

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	1,560.0	1,536.0	1,570.0
On Roll Special Ed Full-Time	343.0	337.0	330.0
On Roll Subtotal	1,903.0	1,873.0	1,900.0
In Private School Placements	21.0	24.0	34.0
Sent to Other Districts Regular	6.0	5.0	0.0
Sent to Other Districts Special Ed	8.5	7.0	6.0
Received	286.0	287.0	300.0
In State Facilities	1.0	1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	11,584,866	11,700,715	11,934,729
	Total Tuition	10-1300	4,995,449	5,542,750	5,727,900
	Transportation Fees from Other Local Education Authorities	10-1420-1440	176,781	145,100	145,100
	Unrestricted Miscellaneous Revenues	10-1XXX	195,597	128,700	128,700
	Interest Earned on Maintenance Reserve	10-1XXX	129	25	500
	Interest Earned on Capital Reserve Funds	10-1XXX	429	100	50
	Total Revenues from Local Sources		16,953,251	17,517,390	17,936,979
General Fund Revenues from State Sources	School Choice Aid	10-3116	306,300	349,355	421,448
	Categorical Transportation Aid	10-3121	237,752	588,996	588,996
	Extraordinary Aid	10-3131	211,675	185,000	200,000
	Categorical Special Education Aid	10-3132	883,541	1,283,209	1,283,209
	Equalization Aid	10-3176	14,914,421	14,914,421	15,497,104
	Categorical Security Aid	10-3177	414,356	536,169	536,169
	PARCC Readiness Aid	10-3181	15,735	0	0
	Per Pupil Growth Aid	10-3182	15,735	0	0
	Professional Learning Community Aid	10-3183	16,360	0	0
	Other State Aids	10-3XXX	105,432	0	0
	State Reimbursement for Lead Testing of Drinking Water	10-3300	2,750	0	0
Total Revenues from State Sources		17,124,057	17,857,150	18,526,926	
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	93,549	82,711	84,113
	Total Revenues from Federal Sources		93,549	82,711	84,113
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	788,930	886,287
	Withdrawal from Capital Reserve for Local Share	10-307	0	350,000	0
	Transfers from Other Funds	10-5200	0	11,335	0
	Adjustment for Prior Year Encumbrances		0	2,087,381	0
	Actual Revenues (Over)/Under Expenditures		537,555	0	0
General Fund Revenues	Total Operating Budget		34,708,412	38,694,897	37,434,305

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	38,460	0	0
	Total Revenues from Local Sources	20-1XXX	38,460	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	32,081	0	7,905
	Preschool Education Aid	20-3218	189,821	152,532	152,532
	Total Revenues from State Sources		221,902	152,532	160,437
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	579,092	543,829	462,255
	Title II	20-4451-4455	39,484	53,541	45,510
	Title IV	20-4471-4474	0	33,290	28,296
	I.D.E.A. Part B (Handicapped)	20-4420-4429	451,819	431,831	367,056
	Other	20-4XXX	24,750	15,349	13,047
	Total Revenues from Federal Sources		1,095,145	1,077,840	916,164
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergartenindergarten	20-5200	0	56,528	69,293
Special Revenue Fund Revenues	Total Grants and Entitlements		1,355,507	1,286,900	1,145,894
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	750,266	744,706	0
	Total Revenues from Local Sources		750,266	744,706	0
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	686,934	681,844	0
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		1,437,200	1,426,550	0
Debt Service Fund Revenues	Total Repayment of Debt		1,437,200	1,426,550	0
All Fund Revenues	Total Revenues/Sources		37,501,119	41,408,347	38,580,199
Revenues Net of Transfers	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergartenindergarten	20-5200	0	56,528	69,293
	Total Revenues/Sources Net of Transfers		37,501,119	41,351,819	38,510,906

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	9,122,030	9,674,921	9,731,808	
	Special Education-Instruction	11-2XX-100-XXX	3,151,444	3,472,134	3,519,004	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	457,589	449,527	459,110	
	Bilingual Education-Instruction	11-240-100-XXX	52,655	114,118	120,610	
	Vocational Programs-Local-Instruction	11-3XX-100-XXX	243,638	318,440	317,823	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	171,037	199,237	204,200	
	School-Sponsored Athletics-Instruction	11-402-100-XXX	468,362	565,823	552,787	
	Instructional Alternative Ed Program	11-423-XXX-XXX	157,314	162,000	162,000	
	Community Services Programs/Operations	11-800-330-XXX	3,314	5,000	5,000	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,922,247	2,943,939	3,113,494	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	107,152	115,500	119,762	
	Undistributed Expenditures-Health Services	11-000-213-XXX	385,445	369,191	375,822	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	351,440	383,329	385,041	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	247,302	361,624	402,228	
	Undistributed Expenditures-Guidance	11-000-218-XXX	596,020	633,293	601,144	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	618,436	608,841	623,246	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	527,489	550,956	673,813	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	352,987	384,893	401,626	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	34,498	51,525	63,400	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	486,006	603,837	538,183	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,217,651	1,269,641	1,297,913	
	Undistributed Expenditures-Central Services	11-000-251-XXX	380,419	403,796	415,266	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	89,071	70,000	94,072	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	3,935,383	4,202,891	4,073,190	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,657,697	1,966,695	2,261,096	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	5,803,574	6,676,693	6,698,654	
	Total Undistributed Expenditures			18,712,817	21,596,644	22,137,950
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	25	500
General Fund Current Expenses	Total General Current Expense		32,540,200	36,557,869	37,210,792	

