

03/27/2012

CAMDEN - PINE HILL BORO

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2010 Actual	October 15, 2011 Actual	October 15, 2012 Estimated
Pupils on Roll Regular Full-Time	1572	1520	1539
Pupils on Roll - Special Full-Time	356	382	381
Subtotal - Pupils On Roll	1928	1902	1920
Private School Placements	24	27	24
Pupils Sent to Other Districts-Reg Prog	8	6	8
Pupils Sent to Other Dists-Spec Ed Prog	11	12	15
Pupils Received	371	344	354
Pupils in State Facilities	4	2	2

CAMDEN - PINE HILL BORO

Advertised Revenues

Budget Category	Account	2010-11 Actual	2011-12 Revised	2012-13 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		640,500	889,016
Withdrawal from Cap Res-for Local Share	10-307		148,396	
Withdraw from Cap Res-Excess Cost & Oth Cap Prj	10-309			115,500
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,769,157	9,854,540	10,051,631
Tuition	10-1300	5,458,407	5,276,715	5,274,200
Transportation Fees from Other LEAs	10-1420-1440	96,214	40,000	45,000
Interest Earned on Capital Reserve Funds	10-1XXX	2,000	2,000	2,000
Unrestricted Miscellaneous Revenues	10-1XXX	189,456	57,845	70,000
SUBTOTAL		15,515,234	15,231,100	15,442,831
Revenues from State Sources:				
Extraordinary Aid	10-3131	270,605	200,000	250,000
Other State Aids	10-3XXX	10,831		
Categorical Special Education Aid	10-3132	813,502	813,502	853,293
Equalization Aid	10-3176	14,119,215	14,229,423	14,102,068
Categorical Security Aid	10-3177		211,715	396,872
Categorical Transportation Aid	10-3121			227,579
SUBTOTAL		15,214,153	15,454,640	15,829,812
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	64,036	57,155	59,246
Education Jobs Fund	18-4522	46,192	501,972	
SUBTOTAL		110,228	559,127	59,246
Actual Revenues (Over)/Under Expenditures		220,119		
TOTAL OPERATING BUDGET		31,059,734	32,033,763	32,336,405
GRANTS AND ENTITLEMENTS				
Revenues from Local Sources	20-1XXX	3,263		
Revenues from State Sources:				
Preschool Education Aid	20-3218	234,453	196,638	238,886
TOTAL REVENUES FROM STATE SOURCES		234,453	196,638	238,886

Revenues from Federal Sources:				
Title I	20-4411-4416	827,277	592,910	503,973
Title II	20-4451-4455	70,221	61,641	52,395
Title III	20-4491-4494		4,292	3,648
I.D.E.A. Part B (Handicapped)	20-4420-4429	537,030	401,236	341,050
TOTAL REVENUES FROM FEDERAL SOURCES		1,434,528	1,060,079	901,066
TOTAL GRANTS AND ENTITLEMENTS		1,672,244	1,256,717	1,139,952
REPAYMENT OF DEBT				
Budgeted Fund Balance	40-303		320	1
Revenues from Local Sources:				
Local Tax Levy	40-1210	818,493	816,444	813,663
TOTAL REVENUES FROM LOCAL SOURCES		818,493	816,444	813,663
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	749,539	747,818	744,980
TOTAL LOCAL REPAYMENT OF DEBT		1,568,032	1,564,582	1,558,644
Actual Revenues (Over)/Under Expenditures		149		
TOTAL REPAYMENT OF DEBT		1,568,181	1,564,582	1,558,644
TOTAL REVENUES/SOURCES		34,300,159	34,855,062	35,035,001

