

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

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
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 Res	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
Subtotal - Revenues From Local Sources		4,550,678	4,425,813	4,571,462
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
Subtotal - Revenues From State Sources		6,461,802	6,428,661	6,729,992
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	14,639	12,809	25,608
Subtotal - Revenues From Federal Sources		14,639	12,809	25,608
Budgeted Fund Balance - Operating Budget	10-303	0	969,868	1,035,829
Withdrawal From Cap Res-For Local Share	10-307	892,555	85,000	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	200,000	40,000	0
Withdrawal From Tuition Reserve-Excess Over Adj.	10-311	0	160,000	0
Withdrawal From Current Expense Emergency Rsv	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
Total Operating Budget		11,969,258	12,200,787	12,362,891
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid - Pr Yr 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
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
Total Grants And Entitlements		600,913	523,303	465,270
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	456,409	0	0
Total Revenues From Local Sources		456,409	0	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Local Repayment Of Debt		456,409	0	0
Total Repayment Of Debt		456,409	0	0
Total Revenues/Sources		13,026,580	12,724,090	12,828,161
Total Revenues/Sources Net of Transfers		13,026,580	12,724,090	12,828,161

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
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-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	17,104	20,163	21,100
School-Sponsored Athletics - Instruction	11-402-100-XXX	25,890	33,710	35,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	3,177,268	3,610,647	3,849,855
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	11,714	36,356	52,348
Undist. Expenditures - Health Services	11-000-213-XXX	63,968	64,135	67,518
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	102,434	110,859	112,688
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	96,326	262,469	310,000
Undist. Expenditures - Guidance	11-000-218-XXX	61,023	55,050	57,888
Undist. Expenditures - Child Study Teams	11-000-219-XXX	246,847	243,077	205,116
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	145,345	154,820	112,333
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	75,706	83,444	84,695
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	313,328	332,788	342,763
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	124,719	147,347	145,478
Undist. Expend. - Central Services	11-000-251-XXX	214,292	154,194	153,059
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	19,431	29,966	20,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	418,734	460,963	534,196
Undist. Expend.-Student Transportation Serv.	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	8,744,749
Interest Earned On Maintenance Reserve	10-606	0	500	256
Interest Earned On Current Expense Emergency Res	10-607	0	500	51

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total General Current Expense		10,089,310	11,350,668	12,078,248
Capital Expenditures:				
Equipment	12-XXX-XXX-730	126,796	87,735	0
Facilities Acquisition And Const. Serv.	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
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 Grants and Entitlements:				
Preschool Education Aid:				
PEA 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
Total State Projects	20-XXX-XXX-XXX	106,209	70,367	80,274
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
Total Special Revenue Funds		600,913	523,303	465,270
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	456,409	0	0
Total Debt Service Funds		456,409	0	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Expenditures/Appropriations		13,026,580	12,724,090	12,828,161
Total Expenditures Net of Transfers		13,026,580	12,724,090	12,828,161

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
Unrestricted	General Operating Budget	391,670	414,696	92,176	92,176
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,298,322	407,135	521,650	522,304
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	125,000	125,000	125,500	125,756
Restricted for General Operating Budget	Legal Reserve	2,240,981	2,435,516	1,593,653	557,824
Restricted for General Operating Budget	Tuition Reserve	400,000	200,000	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	200,000	100,000	100,500	100,551
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

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

Item	Line Number	Source	Amount	Explanation
1	580	excess fund balance	1,035,829	excess surplus
1	300	interest income	6,000	interest income
2	300	solar energy	42,000	solar power cert
3	300	erate	25,000	erate reimb
4	300	prior year reimb	5,000	py refunds
5	300	safety awards	12,000	insurance reimb
6	300	Enernoc	10,000	participation in energy prog

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
Recycling	Waste removal with Gloucester Twp School District	0
Transportation Services, including Fuel	Transportation Shared Service with Pine Hill Board of Education	0
Transportation Services, including Fuel	Transportation with Camden County Educ Services	0
Purchasing	Third party electricty	0
Purchasing	Ed Data for classroom supplies	0
Municipal/Public Works	Snow removal with the Borough of Clementon	0
Technology Services	Shared Service with Clementon Borough	0
Insurance Coverages and Benefits	JIF Burlington County Insurance	0

ID=Clementon

Category	Amount
(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

Name=Deborah Piccirillo

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

Name=Deborah Piccirillo

Category	Measure
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

Name=Jared Fudurich

Category	Measure
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
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 add'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

Name=Jared Fudurich

Category	Measure
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

Name=Kathleen Haines

Category	Measure
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
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

Name=Kathleen Haines

Category	Measure
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