

Camden - Pine Hill Boro

Notice is hereby given to the legal voters of the Pine Hill School District, in the County of Camden, of the State of New Jersey, that a Public Hearing will be held in the Overbrook High School Media Center of the Pine Hill Board of Education, 1200 Turnerville Road, Pine Hill, NJ 08021, on May 5, 2026 at 5:30PM, for the purpose of conducting a public hearing on the following budget for the 2026-2027 school year.

Advertised Enrollments

Enrollment Categories	October 15, 2024 Actual	October 15, 2025 Actual	October 15, 2026 Estimated
Pupils On Roll Regular Full-Time	1,650	1,636	1,639
Pupils On Roll - Special Full-Time	343	348	357
Subtotal - Pupils On Roll	1,993	1,984	1,996
Private School Placements	19	26	34
Pupils Sent to Contracted Preschool Prog	6	3	0
Pupils Sent to Other Districts - Reg Prog	6	6	9
Pupils Sent to Other Dists - Spec Ed Prog	9	9	22
Pupils Received	381	365	376
Pupils in State Facilities	0	3	3

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Camden - Pine Hill Boro
Advertised Revenues

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy-Base Budget	10-1210	12,791,881	13,078,450	14,059,334
Total Tax Levy	10-121x	12,791,881	13,078,450	14,059,334
Total Tuition	10-1300	8,577,143	6,514,073	7,718,972
Transportation Fees from Other Local Education Authorities	10-1420-1440	123,528	100,000	120,000
Rents and Royalties	10-1910	0	10,000	10,000
Unrestricted Miscellaneous Revenues	10-1XXX	386,898	61,150	450,000
Interest Earned On Current Expense Emergency Reserve	10-1XXX	382,856	100	100
Interest Earned on Maintenance Reserve	10-1XXX	0	300	300
Interest Earned on Capital Reserve Funds	10-1XXX	121,755	250	250
Total Revenues from Local Sources		22,384,061	19,764,323	22,358,956
Revenues from State Sources:				
School Choice Aid	10-3116	313,959	381,510	402,528
Categorical Transportation Aid	10-3121	588,996	374,056	438,485
Extraordinary Aid	10-3131	507,870	300,000	505,000
Categorical Special Education Aid	10-3132	1,703,900	2,145,711	2,342,829
Equalization Aid	10-3176	23,270,005	24,519,615	25,922,335
Categorical Security Aid	10-3177	536,169	625,632	621,265
Other State Aids	10-3XXX	83,615	0	85,000
State Reimbursement for Menstrual Products	10-3301	4,308	0	0
Total Revenues from State Sources		27,008,822	28,346,524	30,317,442
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	43,969	10,524	24,837
Total Revenues from Federal Sources		43,969	10,524	24,837

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Budgeted Fund Balance-Operating Budget	10-303	0	9,102,899	4,716,294
Withdrawal from Capital Reserve for Local Share	10-307	0	0	1,718,000
Adjustment for Prior Year Encumbrances		0	199,875	0
Actual Revenues (Over)/Under Expenditures		-5,242,594	0	0
Total Operating Budget		44,194,258	57,424,145	59,135,529
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	203,224	12,000	12,000
Other Revenue from Local Sources	20-1XXX	479,374	0	0
Total Revenues from Local Sources	20-1XXX	682,598	12,000	12,000
Revenues from State Sources:				
Preschool Education Aid-Prior Year Carryover	20-3218	0	216,882	825,201
Preschool Education Aid	20-3218	965,008	1,388,443	1,274,442
Total Revenues from State Sources		965,008	1,605,325	2,099,643
Revenues from Federal Sources:				
Title I	20-4411-4416	633,216	683,204	512,403
Title II	20-4451-4455	56,183	70,694	53,021
Title III	20-4491-4494	17,189	15,910	11,933
IDEA Part B (Handicapped)	20-4420-4429	479,102	553,821	415,366
ARP-ESSER	20-4540	289,519	0	0
Total Revenues from Federal Sources		1,475,209	1,323,629	992,723
Transfers from Operating Budget-Pre-Kindergarten	20-5200	247,383	360,666	196,068
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-19,875	0	0
Total Grants and Entitlements		3,350,323	3,301,620	3,300,434
Total Revenues/Sources		47,544,581	60,725,765	62,435,963
Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	247,383	360,666	196,068
Total Revenues/Sources Net of Transfers		47,297,198	60,365,099	62,239,895

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Camden - Pine Hill Boro
Advertised Appropriations

