

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	401.0	398.0	406.0
On Roll Special Ed Full-Time	67.0	53.0	55.0
On Roll Subtotal	468.0	451.0	461.0
In Private School Placements	7.0	10.0	12.0
Sent to Other Districts Regular	100.0	97.0	98.0
Sent to Other Districts Special Ed	36.0	32.0	36.0
Received	7.0	3.0	0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	4,159,197	4,200,789	4,284,805
Total Tuition	10-1300	164,804	61,493	50,008
Unrestricted Miscellaneous Revenues	10-1XXX	961,521	85,000	85,000
Interest Earned On Current Expense Emergency Res	10-1XXX	0	0	500
Interest Earned On Maintenance Reserve	10-1XXX	0	0	500
Interest Earned On Capital Reserve Funds	10-1XXX	0	0	5,000
Subtotal - Revenues From Local Sources		5,285,522	4,347,282	4,425,813
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	57,738	57,738	78,718
Extraordinary Aid	10-3131	81,433	50,000	50,000
Categorical Special Education Aid	10-3132	371,383	371,383	371,383
Equalization Aid	10-3176	5,785,597	5,785,597	5,793,075
Categorical Security Aid	10-3177	135,485	135,485	135,485
Parcc Readiness Aid	10-3181	6,020	6,020	0
Per Pupil Growth Aid	10-3182	6,020	6,020	0
Professional Learning Community Aid	10-3183	5,390	5,390	0
Other State Aids	10-3XXX	7,308	7,478	0
State Reimbursement For Lead Testing Of Drinking Water	10-3300	0	1,586	0
Subtotal - Revenues From State Sources		6,456,374	6,426,697	6,428,661
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	26,968	14,639	12,809
Subtotal - Revenues From Federal Sources		26,968	14,639	12,809
Budgeted Fund Balance - Operating Budget	10-303	0	1,055,565	969,868
Withdrawal From Cap Res-For Local Share	10-307	0	892,555	85,000
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	40,000	40,000

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Withdrawal From Tuition Reserve-Excess Over Adj.	10-311	0	160,000	160,000
Withdrawal From Current Expense Emergency Rsv	10-312	0	100,000	0
Adjustment For Prior Year Encumbrances		0	17,149	0
Actual Revenues (Over)/Under Expenditures		-1,010,528	0	0
Total Operating Budget		10,758,336	13,053,887	12,122,151
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	1,293	9,535
Preschool Education Aid	20-3218	105,417	104,916	62,125
Total Revenues From State Sources		105,417	106,209	71,660
Revenues from Federal Sources:				
Title I	20-4411-4416	323,246	287,359	244,255
Title II	20-4451-4455	29,699	25,424	21,610
Title III	20-4491-4494	0	3,508	2,981
Title IV	20-4471-4474	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	162,839	132,428	112,564
Total Revenues From Federal Sources		515,784	458,719	389,910
Total Grants And Entitlements		621,201	564,928	461,570
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	446,537	456,409	0
Total Revenues From Local Sources		446,537	456,409	0
Total Local Repayment Of Debt		446,537	456,409	0
Total Repayment Of Debt		446,537	456,409	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Revenues/Sources		11,826,074	14,075,224	12,583,721
Total Revenues/Sources Net of Transfers		11,826,074	14,075,224	12,583,721

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,352,894	2,554,380	2,523,369
Special Education - Instruction	11-2XX-100-XXX	717,920	728,177	720,255
Basic Skills/Remedial - Instruction	11-230-100-XXX	7,836	0	0
Bilingual Education - Instruction	11-240-100-XXX	85	55,200	56,950
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	14,983	19,720	20,163
School-Sponsored Athletics - Instruction	11-402-100-XXX	26,047	33,756	33,710
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,991,728	3,064,123	3,282,648
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	18,481	13,795	30,871
Undist. Expenditures - Health Services	11-000-213-XXX	59,946	65,730	65,504
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	105,133	132,000	126,822
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	143,631	130,000	125,000
Undist. Expenditures - Guidance	11-000-218-XXX	58,039	61,850	63,550
Undist. Expenditures - Child Study Teams	11-000-219-XXX	242,270	255,287	264,419
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	121,714	172,763	156,145
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	74,961	86,050	88,444
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	397,601	321,673	332,878
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	118,007	145,776	130,435
Undist. Expend. - Central Services	11-000-251-XXX	198,386	216,790	219,194
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	24,053	30,165	29,966
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	411,095	489,742	467,803
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	669,000	717,645	741,400
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,391,154	1,652,915	1,703,449
Total Undistributed Expenditures		7,025,199	7,556,304	7,828,528
Interest Earned On Maintenance Reserve	10-606	0	0	500
Interest Earned On Current Expense Emergency Res	10-607	0	0	500
Total General Current Expense		10,144,964	10,947,537	11,183,975

