

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	1,678.0	1,722.0	1,744.0
On Roll Special Ed Full-Time	299.0	308.0	332.0
On Roll Subtotal	1,977.0	2,030.0	2,076.0
In Private School Placements	17.0	16.0	8.0
Sent to Other Districts Regular	2.0	1.0	1.0
Sent to Other Districts Special Ed	10.0	7.0	50.0
Received		3.0	43.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	24,381,572	24,869,203	25,482,915
	Total Tuition	10-1300	66,790	140,600	171,000
	Unrestricted Miscellaneous Revenues	10-1XXX	169,154	82,214	174,214
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	207	750	750
	Interest Earned on Maintenance Reserve	10-1XXX	105	150	150
	Interest Earned on Capital Reserve Funds	10-1XXX	2,135	5,700	5,700
	Total Revenues from Local Sources		24,619,963	25,098,617	25,834,729
General Fund Revenues from State Sources	Extraordinary Aid	10-3131	464,434	200,000	200,000
	Categorical Special Education Aid	10-3132	1,120,440	1,137,092	1,530,133
	Equalization Aid	10-3176	6,967,919	6,967,919	6,967,919
	Other State Aids	10-3XXX	22,652	0	0
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	0	113,688	0
	Total Revenues from State Sources		8,575,445	8,418,699	8,698,052
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	53,539	38,526	43,292
	FFCRA/SEMI and ARRA/SEMI Revenue	10-4210	4,882	0	0
	Total Revenues from Federal Sources		58,421	38,526	43,292
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,544,062	1,048,580
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	300,000
	Transfers from Other Funds	10-5200	3,542	0	0
	Adjustment for Prior Year Encumbrances		0	257,576	0
	Actual Revenues (Over)/Under Expenditures		-364,090	0	0
General Fund Revenues	Total Operating Budget		32,893,281	35,357,480	35,924,653
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	338,151	258,155	271,051
	Total Revenues from Local Sources	20-1XXX	338,151	258,155	271,051
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	556,881	0	0
	State Grants Through Intermediate Sources	20-3700	0	471,541	400,810
	Total Revenues from State Sources		556,881	471,541	400,810

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
	Title I	20-4411-4416	136,372	147,538	125,407
	Title II	20-4451-4455	44,555	68,673	58,372
	Title III	20-4491-4494	0	1,240	1,054
	IDEA Part B (Handicapped)	20-4420-4429	600,977	508,173	431,947
Special Revenue Fund Revenues from Federal Sources	CARES Act Education Stabilization Fund	20-4530	140,635	0	0
	CARES-Digital Divide Grant	20-4531	43,010	0	0
	Coronavirus Relief Fund (CRF)	20-4532	86,840	0	0
	CRRSA Act-ESSER II	20-4534	182,595	461,696	392,442
	CRRSA Act-Learning Acceleration Grant	20-4535	9,558	25,000	21,250
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	38,250
	Total Revenues from Federal Sources		1,244,542	1,257,320	1,068,722
Special Revenue Fund Revenues	Total Grants and Entitlements		2,134,932	1,987,016	1,740,583
	Local Tax Levy	40-1210	2,334,963	2,303,218	1,813,670
Debt Service Fund Revenues from Local Sources	Other Miscellaneous	40-1XXX	1	0	0
	Miscellaneous	40-1XXX	1	0	0
	Total Revenues from Local Sources		2,334,964	2,303,218	1,813,670
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	235,161	232,258	303,481
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		2,570,125	2,535,476	2,117,151
	Actual Revenues (Over)/Under Expenditures		1	0	0
Debt Service Fund Revenues	Total Repayment of Debt		2,570,126	2,535,476	2,117,151
All Fund Revenues	Total Revenues/Sources		37,598,339	39,879,972	39,782,387
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		37,598,339	39,879,972	39,782,387

