

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	1,536.0	1,520.0	1,444.0
On Roll Special Ed Full-Time	337.0	366.0	378.0
On Roll Subtotal	1,873.0	1,886.0	1,822.0
In Private School Placements	24.0	29.0	0.0
Sent to Other Districts Regular	5.0	7.0	6.0
Sent to Other Districts Special Ed	7.0	6.0	43.0
Received	287.0	287.0	278.0
In State Facilities	1.0	2.0	2.0

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	11,700,715	11,934,729	12,173,424
	Total Tuition	10-1300	5,262,196	5,727,900	5,786,053
	Transportation Fees from Other Local Education Authorities	10-1420-1440	127,798	145,100	171,000
	Unrestricted Miscellaneous Revenues	10-1XXX	189,442	128,700	124,000
	Interest Earned on Maintenance Reserve	10-1XXX	513	500	1,100
	Interest Earned on Capital Reserve Funds	10-1XXX	45	50	1,000
	Total Revenues from Local Sources		17,280,709	17,936,979	18,256,577
General Fund Revenues from State Sources	School Choice Aid	10-3116	349,355	421,448	349,900
	Categorical Transportation Aid	10-3121	588,996	588,996	588,996
	Extraordinary Aid	10-3131	301,511	200,000	200,000
	Categorical Special Education Aid	10-3132	1,283,209	1,283,209	1,283,209
	Equalization Aid	10-3176	14,914,421	15,497,104	16,628,921
	Categorical Security Aid	10-3177	536,169	536,169	536,169
	Other State Aids	10-3XXX	20,762	0	0
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256		0	103,621
Total Revenues from State Sources		17,994,423	18,526,926	19,690,816	
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	101,913	84,113	91,901
	Total Revenues from Federal Sources		101,913	84,113	91,901
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	886,287	2,824,687
	Adjustment for Prior Year Encumbrances		0	1,394,012	0
	Actual Revenues (Over)/Under Expenditures		298,735	0	0
General Fund Revenues	Total Operating Budget		35,675,780	38,828,317	40,863,981
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	23,627	0	0
	Total Revenues from Local Sources	20-1XXX	23,627	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	7,905	0
	Preschool Education Aid	20-3218	152,532	211,744	223,614
	Total Revenues from State Sources		152,532	219,649	223,614

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	638,471	556,993	473,444
	Title II	20-4451-4455	41,203	42,981	36,533
	Title IV	20-4471-4474	0	28,296	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	447,180	440,750	374,637
	Other	20-4XXX	0	15,684	13,331
	Total Revenues from Federal Sources			1,126,854	1,084,704
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergartenindergarten	20-5200	56,528	10,081	38,755
Special Revenue Fund Revenues	Total Grants and Entitlements		1,359,541	1,314,434	1,160,314
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	744,706	0	0
	Total Revenues from Local Sources		744,706	0	0
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	681,844	0	0
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		1,426,550	0	0
Debt Service Fund Revenues	Total Repayment of Debt		1,426,550	0	0
All Fund Revenues	Total Revenues/Sources		38,461,871	40,142,751	42,024,295
Revenues Net of Transfers	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergartenindergarten	20-5200	56,528	10,081	38,755
	Total Revenues/Sources Net of Transfers		38,405,343	40,132,670	41,985,540

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	9,393,343	9,675,771	9,835,950
	Special Education-Instruction	11-2XX-100-XXX	3,319,688	3,525,256	3,585,578
	Basic Skills/Remedial-Instruction	11-230-100-XXX	441,615	464,218	484,936
	Bilingual Education-Instruction	11-240-100-XXX	87,371	120,610	160,600
	Vocational Programs-Local-Instruction	11-3XX-100-XXX	286,820	317,823	305,322
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	180,691	204,782	210,100
	School-Sponsored Athletics-Instruction	11-402-100-XXX	489,270	552,862	565,408
	Instructional Alternative Ed Program	11-423-XXX-XXX	154,132	162,000	168,500
	Community Services Programs/Operations	11-800-330-XXX	6,641	5,000	8,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,042,390	3,176,621	3,523,735
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	110,710	119,762	127,654
	Undistributed Expenditures-Health Services	11-000-213-XXX	361,487	375,822	391,812
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	356,905	387,041	358,105
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	265,993	402,287	621,146
	Undistributed Expenditures-Guidance	11-000-218-XXX	604,622	601,144	624,318
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	560,507	623,896	641,653
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	539,991	673,813	687,069
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	387,898	401,998	412,619
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	32,433	65,626	63,750
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	519,475	665,822	499,258
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,258,295	1,297,913	1,317,006
	Undistributed Expenditures-Central Services	11-000-251-XXX	409,617	431,766	448,922
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	80,377	94,072	35,072
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	4,424,296	4,717,275	4,439,375
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,700,484	2,261,096	2,359,328
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	6,014,269	6,705,181	6,972,129
	Total Undistributed Expenditures		19,669,749	23,001,135	23,522,951
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	500
General Fund Current Expenses	Total General Current Expense		34,029,320	38,029,957	38,848,945

