

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	1,456.0	1,475.0	1,503.0
On Roll Special Ed Full-Time	363.0	391.0	394.0
On Roll Subtotal	1,819.0	1,866.0	1,897.0
In Private School Placements	29.0	18.0	11.0
Sent to Other Districts Regular	5.0	4.0	5.0
Sent to Other Districts Special Ed	5.0	9.0	16.0
Received	282.0	338.0	338.0

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	12,173,424	12,173,424	12,295,158
	Total Tuition	10-1300	5,831,972	5,842,915	6,504,351
	Transportation Fees from Other Local Education Authorities	10-1420-1440	107,321	171,000	171,000
	Rents and Royalties	10-1910	0	0	10,000
	Unrestricted Miscellaneous Revenues	10-1XXX	64,822	70,500	60,500
	Interest Earned on Maintenance Reserve	10-1XXX	1,009	1,100	500
	Interest Earned on Capital Reserve Funds	10-1XXX	882	1,000	500
	Other Restricted Miscellaneous Revenues	10-1XXX	207	0	0
	Total Revenues from Local Sources			18,179,637	18,259,939
General Fund Revenues from State Sources	School Choice Aid	10-3116	376,240	272,814	256,846
	Categorical Transportation Aid	10-3121	588,996	588,996	588,996
	Extraordinary Aid	10-3131	588,842	200,000	200,000
	Categorical Special Education Aid	10-3132	1,283,209	1,283,209	1,283,209
	Equalization Aid	10-3176	15,856,780	17,368,019	18,677,592
	Categorical Security Aid	10-3177	536,169	536,169	536,169
	Other State Aids	10-3XXX	114,437	0	0
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	103,621	0	0
	Total Revenues from State Sources			19,448,294	20,249,207
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	109,438	95,731	103,973
	Ffcra/SEMI and ARRA/SEMI Revenue	10-4210	8,817	0	0
	Total Revenues from Federal Sources			118,255	95,731
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	2,047,967	0
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	2,045,000
	Withdrawal from Maintenance Reserve	10-310	0	0	500,000
	Transfers from Other Funds	10-5200	107,223	0	0
	Adjustment for Prior Year Encumbrances		0	2,909,949	0
	Actual Revenues (Over)/Under Expenditures			-1,828,731	0
General Fund Revenues	Total Operating Budget		36,024,678	43,562,793	43,233,794

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	195,000	210,000
	Scholarship Fund Revenue	20-1770	0	3,000	3,000
	Other Revenue from Local Sources	20-1XXX	13,416	0	0
	Total Revenues from Local Sources	20-1XXX	13,416	198,000	213,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	0	13,620
	Preschool Education Aid	20-3218	209,994	126,330	214,575
	Total Revenues from State Sources		209,994	126,330	228,195
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	640,526	475,420	426,750
	Title II	20-4451-4455	59,676	54,891	50,991
	Title III	20-4491-4494	4,090	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	486,198	399,876	375,850
	CARES Act Education Stabilization Fund	20-4530	52,002	0	0
	CARES-Digital Divide Grant	20-4531	39,281	0	0
	Coronavirus Relief Fund (CRF)	20-4532	158,128	0	0
	CRRSA Act-ESSER II	20-4534	96,901	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	4,550	0	0
	Other	20-4XXX	0	13,392	0
	Total Revenues from Federal Sources		1,541,352	943,579	853,591
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	38,755	161,200	29,997
Special Revenue Fund Revenues	Total Grants and Entitlements		1,803,517	1,429,109	1,324,783
All Fund Revenues	Total Revenues/Sources		37,828,195	44,991,902	44,558,577
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	38,755	161,200	29,997
	Total Revenues/Sources Net of Transfers		37,789,440	44,830,702	44,528,580

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	9,647,860	10,351,584	10,623,356	
	Special Education-Instruction	11-2XX-100-XXX	3,332,878	3,987,075	4,254,838	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	394,671	449,222	463,380	
	Bilingual Education-Instruction	11-240-100-XXX	148,557	159,528	164,395	
	Vocational Programs-Local-Instruction	11-3XX-100-XXX	286,474	312,285	323,317	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	148,342	218,100	218,100	
	School-Sponsored Athletics-Instruction	11-402-100-XXX	411,423	566,685	568,638	
	Instructional Alternative Ed Program	11-423-XXX-XXX	64,942	168,500	168,410	
	Community Services Programs/Operations	11-800-330-XXX	0	8,500	8,500	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,919,737	2,525,716	2,974,117	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	132,392	131,165	144,763	
	Undistributed Expenditures-Health Services	11-000-213-XXX	359,575	407,359	426,498	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	323,523	368,907	378,670	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	113,259	505,947	595,459	
	Undistributed Expenditures-Guidance	11-000-218-XXX	521,592	601,250	622,907	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	563,310	661,419	680,176	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	659,111	717,245	738,435	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	319,895	425,473	437,283	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	19,614	63,750	63,750	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	472,863	571,709	573,015	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,342,298	1,436,975	1,425,521	
	Undistributed Expenditures-Central Services	11-000-251-XXX	410,157	453,725	453,670	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	10,336	35,072	80,072	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	4,495,401	5,596,303	4,622,971	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	980,396	2,501,044	2,652,426	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	6,471,402	7,202,941	7,453,122	
	Total Undistributed Expenditures			19,114,861	24,206,000	24,322,855
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1,100	500
General Fund Current Expenses	Total General Current Expense		33,550,008	40,428,579	41,116,289	