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	218,295	431,971	50,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,753,753	1,533,960	8,383
	Interest Deposit to Capital Reserve	10-604	0	100	50
	Total Capital Outlay		1,972,048	1,966,031	58,433
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	196,164	170,997	165,080
	General Fund Grand Total		34,708,412	38,694,897	37,434,305
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	38,460	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	218,141	209,060	227,230
	Support Services	20-218-200-XXX	0	0	2,500
	Facility Acquisition and Construction Services	20-218-400-XXX	3,761	0	0
	Total Preschool Education Aid	20-218-XXX-XXX	221,902	209,060	229,730
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	221,902	209,060	229,730
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	579,092	543,829	462,255
	Title II	20-XXX-XXX-XXX	39,484	53,541	45,510
	Title IV	20-XXX-XXX-XXX	0	33,290	28,296
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	451,819	431,831	367,056
	Other	20-XXX-XXX-XXX	24,750	15,349	13,047
	Total Federal Projects	20-XXX-XXX-XXX	1,095,145	1,077,840	916,164
Special Revenue Fund Expenses	Total Special Revenue Funds		1,355,507	1,286,900	1,145,894
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,437,200	1,426,550	0
	Total Debt Service Funds		1,437,200	1,426,550	0
All Fund Expenses	Total Expenditures/Appropriations		37,501,119	41,408,347	38,580,199
Expenses Net of Transfers	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	0	56,528	69,293
	Total Expenditures Net of Transfers		37,501,119	41,351,819	38,510,906

Advertised Recapitulation of Balances

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
Restricted for General Operating Budget	Capital Reserve	790,342	390,770	40,870	40,920
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	117,428	467,557	467,582	468,082
	Legal Reserve	593,686	795,125	367,734	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	1,447,484	1,070,459	1,250,703	732,150
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

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	\$15,277	\$15,582	\$16,763	\$17,081	\$16,840
Total Classroom Instruction	\$8,953	\$9,117	\$9,885	\$9,991	\$9,831
Classroom-Salaries and Benefits	\$8,510	\$8,553	\$9,321	\$9,396	\$9,118
Classroom-General Supplies and Textbooks	\$234	\$377	\$280	\$301	\$302
Classroom-Purchased Services	\$209	\$186	\$284	\$294	\$411
Total Support Services	\$2,156	\$2,216	\$2,375	\$2,406	\$2,479
Support Services-Salaries and Benefits	\$1,939	\$1,947	\$2,030	\$2,045	\$2,101
Total Administrative Costs	\$1,463	\$1,445	\$1,523	\$1,557	\$1,547
Administration Salaries and Benefits	\$1,265	\$1,215	\$1,251	\$1,260	\$1,261
Total Operations and Maintenance of Plant	\$2,254	\$2,338	\$2,420	\$2,545	\$2,425
Operations and Maintenance-Salaries and Benefits	\$957	\$1,009	\$1,143	\$1,157	\$1,136
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$407	\$421	\$488	\$509	\$492
Total Equipment Costs	\$93	\$119	\$0	\$232	\$26
Legal Costs	\$51	\$58	\$59	\$75	\$55
Employee Benefits as a percentage of salaries*	29.50%	30.51%	32.85%	32.79%	32.89%

*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

Line Number	Source	Amount	Explanation
300	Prior Year Po's	10,000	Prior year Po's refunds
	Interest Income	7,500	Interest Income
	Facility Rentals	18,000	Grounds and Theater rentals
	Pine Hill borough	20,000	Cleaning of Muni
	Federal Movement	40,000	Erate Reimb

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	accounts payable Clementon	0
Municipal/Public Works	Cleaning Pine Hill Borough	0
Recycling	Shared services with Gloucester Twp Schools	0
Transportation Services, including Fuel	Jointures with Clementon and Berlin Twp	0
	Camden County Ed Services	0

Estimated Tax Rates

Municipality	Category	Amount
Pine Hill	(A) General Fund School Levy	11,817,722
	(D) Total School Levy	12,190,075
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	420,237,736
	(H) Estimated Equalized Valuation (as of 10/01/18)	450,575,267
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.8122
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.9008
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	2.6228
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.7054

Employee Contract List for District

Name	Category	Measure
	Job Title	Information Technology
	Job Title II	na
	Base Annual Salary Amount	\$77,249
	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	07/01/18
	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	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)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$20,942
	Contractual Post-Employment Benefit Description of Payout of Sick days	\$50 per day
	Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem at 20 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	na
	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 A. Piccirillo	Job Title	Business Administrator
	Job Title II	na
	Base Annual Salary Amount	\$148,952
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	07
	Shared District	0880
	Job Title Other District	School Business Adm
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	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	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 A. 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	\$25,304
	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 diem
	Contractual Post-Employment Benefit Description of Payout of Personal days	na
	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. Ken Koczur	Job Title	Superintendent
	Job Title II	na
	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. Ken 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)	\$6,000
	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	NA
	Contractual Post-Employment Benefit Description of Payout of Personal days	NA
	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. Ken 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