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	11,419,195	13,190,870	13,806,727
Special Education-Instruction	11-2XX-100-XXX	3,960,722	5,434,654	5,187,542
Basic Skills/Remedial-Instruction	11-230-100-XXX	298,019	503,354	454,852
Bilingual Education-Instruction	11-240-100-XXX	105,706	167,102	217,229
Vocational Programs-Local- Instruction	11-3XX-100-XXX	306,944	376,758	499,596
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	193,234	222,750	234,000
School-Sponsored Athletics- Instruction	11-402-100-XXX	689,368	654,882	799,344
Instructional Alternative Ed Program	11-423-XXX-XXX	79,349	181,240	177,131
Community Services Programs/Operations	11-800-330-XXX	2,305	5,000	5,000
Support Services:				
Undistributed Expenditures- Instruction (Tuition)	11-000-100-XXX	2,822,714	3,724,876	5,572,928
Undistributed Expenditures- Attendance and Social Work	11-000-211-XXX	133,521	165,191	188,504
Undistributed Expenditures-Health Services	11-000-213-XXX	366,395	449,942	440,990
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	466,518	593,172	631,450
Undistributed Expenditures-Other Support Services, Students>Extraordinary Services	11-000-217-XXX	753,682	1,188,650	959,352
Undistributed Expenditures- Guidance	11-000-218-XXX	962,617	1,101,955	1,128,301
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	899,133	1,213,871	1,165,125
Undistributed Expenditures- Improvement of Instruction Services	11-000-221-XXX	679,326	764,498	854,609
Undistributed Expenditures- Education Media Services/Library	11-000-222-XXX	544,181	609,279	629,062

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Undistributed Expenditures- Instructional Staff Training Services	11-000-223-XXX	22,101	65,000	53,000
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	620,257	750,297	737,516
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,229,559	1,365,858	1,347,839
Undistributed Expenditures-Central Services	11-000-251-XXX	503,693	491,418	557,284
Undistributed Expenditures- Administrative InformationTechnology	11-000-252-XXX	259,162	534,780	438,000
Undistributed Expenditures- Operation and Maintenance of Plant Services	11-000-26X-XXX	4,805,665	5,834,509	6,354,114
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	2,241,365	3,941,153	4,080,859
Personal Services-Employee Benefits	11-XXX-XXX- 2XX	7,563,450	9,432,654	10,506,359
Total Undistributed Expenditures		24,873,339	32,227,103	35,645,292
Interest Earned on Maintenance Reserve	10-606	0	300	300
Interest Earned on Current Expense Emergency Res	10-607	0	100	100
Total General Current Expense		41,928,181	52,964,113	57,027,113
Capital Expenditures:				
Equipment	12-XXX-XXX-730	399,992	44,202	225,000
Facilities Acquisition and Construction Services	12-000-400-XXX	1,738,225	4,292,347	1,771,383
Interest Deposit to Capital Reserve	10-604	0	250	250
Total Capital Outlay		2,138,217	4,336,799	1,996,633
Transfer of Funds to Charter Schools	10-000-100-56X	127,860	123,233	111,783
General Fund Grand Total		44,194,258	57,424,145	59,135,529
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX- XXX	479,374	0	0
Student Activity Fund	20-475-XXX-XXX	183,349	12,000	12,000
Preschool Education Aid:				

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Preschool Education Aid Instruction	20-218-100-XXX	679,240	998,436	1,014,770
Support Services	20-218-200-XXX	533,151	954,555	949,641
Facility Acquisition and Construction Services	20-218-400-XXX	0	13,000	331,300
Total Preschool Education Aid	20-218-XXX-XXX	1,212,391	1,965,991	2,295,711
Total State Projects	20-XXX-XXX- XXX	1,212,391	1,965,991	2,295,711
Federal Projects:				
Title I	20-XXX-XXX- XXX	633,216	683,204	512,403
Title II	20-XXX-XXX- XXX	56,183	70,694	53,021
Title III	20-XXX-XXX- XXX	17,189	15,910	11,933
IDEA Part B (Handicapped)	20-XXX-XXX- XXX	479,102	553,821	415,366
ARP-ESSER Grant Program	20-487-xxx-xxx	289,519	0	0
Total Federal Projects	20-XXX-XXX- XXX	1,475,209	1,323,629	992,723
Total Special Revenue Funds		3,350,323	3,301,620	3,300,434
Total Expenditures/Appropriations		47,544,581	60,725,765	62,435,963
Deduct Transfer-Local Contribution- Transfer To Special Revenues- Regular	11-105-100-935	247,383	360,666	196,068
Total Expenditures Net of Transfers		47,297,198	60,365,099	62,239,895

