

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	426.0	453.0	450.0
On Roll Special Ed Full-Time	74.0	108.0	108.0
On Roll Subtotal	500.0	561.0	558.0
In Private School Placements	13.0	9.0	9.0
Sent to Other Districts Regular	100.0	105.0	105.0
Sent to Other Districts Special Ed	30.0	30.0	30.0
Received	3.0	2.0	2.0
In State Facilities		1.0	1.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	4,370,501	4,457,911	4,457,911
	Total Tuition	10-1300	58,236	100,000	100,000
	Unrestricted Miscellaneous Revenues	10-1XXX	163,144	73,862	100,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	927	50	5
	Interest Earned on Maintenance Reserve	10-1XXX	1,789	250	25
	Interest Earned on Capital Reserve Funds	10-1XXX	4,610	450	50
	Total Revenues from Local Sources		4,599,207	4,632,523	4,657,991
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	78,718	78,718	78,718
	Extraordinary Aid	10-3131	110,344	95,000	95,000
	Categorical Special Education Aid	10-3132	371,383	371,383	371,383
	Equalization Aid	10-3176	6,049,406	6,157,162	7,164,863
	Categorical Security Aid	10-3177	135,485	135,485	135,485
	Other State Aids	10-3XXX	1,736	0	0
	Total Revenues from State Sources		6,747,072	6,837,748	7,845,449
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	15,187	23,559	18,509
	Total Revenues from Federal Sources		15,187	23,559	18,509
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	527,337	650,623
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	300,000	0
	Actual Revenues (Over)/Under Expenditures		38,948	0	0
General Fund Revenues	Total Operating Budget		11,400,414	12,321,167	13,172,572
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	2,995	0	0
	Total Revenues from Local Sources	20-1XXX	2,995	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	0	80,058
	Preschool Education Aid	20-3218	67,457	82,413	568,812
	Total Revenues from State Sources		67,457	82,413	648,870

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	296,366	264,658	272,420
	Title II	20-4451-4455	25,815	23,847	14,376
	I.D.E.A. Part B (Handicapped)	20-4420-4429	138,253	112,034	123,632
	CARES Act Education Stabilization Fund	20-4530	79,500	0	135,935
	CRRSA Act-ESSER II	20-4534		0	892,337
	CRRSA Act-Learning Acceleration Grant	20-4535		0	57,265
	CRRSA Act-Mental Health Grant	20-4536		0	45,000
	Total Revenues from Federal Sources		539,934	400,539	1,540,965
Special Revenue Fund Revenues	Total Grants and Entitlements		610,386	482,952	2,189,835
All Fund Revenues	Total Revenues/Sources		12,010,800	12,804,119	15,362,407
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		12,010,800	12,804,119	15,362,407

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,301,376	2,426,159	2,605,162
	Special Education-Instruction	11-2XX-100-XXX	884,987	941,991	982,470
	Bilingual Education-Instruction	11-240-100-XXX	54,436	84,206	114,562
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	16,620	22,000	23,800
	School-Sponsored Athletics-Instruction	11-402-100-XXX	21,481	32,400	35,800
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,606,634	3,770,143	3,974,173
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	45,994	44,470	35,195
	Undistributed Expenditures-Health Services	11-000-213-XXX	48,990	71,439	68,371
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	120,380	122,054	127,881
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	265,776	267,992	360,944
	Undistributed Expenditures-Guidance	11-000-218-XXX	57,285	58,879	60,831
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	215,747	363,730	285,514
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	0	1,050	2,500
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	82,886	77,783	81,781
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	90,723	7,000	7,400
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	316,831	327,298	230,491
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	144,689	147,507	145,875
	Undistributed Expenditures-Central Services	11-000-251-XXX	177,093	182,780	175,975
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	116	10,000	60,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	443,924	488,799	511,638
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	661,687	771,400	839,920
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,615,580	1,716,358	2,038,712
	Total Undistributed Expenditures		7,894,335	8,428,682	9,007,201
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	250
Interest Earned on Current Expense Emergency Res		10-607	0	50	5
General Fund Current Expenses	Total General Current Expense		11,173,235	11,935,738	12,769,025

