

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	1,475.0	1,540.0	1,538.0
On Roll Special Ed Full-Time	391.0	379.0	379.0
On Roll Subtotal	1,866.0	1,919.0	1,917.0
In Private School Placements	18.0	17.0	17.0
Sent to Contracted Preschool		9.0	0.0
Sent to Other Districts Regular	4.0	2.0	11.0
Sent to Other Districts Special Ed	9.0	8.0	17.0
Received	338.0	362.0	362.0
In State Facilities		3.0	3.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	12,173,424	12,295,158	12,541,061
	Total Tuition	10-1300	6,135,251	6,504,351	7,209,115
	Transportation Fees from Other Local Education Authorities	10-1420-1440	76,127	171,000	125,000
	Rents and Royalties	10-1910	0	10,000	10,000
	Unrestricted Miscellaneous Revenues	10-1XXX	352,910	60,500	60,500
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	0	100
	Interest Earned on Maintenance Reserve	10-1XXX	1,510	500	500
	Interest Earned on Capital Reserve Funds	10-1XXX	2,491	500	500
	Total Revenues from Local Sources		18,741,713	19,042,009	19,946,776
General Fund Revenues from State Sources	School Choice Aid	10-3116	272,814	256,846	290,552
	Categorical Transportation Aid	10-3121	588,996	588,996	588,996
	Extraordinary Aid	10-3131	361,045	200,000	200,000
	Categorical Special Education Aid	10-3132	1,283,209	1,283,209	1,283,209
	Equalization Aid	10-3176	17,368,019	18,677,592	21,376,595
	Categorical Security Aid	10-3177	536,169	536,169	536,169
	Other State Aids	10-3XXX	212,234	0	0
	Total Revenues from State Sources		20,622,486	21,542,812	24,275,521
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	113,619	103,973	88,933
	Total Revenues from Federal Sources		113,619	103,973	88,933
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	0	1,832,262
	Withdrawal from Capital Reserve for Local Share	10-307	0	2,045,000	1,732,432
	Withdrawal from Maintenance Reserve	10-310	0	500,000	597,400
	Adjustment for Prior Year Encumbrances		0	2,871,948	0
	Actual Revenues (Over)/Under Expenditures		-2,234,358	0	0
General Fund Revenues	Total Operating Budget		37,243,460	46,105,742	48,473,324

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	193,074	3,000	5,000
	Scholarship Fund Revenue	20-1770	0	3,000	0
	Other Revenue from Local Sources	20-1XXX	25,285	0	0
	Total Revenues from Local Sources	20-1XXX	218,359	6,000	5,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	13,620	26,796
	Preschool Education Aid	20-3218	113,154	214,575	1,124,930
	Total Revenues from State Sources		113,154	228,195	1,151,726
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	471,642	426,750	374,061
	Title II	20-4451-4455	40,998	50,991	52,091
	Title III	20-4491-4494	11,514	0	12,708
	Title VI	20-4417-4418	0	0	33,011
	ARP-IDEA Preschool	20-4409	3,346	0	0
	ARP-IDEA Basic	20-4419	78,112	0	0
	IDEA Part B (Handicapped)	20-4420-4429	419,089	375,850	375,000
	ARP-ESSER	20-4540	1,310,953	1,228,690	0
	CRRSA Act-ESSER II	20-4534	1,311,886	890,440	0
	CRRSA Act-Learning Acceleration Grant	20-4535	24,106	0	0
	CRRSA Act-Mental Health Grant	20-4536	7,799	0	0
	Total Revenues from Federal Sources		3,679,445	2,972,721	846,871
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	161,200	29,997	222,895
Special Revenue Fund Revenues	Total Grants and Entitlements		4,160,806	3,236,913	2,226,992
All Fund Revenues	Total Revenues/Sources		41,404,266	49,342,655	50,700,316
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	161,200	29,997	222,895
	Total Revenues/Sources Net of Transfers		41,243,066	49,312,658	50,477,421

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	9,656,658	11,033,356	11,549,798
	Special Education-Instruction	11-2XX-100-XXX	3,167,649	4,396,749	4,440,714
	Basic Skills/Remedial-Instruction	11-230-100-XXX	398,480	447,780	457,056
	Bilingual Education-Instruction	11-240-100-XXX	149,073	174,395	172,702
	Vocational Programs-Local-Instruction	11-3XX-100-XXX	360,005	337,317	338,221
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	154,704	218,100	223,600
	School-Sponsored Athletics-Instruction	11-402-100-XXX	477,503	718,638	710,559
	Instructional Alternative Ed Program	11-423-XXX-XXX	141,054	168,410	174,210
	Community Services Programs/Operations	11-800-330-XXX	0	8,500	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,700,564	2,974,117	3,667,452
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	132,151	147,763	146,151
	Undistributed Expenditures-Health Services	11-000-213-XXX	341,420	436,498	423,597
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	313,659	378,670	420,648
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	461,375	621,459	1,071,027
	Undistributed Expenditures-Guidance	11-000-218-XXX	555,779	852,907	839,217
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	596,611	890,176	918,542
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	652,430	818,435	777,079
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	391,866	467,283	461,081
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	68,689	63,750	63,750
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	523,457	573,015	591,444
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,292,801	1,430,638	1,195,560
	Undistributed Expenditures-Central Services	11-000-251-XXX	475,360	464,167	475,318
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	154,995	180,072	185,922
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	4,813,729	5,164,364	5,546,484
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,287,251	2,528,932	3,459,460
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	6,739,054	7,443,122	7,978,730
Total Undistributed Expenditures			20,501,191	25,435,368	28,221,462