CAMDEN - PINE HILL BORO

Advertised Appropriations

Budget Category	Account	2010-11 Expenditures	2011-12 Rev. Approp.	2012-13 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	9,288,776	9,286,022	9,371,133
Special Education	11-2XX-100-XXX	3,333,896	3,431,985	3,522,666
Basic Skills/Remedial	11-230-100-XXX	158,618	332,471	312,798
Bilingual Education	11-240-100-XXX	44,221	50,681	52,213
Vocational Programs - Local	11-3XX-100-XXX	67,592		
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	172,703	171,214	206,854
School Sponsored Athletics	11-402-100-XXX	446,946	453,742	458,547
Community Services Programs/Operations	11-800-330-XXX	93,702	45,942	11,500
Support Services:				
Tuition	11-000-100-XXX	1,775,817	2,251,657	1,885,911
Attendance and Social Work Services	11-000-211-XXX	51,320	65,618	49,475
Health Services	11-000-213-XXX	299,061	311,779	316,125
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	517,384	572,317	520,712

Guidance	11-000-218-XXX	604,448	700,716	677,190
Child Study Teams	11-000-219-XXX	688,461	707,508	719,897
Improvement of Instructional Services	11-000-221-XXX	304,703	484,179	822,638
Educational Media Services - School Library	11-000-222-XXX	248,731	250,281	254,076
Instructional Staff Training Services	11-000-223-XXX	842	23,000	31,900
General Administration	11-000-230-XXX	406,242	460,085	439,281
School Administration	11-000-240-XXX	1,289,405	1,165,231	1,161,575
Central Svcs & Admin Info Technology	11-000-25X-XXX	513,727	522,459	553,658
Operation and Maintenance of Plant Services	11-000-26X-XXX	3,065,384	3,268,886	3,277,515
Student Transportation Services	11-000-270-XXX	1,104,405	1,278,855	1,181,143
Personal Services - Employee Benefits	11-XXX-XXX-2XX	6,139,928	5,943,277	6,251,513
Total Support Services Expenditures		17,009,858	18,005,848	18,142,609
TOTAL GENERAL CURRENT EXPENSE		30,616,312	31,777,905	32,078,320
CAPITAL EXPENDITURES				
Interest Earned on Capital Reserve	10-604		2,000	2,000
Equipment	12-XXX-XXX-73X	10,073	35,000	58,200
Facilities Acquisition and Construction Services	12-000-4XX-XXX			2,385
Capital Reserve-Transfer to Capital Expend Fund	12-000-4XX-931	398,039	148,396	115,500
TOTAL CAPITAL EXPENDITURES		408,112	185,396	178,085
Transfer of Funds to Charter Schools	10-000-100-56X	35,310	70,462	80,000
OPERATING BUDGET GRAND TOTAL		31,059,734	32,033,763	32,336,405
SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX	3,263		
Preschool Education Aid:				
Instruction	20-218-100-XXX	210,453	171,000	196,638
Support Services	20-218-200-XXX	24,000	25,638	42,248
TOTAL PRESCHOOL EDUCATION AID		234,453	196,638	238,886
Total State Projects		234,453	196,638	238,886
Federal Projects:				
Title I	20-XXX-XXX-XXX	827,277	592,910	503,973
Title II	20-XXX-XXX-XXX	70,221	61,641	52,395
Title III	20-XXX-XXX-XXX		4,292	3,648
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	537,030	401,236	341,050
Total Federal Projects		1,434,528	1,060,079	901,066
TOTAL GRANTS AND ENTITLEMENTS		1,672,244	1,256,717	1,139,952
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	1,568,181	1,564,582	1,558,644
TOTAL REPAYMENT OF DEBT		1,568,181	1,564,582	1,558,644

Total Expenditures		34,300,159	34,855,062	35,035,001
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
0250X Local Contribution - Transfer to Special Revenue	11-1XX-100-93X			
Capital Reserve - Transfer to Repayment of Debt	12-000-400-933			
Transfer Property Sale Proceeds to Debt Svc Res	11-000-520-934			
TOTAL EXPENDITURES NET OF TRANSFERS		34,300,159	34,855,062	35,035,001