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	10,202,995	10,252,588	10,319,640
	Special Education-Instruction	11-2XX-100-XXX	2,667,053	2,951,677	2,871,074
	Basic Skills/Remedial-Instruction	11-230-100-XXX	395,302	505,625	523,284
	Bilingual Education-Instruction	11-240-100-XXX	56,960	65,937	90,241
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	208,503	215,706	182,618
	School-Sponsored Athletics-Instruction	11-402-100-XXX	574,136	600,377	600,016
	Summer School	11-422-XXX-XXX	36,899	46,568	47,274
	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,581,974	1,783,057	2,112,028
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	68,497	56,462	81,250
	Undistributed Expenditures-Health Services	11-000-213-XXX	429,298	380,480	388,533
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	987,328	1,438,713	1,113,067
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	118,378	310,274	331,940
	Undistributed Expenditures-Guidance	11-000-218-XXX	560,875	563,998	655,024
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	922,716	943,665	968,673
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	173,796	188,463	202,464
General Fund Current Expenses for Support Services	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	454,617	477,443	440,089
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	53,910	80,210	78,446
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	493,983	502,635	495,717
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,658,742	1,858,656	1,759,369
	Undistributed Expenditures-Central Services	11-000-251-XXX	395,822	498,529	518,966
	Undistributed Expenditures-Administrative Information Technology	11-000-252-XXX	203,548	233,691	228,200
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,884,542	3,552,041	3,180,212
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	769,208	1,011,928	914,355
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	6,808,200	6,557,931	7,273,197
	Total Undistributed Expenditures		18,565,434	20,438,176	20,741,530
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	150	150
	Interest Earned on Current Expense Emergency Res	10-607	0	750	750
General Fund Current Expenses	Total General Current Expense		32,707,282	35,077,554	35,376,577

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	126,300	138,919	119,032
	Facilities Acquisition and Construction Services	12-000-400-XXX	59,699	69,200	353,700
	Interest Deposit to Capital Reserve	10-604	0	5,700	5,700
	Total Capital Outlay		185,999	213,819	478,432
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	66,107	69,644
	General Fund Grand Total		32,893,281	35,357,480	35,924,653
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	60,085	48,383	41,126
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	80,326	76,640	65,144
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	139,967	123,589	105,051
	Nonpublic Nursing Services	20-XXX-XXX-XXX	102,612	82,089	69,776
Special Revenue Fund Expenses for State Projects	Nonpublic Security Aid	20-XXX-XXX-XXX	173,891	140,840	119,713
	Total State Projects	20-XXX-XXX-XXX	556,881	471,541	400,810
	Title I	20-XXX-XXX-XXX	136,372	147,538	125,407
	Title II	20-XXX-XXX-XXX	44,555	68,673	58,372
Special Revenue Fund Expenses for Federal Projects	Title III	20-XXX-XXX-XXX	0	1,240	1,054
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	600,977	508,173	431,947
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	140,635	0	0
	Bridging the Digital Divide Program	20-478-XXX-XXX	43,010	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	86,840	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	182,595	461,696	392,442
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	9,558	25,000	21,250
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	38,250
Special Revenue Fund Expenses	Total Federal Projects	20-XXX-XXX-XXX	1,244,542	1,257,320	1,068,722
	Total Special Revenue Funds		2,134,932	1,987,016	1,740,583
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	2,570,126	2,535,476	2,117,151
	Total Debt Service Funds		2,570,126	2,535,476	2,117,151
All Fund Expenses	Total Expenditures/Appropriations		37,598,339	39,879,972	39,782,387
Expenses Net of Transfers	Total Expenditures Net of Transfers		37,598,339	39,879,972	39,782,387

