick days	Per diem with cap of \$15,000

Employee Contract List for District

Name	Category	Measure
Vacancy/Negotiating	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem rate max of 20 da
	Contractual Post-Employment Benefit Description of Payout of Personal days	Roll to sick
	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