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Camden - Pine Hill Boro
Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2024	Audited Balance 06-30-2025	Estimated Balance 06-30-2026	Estimated Balance 06-30-2027
Unrestricted:				
(General Operating Budget)	1,252,189	6,600,979	1,407,716	1,144,485
(Repayment of Debt)	0	0	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	5,217,583	6,339,339	6,339,589	4,621,839
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	2,188,107	2,188,107	2,188,407	2,188,707
--Legal Reserve	8,006,643	8,362,699	4,453,063	0
--Unemployment Fund	260,724	212,523	212,523	212,523
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	400,801	410,154	410,254	410,354
--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
(Special Revenue Fund)				
--Student Activity Fund	175,924	195,799	195,799	195,799
--Scholarship Fund	1,268	1,268	1,268	1,268
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

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Camden - Pine Hill Boro
Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,695	\$18,651	\$22,896	\$23,629	\$24,682
Total Classroom Instruction	\$9,870	\$10,540	\$12,879	\$13,358	\$13,899
Classroom-Salaries and Benefits	\$9,254	\$9,154	\$11,252	\$11,536	\$11,876
Classroom-General Supplies and Textbooks	\$282	\$647	\$650	\$629	\$730
Classroom-Purchased Services	\$333	\$739	\$977	\$1,193	\$1,293
Total Support Services	\$2,825	\$3,192	\$4,166	\$4,300	\$4,352
Support Services-Salaries and Benefits	\$2,236	\$2,599	\$3,089	\$3,190	\$3,280
Total Administrative Costs	\$1,447	\$1,610	\$1,801	\$1,959	\$1,959
Administration Salaries and Benefits	\$1,143	\$1,240	\$1,288	\$1,412	\$1,481
Total Operations and Maintenance of Plant	\$2,884	\$2,641	\$3,301	\$3,240	\$3,553
Operations and Maintenance-Salaries and Benefits	\$1,009	\$1,031	\$1,188	\$1,112	\$1,303
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$570	\$551	\$544	\$561	\$671
Total Equipment Costs	\$288	\$198	\$21	\$29	\$279
Legal Costs	\$27	\$38	\$41	\$42	\$40
Employee Benefits as a percentage of salaries*	33.43%	34.61%	35.41%	35.63%	38.47%

*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 website: <http://www.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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.

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Camden - Pine Hill Boro
Capital Projects

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
Middle School Chiller Unit Replacement	2026-2027 001	\$500,000	N	N	
Board Office HVAC Replacement	2026-2027 002	\$38,000	N	N	
District Data Wiring Infrastructure Upgrade	2026-2027 003	\$615,000	N	N	
District Security Monitoring System Project	2026-2027 004	\$610,000	N	N	

The complete budget will be on file and open to examination at the administrative building, 1003 Turnerville Road, Pine Hill, NJ 08021, Camden County New Jersey between the hours of 8 am and 4 pm Monday through Friday, excluding holidays.

Ronald Latham, Jr.
School Business Administrator

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2026-2027 Statement of Purpose for the Use of Capital Reserve

As required under *N.J.A.C. 6A:23A-14.1* subsection (h), a district may withdraw capital reserve funds to capital outlay to fund excess costs of a school facilities project or to fund “other capital projects” which would not have otherwise been eligible for state support, at any time after receiving voter, or board of school estimate approval.

1. Included in budget line 620, Budgeted Withdrawal from Capital Reserve – Excess Costs & Other Capital Projects, is \$455,000 for other capital project costs of the replacement of the Middle School HVAC Chiller Units which had to be repaired on an annual basis over the past several years. The total cost of this project is \$500,000 (\$455,000 paid through Capital Reserve funds), which represents expenditures for construction elements or projects that are in addition to the facilities efficiency standards determined by the Commissioner as necessary to achieve the New Jersey Student Learning Standards.
2. Included in budget line 620, Budgeted Withdrawal from Capital Reserve – Excess Costs & Other Capital Projects, is \$38,000 for other capital project costs of the replacement of the non-operating Board of Education Office HVAC Units. The total cost of this project is \$38,000, which represents expenditures for construction elements or projects that are in addition to the facilities efficiency standards determined by the Commissioner as necessary to achieve the New Jersey Student Learning Standards.

3. Included in budget line 620, Budgeted Withdrawal from Capital Reserve – Excess Costs & Other Capital Projects, is \$610,000 for other capital project costs of the replacement of the District Security Monitoring Systems in all buildings. The total cost of this project is \$610,000, which represents expenditures for construction elements or projects that are in addition to the facilities efficiency standards determined by the Commissioner as necessary to achieve the New Jersey Student Learning Standards.
4. Included in budget line 620, Budgeted Withdrawal from Capital Reserve – Excess Costs & Other Capital Projects, is \$615,000 for other capital project costs of the replacement of data cable wiring, district-wide, to maintain and secure the network. The total cost of this project is \$615,000, which represents expenditures for construction elements or projects that are in addition to the facilities efficiency standards determined by the Commissioner as necessary to achieve the New Jersey Student Learning Standards.