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	542,125	71,319	103,621
	Facilities Acquisition and Construction Services	12-000-400-XXX	920,393	561,911	1,858,383
	Interest Deposit to Capital Reserve	10-604	0	50	1,000
	Total Capital Outlay		1,462,518	633,280	1,963,004
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	183,942	165,080	52,032
	General Fund Grand Total		35,675,780	38,828,317	40,863,981
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	23,627	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	209,060	227,230	220,883
	Support Services	20-218-200-XXX	0	2,500	41,486
	Total Preschool Education Aid	20-218-XXX-XXX	209,060	229,730	262,369
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	209,060	229,730	262,369
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	638,471	556,993	473,444
	Title II	20-XXX-XXX-XXX	41,203	42,981	36,533
	Title IV	20-XXX-XXX-XXX	0	28,296	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	447,180	440,750	374,637
	Other	20-XXX-XXX-XXX	0	15,684	13,331
	Total Federal Projects	20-XXX-XXX-XXX	1,126,854	1,084,704	897,945
Special Revenue Fund Expenses	Total Special Revenue Funds		1,359,541	1,314,434	1,160,314
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,426,550	0	0
	Total Debt Service Funds		1,426,550	0	0
All Fund Expenses	Total Expenditures/Appropriations		38,461,871	40,142,751	42,024,295
Expenses Net of Transfers	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	56,528	10,081	38,755
	Total Expenditures Net of Transfers		38,405,343	40,132,670	41,985,540

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	390,770	440,815	440,865	441,865
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	467,557	568,070	568,570	569,670
	Legal Reserve	795,125	750,935	383,201	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	0	0	0
	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	1,070,459	1,358,725	3,190,172	748,686
	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	\$15,582	\$16,427	\$16,840	\$17,423	\$18,245
Total Classroom Instruction	\$9,117	\$9,532	\$9,831	\$9,941	\$10,498
Classroom-Salaries and Benefits	\$8,553	\$8,845	\$9,118	\$9,220	\$9,687
Classroom-General Supplies and Textbooks	\$377	\$320	\$302	\$305	\$323
Classroom-Purchased Services	\$186	\$366	\$411	\$416	\$487
Total Support Services	\$2,216	\$2,247	\$2,479	\$2,507	\$2,781
Support Services-Salaries and Benefits	\$1,947	\$1,971	\$2,101	\$2,123	\$2,295
Total Administrative Costs	\$1,445	\$1,516	\$1,547	\$1,618	\$1,604
Administration Salaries and Benefits	\$1,215	\$1,251	\$1,261	\$1,274	\$1,343
Total Operations and Maintenance of Plant	\$2,338	\$2,640	\$2,425	\$2,792	\$2,738
Operations and Maintenance-Salaries and Benefits	\$1,009	\$1,060	\$1,136	\$1,147	\$1,176
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$421	\$443	\$492	\$498	\$530
Total Equipment Costs	\$119	\$293	\$26	\$38	\$57
Legal Costs	\$58	\$69	\$55	\$103	\$30
Employee Benefits as a percentage of salaries*	30.51%	31.18%	32.89%	32.90%	33.77%

*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
300	Banking	4,000	Interest Income

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Municipal/Public Works	Shared Services for Cleaning in the Borough Hall/Police Buildings	0
Purchasing	The district utilizes multiple local, state, and national purchasing cooperatives in order to combine purchasing power with other governmental entities to optimize pricing.	0
	Participation in the ACES Consortium for the purchase of natural gas and electricity	0
Recycling	Shared Service with Gloucester Twp	0
Staffing - Other	Shared Teacher w/Clementon School District	0
Transportation Services, including Fuel	Jointures w/Clementon and Berlin Twp	0
	Transportation w/Camden County Ed Services	0

Estimated Tax Rates

Municipality	Category	Amount
Pine Hill	(A) General Fund School Levy	12,054,076
	(D) Total School Levy	12,054,076
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	421,091,055
	(H) Estimated Equalized Valuation (as of 10/01/19)	443,088,705
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.8626
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.8626
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	2.7205
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.7205

Employee Contract List for District

Name	Category	Measure
David Hauss	Job Title	Information Technology
	Job Title II	n/a
	Base Annual Salary Amount	\$79,566
	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	07/01/19
	End Date of Contract	06/30/20
	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	4
	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	\$500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,496
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$13,500
	Contractual Post-Employment Benefit Description of Payout of Sick days	Per contracts
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Per Contract
	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
David Hauss	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
Deborah Piccirillo	Job Title	Business Administrator
	Job Title II	n/a
	Base Annual Salary Amount	\$137,702
	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	07/01/19
	End Date of Contract	06/30/20
	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	4
	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
Deborah Piccirillo	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	\$25,600
	Contractual Post-Employment Benefit Description of Payout of Sick days	capped at \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	20 days at per deim
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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	
Dr. Kenneth Koczur	Job Title	Superintendent
	Job Title II	N/A
	Base Annual Salary Amount	\$177,877
	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
Dr. Kenneth Koczur	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/17
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	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	\$4,250
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	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	\$82,800
	Contractual Post-Employment Benefit Description of Payout of Sick days	Capped 180 days as of 6/30/07
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	none per contract
	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
Dr. Kenneth Koczur	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