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	500	500
	Interest Earned on Current Expense Emergency Res	10-607	0	0	100
General Fund Current Expenses	Total General Current Expense		35,006,317	42,939,113	46,288,922
Capital Outlay	Equipment	12-XXX-XXX-730	562,047	625,419	309,847
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,611,474	2,477,088	1,838,215
	Interest Deposit to Capital Reserve	10-604	0	500	500
	Total Capital Outlay		2,173,521	3,103,007	2,148,562
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	63,622	63,622	35,840
	General Fund Grand Total		37,243,460	46,105,742	48,473,324
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	25,285	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	225,868	215,046	686,245
	Support Services	20-218-200-XXX	48,486	43,146	521,949
	Facility Acquisition and Construction Services	20-218-400-XXX	0	0	166,427
	Total Preschool Education Aid	20-218-XXX-XXX	274,354	258,192	1,374,621
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	274,354	258,192	1,374,621
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	471,642	426,750	374,061
	Title II	20-XXX-XXX-XXX	40,998	50,991	52,091
	Title III	20-XXX-XXX-XXX	11,514	0	12,708
	Title VI	20-XXX-XXX-XXX	0	0	33,011
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	419,089	375,850	375,000
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	78,112	0	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	3,346	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	1,311,886	890,440	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	24,106	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	7,799	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	1,310,953	1,228,690	0
	Total Federal Projects	20-XXX-XXX-XXX	3,679,445	2,972,721	846,871
Special Revenue Fund Expenses	Total Special Revenue Funds		4,160,806	3,236,913	2,226,992
All Fund Expenses	Total Expenditures/Appropriations		41,404,266	49,342,655	50,700,316

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	161,200	29,997	222,895
	Total Expenditures Net of Transfers		41,243,066	49,312,658	50,477,421

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	2,956,020	1,663,619	1,663,619	864,676
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	2,489,360	3,991,851	1,947,351	215,419
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	1,509,647	2,661,158	2,161,658	1,564,758
	Legal Reserve	522,815	1,033,319	1,033,319	0
	Unemployment Fund	180,771	181,025	181,025	181,025
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	400,000	400,000	400,100
	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	174,588	186,190	186,190	186,190
	Scholarship Fund	1,528	1,278	1,278	778
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,075	\$17,255	\$18,862	\$19,637	\$20,843
Total Classroom Instruction	\$10,101	\$9,770	\$11,029	\$11,120	\$11,813
Classroom-Salaries and Benefits	\$9,353	\$9,083	\$10,119	\$10,170	\$10,703
Classroom-General Supplies and Textbooks	\$553	\$421	\$396	\$443	\$516
Classroom-Purchased Services	\$195	\$266	\$514	\$507	\$595
Total Support Services	\$2,191	\$2,473	\$2,778	\$3,115	\$3,484
Support Services-Salaries and Benefits	\$2,039	\$2,139	\$2,321	\$2,664	\$2,684
Total Administrative Costs	\$1,581	\$1,661	\$1,675	\$1,701	\$1,589
Administration Salaries and Benefits	\$1,382	\$1,358	\$1,416	\$1,386	\$1,247
Total Operations and Maintenance of Plant	\$2,748	\$2,835	\$2,735	\$2,965	\$3,191
Operations and Maintenance-Salaries and Benefits	\$1,047	\$978	\$1,172	\$1,134	\$1,181
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$389	\$428	\$515	\$606	\$612
Total Equipment Costs	\$456	\$302	\$0	\$326	\$249
Legal Costs	\$35	\$36	\$29	\$29	\$31
Employee Benefits as a percentage of salaries*	33.08%	34.39%	33.09%	31.32%	33.17%

*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 2022-23 revised appropriations and the 2023-24 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
150	BERLIN/CLEMENTON TUITION	7,209,024	TUITION
190	BERLIN/CLEMENTON TUITION	704,673	INCREASED ENROLLMENT
300	ERATE, INTEREST, MISC	60,500	ERATE, INTEREST, MISC REV

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Purchasing	PARTICIPATION IN THE ACES CONSORTIUM FOR THE PURCHASE OF NATURAL GAS AND ELETTRICITY	0
	SHARED SERICES FOR CLEANING IN THE BOROUGH HALL/POLICE BUILDINGS	0
	MAINTENANCE AND STAFF SUPPLIES THROUGH ED DATA CONSORTIUM	0
Recycling	SHARED SERVIC WITH GLOUCESTER TOWNSHIP SCHOOLS	0
Transportation Services, including Fuel	JOINTURES WITH CLEMENTON AND BERLIN TWP SCHOOLS	0
	TRANSPORTATION THOROUGH CAMDEN COUNTY EDUCATIONAL SERIVCES CONSORTIUM	0

Estimated Tax Rates

Municipality	Category	Amount
Pine Hill	(A) General Fund School Levy	12,418,110
	(D) Total School Levy	12,418,110
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	443,409,100
	(H) Estimated Equalized Valuation (as of 10/01/22)	613,632,736
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	2.8006
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	2.8006
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	2.0237
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	2.0237

Employee Contract List for District

Name	Category	Measure
Dr. Cherie Bratty	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$164,088
	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	07/01/22
	End Date of Contract	06/30/23
	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	\$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	\$20,195
	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	

Employee Contract List for District

Name	Category	Measure
Dr. Cherie Bratty	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	\$182,320
	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	06/30/25
	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

Employee Contract List for District

Name	Category	Measure
Dr. Melissa Williams	Total Allowances Amount	\$3,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$478
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$25,951
	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 days
	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	