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	181,343	35,004	335,004
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	300,000	0
	Interest Deposit to Capital Reserve	10-604	0	450	50
	Total Capital Outlay		181,343	335,454	335,054
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	45,836	49,975	68,493
	General Fund Grand Total		11,400,414	12,321,167	13,172,572
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,995	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	67,457	82,413	219,752
	Support Services	20-218-200-XXX	0	0	429,118
	Total Preschool Education Aid	20-218-XXX-XXX	67,457	82,413	648,870
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	67,457	82,413	648,870
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	296,366	264,658	272,420
	Title II	20-XXX-XXX-XXX	25,815	23,847	14,376
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	138,253	112,034	123,632
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	79,500	0	135,935
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx		0	892,337
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx		0	57,265
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx		0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	539,934	400,539	1,540,965
Special Revenue Fund Expenses	Total Special Revenue Funds		610,386	482,952	2,189,835
All Fund Expenses	Total Expenditures/Appropriations		12,010,800	12,804,119	15,362,407
Expenses Net of Transfers	Total Expenditures Net of Transfers		12,010,800	12,804,119	15,362,407

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	327,718	332,328	32,778	32,828
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	127,208	128,998	129,248	129,273
	Legal Reserve	1,784,552	1,390,255	1,209,418	575,875
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	65,887	66,814	66,864	66,869
	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	250,000	613,580	267,080	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,984	\$13,829	\$13,974	\$13,398	\$15,062
Total Classroom Instruction	\$8,873	\$8,859	\$8,838	\$8,474	\$9,790
Classroom-Salaries and Benefits	\$8,081	\$8,226	\$8,068	\$7,735	\$8,853
Classroom-General Supplies and Textbooks	\$209	\$178	\$228	\$218	\$288
Classroom-Purchased Services	\$582	\$455	\$543	\$520	\$649
Total Support Services	\$2,336	\$2,196	\$2,328	\$2,232	\$2,532
Support Services-Salaries and Benefits	\$1,388	\$1,274	\$1,561	\$1,497	\$1,462
Total Administrative Costs	\$1,674	\$1,612	\$1,590	\$1,525	\$1,523
Administration Salaries and Benefits	\$1,244	\$1,236	\$1,238	\$1,187	\$1,365
Total Operations and Maintenance of Plant	\$953	\$1,035	\$1,062	\$1,018	\$1,075
Operations and Maintenance-Salaries and Benefits	\$496	\$552	\$536	\$514	\$498
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$121	\$101	\$130	\$125	\$142
Total Equipment Costs	\$145	\$0	\$0	\$0	\$0
Legal Costs	\$50	\$80	\$75	\$72	\$18
Employee Benefits as a percentage of salaries*	40.86%	38.75%	38.23%	38.23%	44.42%

*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 2020-21 revised appropriations and the 2021-22 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)
Custodial and Maintenance Services	Shared services 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 and other purchasing cooperative memberships	0
Recycling	Waste removal with Gloucester Township	0
Special Education Services	Shared services with Magnolia Board of Ed for Learning Dis. Teacher Consultant	0
Technology Services	Shared technology provider for Borough of Clementon	0
Transportation Services, including Fuel	Transportation jointure w/Pine Hill Board of Ed for High School students	0
	Contracted nonpublic, charter, choice and special education with Camden County Educational Services Commission	0

Estimated Tax Rates

Municipality	Category	Amount
Clementon	(A) General Fund School Levy	4,457,911
	(D) Total School Levy	4,457,911
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	249,342,910
	(H) Estimated Equalized Valuation (as of 10/01/20)	256,446,477
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.7879
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.7879
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.7383
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.7383

Employee Contract List for District

Name	Category	Measure
Donna L Phillips	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$92,844
	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	06/30/22
	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	\$22,142
	Contractual Post-Employment Benefit Description of Payout of Sick days	Per diem rate with cap of \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem rate with max of 20 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	Roll inot 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
Donna L Phillips	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	None Reported
	Base Annual Salary Amount	\$105,000
	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	07/01/21
	End Date of Contract	06/30/22
	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	\$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 at \$45 and additional 50-150 max at \$50
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None
	Contractual Post-Employment Benefit Description of Payout of Personal days	Roll into 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	
Kathleen Haines	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$146,696
	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	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
	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	\$29,132
	Contractual Post-Employment Benefit Description of Payout of Sick days	Per diem with cap of \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max 25 days of the per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	Roll into 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
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
Meghan Gifford	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Director Special Ed
	Base Annual Salary Amount	\$80,000
	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	07/01/21
	End Date of Contract	06/30/22
	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; \$5 for 51 to 150 max	

Employee Contract List for District

Name	Category	Measure
Meghan Gifford	Contractual Post-Employment Benefit Description of Payout of Vacation days	None
	Contractual Post-Employment Benefit Description of Payout of Personal days	Roll into 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