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	910,445	1,595,487	1,595,487	932,739
	Repayment of Debt	1	0	0	0
	Capital Reserve	434,181	398,858	404,558	110,258
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	26,081	194	344	494
	Legal Reserve	2,471,797	1,984,229	440,167	54,335
Restricted for General Operating Budget	Unemployment Fund	580,703	565,746	565,746	565,746
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	38,570	23,777	24,527	25,277
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for Special Revenue Fund	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
	Student Activity Fund	258,955	263,597	263,597	263,597
	Scholarship Fund	0	0	0	0
	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,501	\$15,333	\$15,948	\$15,934	\$15,613
Total Classroom Instruction	\$8,361	\$8,885	\$9,095	\$8,820	\$8,821
Classroom-Salaries and Benefits	\$8,013	\$8,440	\$8,726	\$8,439	\$8,499
Classroom-General Supplies and Textbooks	\$281	\$352	\$291	\$272	\$217
Classroom-Purchased Services	\$68	\$93	\$77	\$110	\$105
Total Support Services	\$2,223	\$2,351	\$2,521	\$2,615	\$2,539
Support Services-Salaries and Benefits	\$1,654	\$1,765	\$1,962	\$1,792	\$1,923
Total Administrative Costs	\$1,684	\$1,795	\$1,794	\$1,908	\$1,868
Administration Salaries and Benefits	\$1,495	\$1,598	\$1,605	\$1,608	\$1,668
Total Operations and Maintenance of Plant	\$1,721	\$1,715	\$1,953	\$2,010	\$1,824
Operations and Maintenance-Salaries and Benefits	\$1,066	\$1,021	\$1,176	\$1,083	\$1,149
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$420	\$493	\$482	\$487	\$467
Total Equipment Costs	\$27	\$64	\$69	\$69	\$57
Legal Costs	\$19	\$19	\$13	\$16	\$12
Employee Benefits as a percentage of salaries*	33.14%	33.90%	34.00%	31.02%	33.56%

*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 2021-22 revised appropriations and the 2022-23 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
140	TUITION	171,000	GEN ED PRE SCHOOL PROGRAM and OUT OF DISTRICT TUITION STUDENTS

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	SHARED SERVICES WITH VARIOUS DISTRICTS FOR CUMMINICATIONS	0
Custodial and Maintenance Services	SHARED SERVICES WITH COLLINGSWOOD FOR MAINTENANCE SERVICE ON AN AS NEEDED BASIS	0
Insurance Coverages and Benefits	SHARED SERVICE UNDER BCIP - JIF FOR PROPERTY & CASUALTY INSURANCE	0
Technology Services	SHARED SERVICES WITH AUDUBON ON AN AS NEEDED BASIS	0
Transportation Services, including Fuel	SHARED SERVICES WITH CCES; FUEL WITH MUNICIPALITY	0

Estimated Tax Rates

Municipality	Category	Amount
Haddon Township	(A) General Fund School Levy	25,176,059
	(D) Total School Levy	27,234,503
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	1,286,197,141
	(H) Estimated Equalized Valuation (as of 10/01/21)	1,518,895,334
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.9574
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.1174
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.6575
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.7930

Employee Contract List for District

Name	Category	Measure
	Job Title	Assistant Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$159,831
	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	12
Elizabeth Mennig	Contracted Number of Annual Personal Days	3
	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	\$1,500
	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	15% of DAILY RATE MAX OF 15K
	Contractual Post-Employment Benefit Description of Payout of Vacation days	DAILY RATE & MAX VACATION DAYS
	Contractual Post-Employment Benefit Description of Payout of Personal days	NO PAYOUT OF PERSONAL DAYS
	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
Elizabeth Mennig	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
	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$137,923
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
Jennifer Gauld	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	12
	Contracted Number of Annual Personal Days	3
	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
Jennifer Gauld	Total Allowances Amount	\$2,500
	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	15% of DAILY RATE UP TO 15K MAX
	Contractual Post-Employment Benefit Description of Payout of Vacation days	DAILY RATE * MAX VACATION DAYS
	Contractual Post-Employment Benefit Description of Payout of Personal days	NO PAYOUT OF 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
	Job Title	Superintendent
	Job Title II	None Reported
Robert Fisicaro	Base Annual Salary Amount	\$173,400
	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
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	08/01/20
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	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	\$6,760
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
Robert Fisicaro	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,000
	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	15% of DAILY RATE UP TO 15K MAX
	Contractual Post-Employment Benefit Description of Payout of Vacation days	DAILY RATE & MAX VACATION DAYS
	Contractual Post-Employment Benefit Description of Payout of Personal days	PAYOUT OF 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

Employee Contract List for District

Name	Category	Measure
Robert Fisicaro	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