

### Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	1,520.0	1,456.0	1,418.0
On Roll Special Ed Full-Time	366.0	363.0	369.0
On Roll Subtotal	1,886.0	1,819.0	1,787.0
In Private School Placements	29.0	29.0	26.0
Sent to Other Districts Regular	7.0	5.0	3.0
Sent to Other Districts Special Ed	6.0	5.0	7.0
Received	287.0	282.0	220.0
In State Facilities	2.0		0.0

## Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	11,934,729	12,173,424	12,173,424
	Total Tuition	10-1300	5,769,452	5,786,053	5,842,915
	Transportation Fees from Other Local Education Authorities	10-1420-1440	80,552	171,000	171,000
	Unrestricted Miscellaneous Revenues	10-1XXX	1,960,984	124,000	70,500
	Interest Earned on Maintenance Reserve	10-1XXX	568	1,100	1,100
	Interest Earned on Capital Reserve Funds	10-1XXX	441	1,000	1,000
	Total Revenues from Local Sources		19,746,726	18,256,577	18,259,939
General Fund Revenues from State Sources	School Choice Aid	10-3116	421,448	376,240	272,814
	Categorical Transportation Aid	10-3121	588,996	588,996	588,996
	Extraordinary Aid	10-3131	334,520	200,000	200,000
	Categorical Special Education Aid	10-3132	1,283,209	1,283,209	1,283,209
	Equalization Aid	10-3176	15,497,104	15,856,780	17,368,019
	Categorical Security Aid	10-3177	536,169	536,169	536,169
	Other State Aids	10-3XXX	2,030	0	0
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	0	103,621	0
Total Revenues from State Sources		18,663,476	18,945,015	20,249,207	
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	97,402	91,901	95,731
	Total Revenues from Federal Sources		97,402	91,901	95,731
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	2,824,687	2,047,967
	Transfers from Other Funds	10-5200	247,523	0	0
	Adjustment for Prior Year Encumbrances		0	2,544,355	0
	Actual Revenues (Over)/Under Expenditures		-4,096,710	0	0
General Fund Revenues	Total Operating Budget		34,658,417	42,662,535	40,652,844
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	194,511	195,000
	Scholarship Fund Revenue	20-1770	0	3,028	3,000
	Other Revenue from Local Sources	20-1XXX	14,955	0	0
	Total Revenues from Local Sources	20-1XXX	14,955	197,539	198,000

## Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	219,649	223,614	126,330
	Total Revenues from State Sources		219,649	223,614	126,330
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	525,483	559,317	475,420
	Title II	20-4451-4455	42,981	64,578	54,891
	I.D.E.A. Part B (Handicapped)	20-4420-4429	456,434	470,443	399,876
	CARES Act Education Stabilization Fund	20-4530	387,864	0	0
	CARES-Digital Divide Grant	20-4531	0	39,281	0
	Coronavirus Relief Fund (CRF)	20-4532	0	158,128	0
	Other	20-4XXX	0	15,755	13,392
	Total Revenues from Federal Sources		1,412,762	1,307,502	943,579
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	10,081	38,755	161,200
Special Revenue Fund Revenues	Total Grants and Entitlements		1,657,447	1,767,410	1,429,109
All Fund Revenues	Total Revenues/Sources		36,315,864	44,429,945	42,081,953
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	10,081	38,755	161,200
	Total Revenues/Sources Net of Transfers		36,305,783	44,391,190	41,920,753

## Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	9,075,613	10,243,306	10,331,584
	Special Education-Instruction	11-2XX-100-XXX	3,273,123	3,611,030	3,987,075
	Basic Skills/Remedial-Instruction	11-230-100-XXX	460,642	484,936	449,222
	Bilingual Education-Instruction	11-240-100-XXX	150,609	160,600	159,528
	Vocational Programs-Local-Instruction	11-3XX-100-XXX	263,617	307,633	312,285
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	175,326	215,160	218,100
	School-Sponsored Athletics-Instruction	11-402-100-XXX	506,095	563,889	566,685
	Instructional Alternative Ed Program	11-423-XXX-XXX	152,714	113,500	168,500
	Community Services Programs/Operations	11-800-330-XXX	2,259	8,500	8,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,071,150	3,475,215	2,525,716
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	117,796	127,654	131,165
	Undistributed Expenditures-Health Services	11-000-213-XXX	337,857	393,043	407,359
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	325,181	358,464	368,907
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	355,344	697,624	505,947
	Undistributed Expenditures-Guidance	11-000-218-XXX	571,399	599,318	601,250
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	566,919	613,682	661,419
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	643,716	705,069	717,245
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	375,111	387,623	425,473
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	28,650	43,750	63,750
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	538,125	534,497	519,709
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,275,953	1,373,295	1,386,975
	Undistributed Expenditures-Central Services	11-000-251-XXX	402,190	485,198	463,725
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	93,760	35,923	35,072
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	4,657,569	4,594,851	4,405,473
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,452,087	2,549,058	2,385,548
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	6,230,203	7,048,076	7,182,941
	Total Undistributed Expenditures		20,043,010	24,022,340	22,787,674
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1,100
General Fund Current Expenses	Total General Current Expense		34,103,008	39,731,994	38,990,253

## Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	119,512	784,473	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	348,556	2,093,036	1,616,398
	Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
	Total Capital Outlay		468,068	2,878,509	1,617,398
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	87,341	52,032	45,193
	General Fund Grand Total		34,658,417	42,662,535	40,652,844
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	14,955	0	0
	Student Activity Fund	20-475-XXX-XXX	0	194,511	195,000
	Scholarship Fund	20-476-XXX-XXX	0	3,028	3,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	229,730	220,883	246,044
	Support Services	20-218-200-XXX	0	41,486	41,486
	Total Preschool Education Aid	20-218-XXX-XXX	229,730	262,369	287,530
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	229,730	262,369	287,530
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	525,483	559,317	475,420
	Title II	20-XXX-XXX-XXX	42,981	64,578	54,891
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	456,434	470,443	399,876
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	387,864	0	0
	Other	20-XXX-XXX-XXX	0	15,755	13,392
	Bridging the Digital Divide Program	20-478-XXX-XXX	0	39,281	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	158,128	0
	Total Federal Projects	20-XXX-XXX-XXX	1,412,762	1,307,502	943,579
Special Revenue Fund Expenses	Total Special Revenue Funds		1,657,447	1,767,410	1,429,109
All Fund Expenses	Total Expenditures/Appropriations		36,315,864	44,429,945	42,081,953
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	10,081	38,755	161,200
	Total Expenditures Net of Transfers		36,305,783	44,391,190	41,920,753

## Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	440,815	881,256	882,256	883,256
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	568,070	1,008,638	1,009,738	1,010,838
	Legal Reserve	750,935	906,016	522,815	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	1,358,725	3,269,002	2,327,516	802,364
	Repayment of Debt	0	0	0	0

### Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,427	\$16,358	\$18,245	\$18,664	\$19,135
Total Classroom Instruction	\$9,532	\$9,318	\$10,498	\$10,761	\$11,201
Classroom-Salaries and Benefits	\$8,845	\$8,821	\$9,687	\$9,706	\$10,322
Classroom-General Supplies and Textbooks	\$320	\$245	\$323	\$526	\$372
Classroom-Purchased Services	\$366	\$251	\$487	\$529	\$507
Total Support Services	\$2,247	\$2,309	\$2,781	\$2,760	\$2,796
Support Services-Salaries and Benefits	\$1,971	\$2,074	\$2,295	\$2,246	\$2,328
Total Administrative Costs	\$1,516	\$1,517	\$1,604	\$1,685	\$1,680
Administration Salaries and Benefits	\$1,251	\$1,252	\$1,343	\$1,404	\$1,407
Total Operations and Maintenance of Plant	\$2,640	\$2,725	\$2,738	\$2,827	\$2,779
Operations and Maintenance-Salaries and Benefits	\$1,060	\$1,029	\$1,176	\$1,168	\$1,257
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$443	\$445	\$530	\$531	\$545
Total Equipment Costs	\$293	\$64	\$57	\$432	\$0
Legal Costs	\$69	\$61	\$30	\$32	\$31
Employee Benefits as a percentage of salaries*	31.18%	31.89%	33.77%	34.23%	33.14%

\*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 2020-21 revised appropriations and the 2021-22 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 Twp schools tuition	3,027,083	Tuition sending district
	Clementon School district	2,518,970	Tuition sending district
	Tuition	150,000	Homeless
250	transportation	85,000	sending dist and homeless routes
	Transportation	86,000	State responsible children
300	Bank	9,500	Interest Income
	Erate	28,500	Erate Reimb
	Prior Year Expenses Reimb	7,500	Prior year expenses refunded
	Misc facility rentals	25,000	Grounds, auditorium rentals



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 w/clementon and Berlin Twp schools	0

## Estimated Tax Rates

Municipality	Category	Amount
Pine Hill	(A) General Fund School Levy	12,173,424
	(D) Total School Levy	12,173,424
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	420,686,847
	(H) Estimated Equalized Valuation (as of 10/01/20)	465,566,514
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.8937
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.8937
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	2.6148
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.6148

Employee Contract List for District

Name	Category	Measure
David 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	07/01/20
	End Date of Contract	06/30/21
	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)	\$33,505
	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
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	None Reported
	Base Annual Salary Amount	\$141,833
	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	07/01/20
	End Date of Contract	06/30/21
	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)	\$12,258
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$25,910
	Contractual Post-Employment Benefit Description of Payout of Sick days	capped at \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	days available at resign/retriement
	Contractual Post-Employment Benefit Description of Payout of Personal days	none
	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	None Reported
	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	\$96,483
	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	per diem capped at 20 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	

**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