CAMDEN - PINE HILL BORO

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2010	Audited Balance 6/30/2011	Estimated Balance 6/30/2012	Estimated Balance 6/30/2013
Unrestricted:				
General Operating Budget	1,181,624	1,332,079	1,213,502	324,486
Repayment of Debt	470	321	1	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	577,107	317,067	170,671	57,171
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	110,534	0	0	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
Restricted for Repayment of Debt	0	0	0	0

CAMDEN - PINE HILL BORO

Advertised Per Pupil Cost Calculations

2012 - 2013

	2009-10 Actual	2010-11 Actual	2011-12 Original Budget	2011-12 Revised Budget	2012-2013 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Budgetary Comparative Per Pupil Cost	14544	14642	14848	15018	15290
Total Classroom Instruction	8839	8955	8984	9062	9173
Classroom-Salaries and Benefits	8491	8678	8699	8772	8837
Classroom-General Supplies and Textbooks	237	170	187	190	211
Classroom-Purchased Services and Other	111	107	98	100	124
Total Support Services	1848	1828	2002	2063	2225
Support Services-Salaries and Benefits	1641	1686	1811	1783	1866
Total Administrative Costs	1442	1468	1405	1417	1417
Administration-Salaries and Benefits	1256	1289	1197	1208	1203
Legal Costs	0	27	27	30	30
Total Operations and Maintenance of Plant	1892	1858	1962	1979	1977
Operations & Maintenance of Plant-Salary & Ben.	999	1049	1070	1080	1090
Board Contribution to Food Services	2	0	0	0	0
Total Extracurricular Costs	389	400	399	402	422
Total Equipment Costs	44	5	18	18	30
Employee Benefits as a % of Salaries	27.5	31.8	30.5	30.6	31.9

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2012 Taxpayers' Guide to Education Spending (formerly Comparative Spending Guide) and can be found on the Department of Education's Internet address: <http://www.state.nj.us/education> under Finance, when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2011-12 revised appropriations and 2012-13 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 Budgetary comparative per pupil cost, although all components are not shown.

CAMDEN - PINE HILL BORO

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	12-13 Amount	Description of circumstances
Total Unusual Revenues:		0	Total Unusual Appropriations: 0

CAMDEN - PINE HILL BORO

Shared Services -- Description of Shared Services

- Camden County Division of Purchasing - Natural Gas/Electric
- Camden County Educational Services Commission for transportation (private schools, vocational school, and special education)
- Gloucester County Special Services - special education outside placements
- E-rate services
- Insurance Fund
- Election Services (printing, advertising, mechanics)
- Clementon School District - transportation
- Berlin Township School District - transportation for after school activities
- SJTP - used for purchasing, installation and e-mail services
- Director of Special Services - Shared with Clementon
- Accounts Payable - Shared with Clementon
- Athletics - sharing of fields with Borough
- Cleaning Services - shared with Borough
- Advertisement for professional services

CAMDEN - PINE HILL BORO

22a. Estimated Tax Rate Information

A. Estimated 12-13 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	9,953,086 (A)
Estimated Net Taxable Valuation (as of 01/01/2012)	530,387,634 (B)
Estimated 12-13 General Fund School Tax Rate=(A)/(B)X100	1.8766 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	10,768,139 (D)
Estimated Net Taxable Valuation (as of 01/01/2012)	530,387,634 (E)
Estimated 12-13 Total School Tax Rate=(D)/(E)X100	2.0302 (F)

B. Estimated 12-13 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	9,953,086 (G)
Estimated Equalized Valuation (as of 01/01/2011)	530,387,634 (H)
Estimated 12-13 Equalized General Fund School Tax Rate=(G)/(H)X100	1.8766 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	10,768,139 (J)
Estimated Equalized Valuation (as of 01/01/2011)	530,387,634 (K)
Estimated 12-13 Equalized Total School Tax Rate=(J)/(K)X100	2.0302 (L)