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	823,358	826,569	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,608,913	2,261,452	2,053,383
	Interest Deposit to Capital Reserve	10-604	0	1,000	500
	Total Capital Outlay		2,432,271	3,089,021	2,053,883
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	42,399	45,193	63,622
	General Fund Grand Total		36,024,678	43,562,793	43,233,794
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	13,416	0	0
	Student Activity Fund	20-475-XXX-XXX	0	195,000	210,000
	Scholarship Fund	20-476-XXX-XXX	0	3,000	3,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	248,749	246,044	215,046
	Support Services	20-218-200-XXX	0	41,486	43,146
	Total Preschool Education Aid	20-218-XXX-XXX	248,749	287,530	258,192
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	248,749	287,530	258,192
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	640,526	475,420	426,750
	Title II	20-XXX-XXX-XXX	59,676	54,891	50,991
	Title III	20-XXX-XXX-XXX	4,090	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	486,198	399,876	375,850
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	52,002	0	0
	Other	20-XXX-XXX-XXX	0	13,392	0
	Bridging the Digital Divide Program	20-478-XXX-XXX	39,281	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	158,128	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	96,901	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	4,550	0	0
	Total Federal Projects	20-XXX-XXX-XXX	1,541,352	943,579	853,591
Special Revenue Fund Expenses	Total Special Revenue Funds		1,803,517	1,429,109	1,324,783
All Fund Expenses	Total Expenditures/Appropriations		37,828,195	44,991,902	44,558,577
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	38,755	161,200	29,997
	Total Expenditures Net of Transfers		37,789,440	44,830,702	44,528,580

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	3,269,002	2,956,020	1,430,868	1,430,868
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	881,256	2,489,360	2,490,360	445,860
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	1,008,638	1,509,647	1,510,747	1,011,247
	Legal Reserve	906,016	522,815	0	0
	Unemployment Fund	130,564	180,771	180,771	215,771
	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 Special Revenue Fund	Student Activity Fund	0	0	0	0
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	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	\$16,358	\$17,075	\$19,135	\$19,054	\$18,862
Total Classroom Instruction	\$9,318	\$10,101	\$11,201	\$10,744	\$11,029
Classroom-Salaries and Benefits	\$8,821	\$9,353	\$10,322	\$9,901	\$10,119
Classroom-General Supplies and Textbooks	\$245	\$553	\$372	\$357	\$396
Classroom-Purchased Services	\$251	\$195	\$507	\$486	\$514
Total Support Services	\$2,309	\$2,191	\$2,796	\$2,678	\$2,778
Support Services-Salaries and Benefits	\$2,074	\$2,039	\$2,328	\$2,230	\$2,321
Total Administrative Costs	\$1,517	\$1,581	\$1,680	\$1,679	\$1,675
Administration Salaries and Benefits	\$1,252	\$1,382	\$1,407	\$1,426	\$1,416
Total Operations and Maintenance of Plant	\$2,725	\$2,748	\$2,779	\$3,301	\$2,735
Operations and Maintenance-Salaries and Benefits	\$1,029	\$1,047	\$1,257	\$1,197	\$1,172
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$445	\$389	\$545	\$522	\$515
Total Equipment Costs	\$64	\$456	\$0	\$444	\$0
Legal Costs	\$61	\$35	\$31	\$30	\$29
Employee Benefits as a percentage of salaries*	31.89%	33.08%	33.14%	33.03%	33.09%

*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.

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 services w/Gloucester Twp Schools	0
Transportation Services, including Fuel	Jointures with Clementon and Berlin Twp Schools	0

Estimated Tax Rates

Municipality	Category	Amount
Pine Hill	(A) General Fund School Levy	12,234,291
	(D) Total School Levy	12,234,291
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	444,523,869
	(H) Estimated Equalized Valuation (as of 10/01/21)	531,064,020
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	2.7522
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	2.7522
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	2.3037
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	2.3037

Employee Contract List for District

Name	Category	Measure
Dave Hauss	Job Title	Information Technology
	Job Title II	None Reported
	Base Annual Salary Amount	\$81,953
	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
	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	\$600
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1
	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 contract
	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
Dave 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
Dr. Cherie Bratty	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$159,000
	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	10/01/21
	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	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
Dr. Cherie Bratty	Total Allowances Amount	\$4,000
	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	\$19,570
	Contractual Post-Employment Benefit Description of Payout of Sick days	per diem per contract-capped at \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem per contract-capped at \$15,000
	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
	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. Melissa Williams	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$169,625
	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. Melissa Williams	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/16/21
	End Date of Contract	06/30/25
	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	\$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	\$24,143
	Contractual Post-Employment Benefit Description of Payout of Sick days	per contract-capped at \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	per contract capped at 25
	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. Melissa Williams	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