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	151,442	142,300	73,470
Facilities Acquisition And Const. Serv.	12-000-400-XXX	96,357	1,800,564	560,004
Increase In Capital Reserve	10-604	200,000	0	0
Interest Deposit To Capital Reserve	10-604	0	0	5,000
Total Capital Outlay		447,799	1,942,864	638,474
Transfer Of Funds To Charter Schools	10-000-100-56X	165,573	163,486	299,702
General Fund Grand Total		10,758,336	13,053,887	12,122,151
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	81,360	89,073	71,660
Support Services	20-218-200-XXX	24,057	17,136	0
Total Preschool Education Aid	20-218-XXX-XXX	105,417	106,209	71,660
Total State Projects	20-XXX-XXX-XXX	105,417	106,209	71,660
Federal Projects:				
Title I	20-XXX-XXX-XXX	323,246	287,359	244,255
Title II	20-XXX-XXX-XXX	29,699	25,424	21,610
Title III	20-XXX-XXX-XXX	0	3,508	2,981
Title IV	20-XXX-XXX-XXX	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	162,839	132,428	112,564
Total Federal Projects	20-XXX-XXX-XXX	515,784	458,719	389,910
Total Special Revenue Funds		621,201	564,928	461,570
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	446,537	456,409	0
Total Debt Service Funds		446,537	456,409	0
Total Expenditures/Appropriations		11,826,074	14,075,224	12,583,721
Total Expenditures Net of Transfers		11,826,074	14,075,224	12,583,721

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	419,095	391,670	388,740	260,735
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,098,322	1,298,322	405,767	325,767
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	125,000	125,000	125,000	125,500
Restricted for General Operating Budget	Legal Reserve	1,047,726	2,240,981	1,288,345	446,482
Restricted for General Operating Budget	Tuition Reserve	400,000	400,000	200,000	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	200,000	200,000	100,000	100,500
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	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,682	\$14,782	\$15,419	\$16,756	\$16,285
Total Classroom Instruction	\$8,839	\$9,298	\$9,848	\$10,610	\$10,289
Classroom-Salaries and Benefits	\$8,086	\$8,405	\$8,871	\$9,558	\$9,370
Classroom-General Supplies and Textbooks	\$242	\$431	\$294	\$312	\$265
Classroom-Purchased Services	\$511	\$462	\$683	\$740	\$654
Total Support Services	\$1,869	\$2,232	\$2,319	\$2,582	\$2,552
Support Services-Salaries and Benefits	\$1,169	\$1,458	\$1,530	\$1,648	\$1,664
Total Administrative Costs	\$1,764	\$2,040	\$1,901	\$2,082	\$2,034
Administration Salaries and Benefits	\$1,424	\$1,461	\$1,423	\$1,534	\$1,492
Total Operations and Maintenance of Plant	\$1,032	\$1,064	\$1,191	\$1,299	\$1,227
Operations and Maintenance-Salaries and Benefits	\$485	\$541	\$556	\$599	\$603
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$117	\$118	\$131	\$153	\$154
Total Equipment Costs	\$77	\$340	\$251	\$328	\$165
Legal Costs	\$95	\$78	\$96	\$104	\$101
Employee Benefits as a percentage of salaries*	36.94%	35.66%	40.37%	39.66%	40.34%

*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 2017-18 revised appropriations and the 2018-19 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.

Item	Line Number	Source	Amount	Explanation
1	500	Additional State Aid	7,478	Aid received in July
1	300	Sale of Solar Certificates	40,000	Sale of solar certificates
2	300	Enernoc	2,400	Participation in Energy Program
3	300	Interest on Bank Accounts	6,000	Interest
4	300	E Rate Reimbursements	25,000	Cable, phone participation in E Rate
5	300	Safety Reward	2,500	Insurance Incentives
6	300	Surplus from property insurance	8,000	BCIP Insurance
7	300	Refund prior year's expenditures	1,100	Prior yr. expenditures

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Shared Business Services with Pine Hill for accounts payable	0
Custodial and Maintenance Services	Shared services with Collingswood Bd. of Education for plumbing and electrical services	0
Recycling	Gloucester Township -cooperative purchasing agreement for trash and recycling	0
Transportation Services, including Fuel	Transportation through Camden County Educational Services for special education and vocational students	0
Transportation Services, including Fuel	Shared busing for trips with Berlin Township Bd. of Ed	0
Purchasing	Educational Consortium for E-Rate and SEMI programs	0
Purchasing	PEPPM National Contract Program for purchases of security cameras	0
Purchasing	Third party supplier for electricity	0
Purchasing	Ed-Data Services, county purchases for paper as well as MCSSD for purchased services	0
Municipal/Public Works	Shared services with Borough of Clementon for snow removal	0
Technology Services	Shared technology services with Borough of Clementon	0
Insurance Coverages and Benefits	Member of Burlington County Insurance pool for property & student accident	0
Insurance Coverages and Benefits	Member of Trust for health, prescription and dental benefits through Brown & Brown Associates	0

ID=Clementon

Category	Amount
(A) General Fund School Levy	4,242,797
(D) Total School Levy	4,471,002
(B) Estimated Net Taxable Valuation (as of 10/01/17)	273,093,700
(H) Estimated Equalized Valuation (as of 10/01/17)	250,751,722
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.5536
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.6372
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.6920
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.7830

Name=Adrienne McManis

Category	Measure
Job Title	Principal
Job Title II	None Reported
Base Annual Salary Amount	\$95,000
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	07/01/17
End Date of Contract	06/30/18
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	\$3,900
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	\$45 per day with max. of 100 days
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout
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

Name=Adrienne McManis

Category	Measure
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=Joanne E. Clement

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$118,000
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	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	22
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	\$4,090
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	as per statute
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout
Contractual Post-Employment Benefit Description of Payout of Personal days	Nopayout
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

Name=Joanne E. Clement

Category	Measure
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	None Reported
Base Annual Salary Amount	\$130,000
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	08/01/17
End Date of Contract	12/31/20
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	As per State Statute
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout for vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for personal 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

Name=Kathleen Haines

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	No payout for days
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