CAMDEN - PINE HILL BORO

17. Salaries and Benefits of Certain District Employees

Name	Kenneth Koczur
Job Title	Superintendent
Base Annual Salary	144,211
FTE	1.0

Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2011
Ending Date of Contract	06/20/2016
Annual Work Days	240
Annual Vacation Days	25
Annual Sick Days	12
Annual Personal Days	4
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:	
Allowances	2,620
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	3,604
Retirement Plans	1,442

Post-Employment Benefits	82,800
Description of:	
Buyback of Sick Days	180 days capped as of 6/2007
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	

In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

Additional Comments

CAMDEN - PINE HILL BORO

17. Salaries and Benefits of Certain District Employees

Name Carol Mascioli
 Job Title Business Administrator

Base Annual Salary 138,942

FTE 1.0

Shared with Another District? N

Member of Collective Bargaining ? N

Contract Terms:

Beginning Date of Contract 07/01/2011

Ending Date of Contract 06/30/2012

Annual Work Days 240

Annual Vacation Days 25

Annual Sick Days 12

Annual Personal Days 4

Annual Consulting Days 0

Other Non-working days 0

Description-Other Non-working Days

Benefits:

Allowances 1,090

Bonuses 0

Stipends 0

District Contributions above Teacher amount for:

Health Insurance 0

Dental Insurance 0

Life Insurance 0

Other Insurances 3,823

Retirement Plans 1,500

Post-Employment Benefits 63,393

Description of:

Buyback of Sick Days capped at 109.5 days as of 2007

Buyback of Vac. Days

Buyback of Personal Days

Other Post-Emp. Benefits

Other Post-Emp. Benefits

Other Post-Emp. Benefits

In-Kind and Other Remuneration 0

Description of:

Annual Buyback of Sick Days
Annual Buyback of Vac. Days
Annual Buyback of Personal Days
All Other In-Kind/Remuneration

Additional Comments

CAMDEN - PINE HILL BORO

17. Salaries and Benefits of Certain District Employees

Name Kevin McFadden
Job Title Information Technology

Base Annual Salary 104,069

FTE 1.0

Shared with Another District? N

Member of Collective Bargaining ? N

Contract Terms:

Beginning Date of Contract 07/01/2010

Ending Date of Contract 06/30/2011

Annual Work Days 240

Annual Vacation Days 20

Annual Sick Days 12

Annual Personal Days 4

Annual Consulting Days 0

Other Non-working days 0

Description-Other Non-working Days

Benefits:

Allowances 0

Bonuses 0

Stipends 0

District Contributions above Teacher amount for:

Health Insurance 0

Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0

Post-Employment Benefits 41,400

Description of:

- Buyback of Sick Days
- Buyback of Vac. Days
- Buyback of Personal Days
- Other Post-Emp. Benefits
- Other Post-Emp. Benefits
- Other Post-Emp. Benefits

In-Kind and Other Remuneration 0

Description of:

- Annual Buyback of Sick Days
- Annual Buyback of Vac. Days
- Annual Buyback of Personal Days
- All Other In-Kind/Remuneration

Additional Comments

CAMDEN - PINE HILL BORO

17. Salaries and Benefits of Certain District Employees

Name	Thomas O'Donnell
Job Title	Coordinator/Dir./Mgr./Supvr.

Base Annual Salary 89,128

FTE 1.0

Shared with Another District? N

Member of Collective Bargaining ? N

Contract Terms:

Beginning Date of Contract 07/01/2009

Ending Date of Contract 06/30/2012

Annual Work Days	240
Annual Vacation Days	25
Annual Sick Days	12
Annual Personal Days	4
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:

Allowances	1,760
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	1,107
Retirement Plans	1,500

Post-Employment Benefits	44,564
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Description of:

Buyback of Sick Days	capped at 120 days
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	

In-Kind and Other Remuneration	0
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Description of:

Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

Additional Comments