

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	1,619.0	1,560.0	1,570.0
On Roll Special Ed Full-Time	329.0	343.0	316.0
On Roll Subtotal	1,948.0	1,903.0	1,886.0
In Private School Placements	22.0	21.0	26.0
Sent to Other Districts Regular	7.0	6.0	5.0
Sent to Other Districts Special Ed	10.0	8.5	7.5
Received	314.0	286.0	235.0
In State Facilities	3.0	1.0	0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	11,393,006	11,584,866	11,700,715
Total Tuition	10-1300	4,810,687	4,997,460	5,542,750
Transportation Fees From Other LEAs	10-1420-1440	189,763	145,100	145,100
Unrestricted Miscellaneous Revenues	10-1XXX	133,241	105,500	118,700
Interest Earned On Maintenance Reserve	10-1XXX	129	800	25
Interest Earned On Capital Reserve Funds	10-1XXX	44	20	100
Subtotal - Revenues From Local Sources		16,526,870	16,833,746	17,507,390
Revenues from State Sources:				
School Choice Aid	10-3116	306,300	306,300	349,355
Categorical Transportation Aid	10-3121	237,752	237,752	588,996
Extraordinary Aid	10-3131	197,064	215,000	185,000
Categorical Special Education Aid	10-3132	883,541	883,541	1,283,209
Equalization Aid	10-3176	14,563,179	14,914,421	14,914,421
Categorical Security Aid	10-3177	414,356	414,356	536,169
Parcc Readiness Aid	10-3181	15,735	15,735	0
Per Pupil Growth Aid	10-3182	15,735	15,735	0
Professional Learning Community Aid	10-3183	16,360	16,360	0
Other State Aids	10-3XXX	34,803	0	0
Subtotal - Revenues From State Sources		16,684,825	17,019,200	17,857,150
Revenues from Federal Sources:				
Impact Aid - 8002 Or 8003 General	10-4101	0	0	10,000
Medicaid Reimbursement	10-4200	99,400	79,417	82,711
Subtotal - Revenues From Federal Sources		99,400	79,417	92,711
Budgeted Fund Balance - Operating Budget	10-303	0	949,335	788,930
Withdrawal From Cap Res-For Local Share	10-307	0	400,000	350,000

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Transfers From Other Funds	10-5200	-18,575	0	11,335
Adjustment For Prior Year Encumbrances		0	2,399,907	0
Actual Revenues (Over)/Under Expenditures		146,347	0	0
Total Operating Budget		33,438,867	37,681,605	36,607,516
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	46,211	0	0
Total Revenues From Local Sources	20-1XXX	46,211	0	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	32,081	0
Preschool Education Aid	20-3218	205,634	197,725	152,532
Total Revenues From State Sources		205,634	229,806	152,532
Revenues from Federal Sources:				
Title I	20-4411-4416	570,096	579,249	492,361
Title II	20-4451-4455	43,699	30,847	26,220
I.D.E.A. Part B (Handicapped)	20-4420-4429	446,601	436,796	371,287
Other	20-4XXX	0	15,023	12,770
Total Revenues From Federal Sources		1,060,396	1,061,915	902,638
Transfers From Operating Budget-Prek	20-5200	0	0	56,528
Total Grants And Entitlements		1,312,241	1,291,721	1,111,698
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	671,062	750,266	744,706
Total Revenues From Local Sources		671,062	750,266	744,706
Revenues from State Sources:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Debt Service Aid Type II	40-3160	691,594	686,934	681,844
Total Local Repayment Of Debt		1,362,656	1,437,200	1,426,550
Actual Revenues (Over)/Under Expenditures		84,294	0	0
Total Repayment Of Debt		1,446,950	1,437,200	1,426,550
Total Revenues/Sources		36,198,058	40,410,526	39,145,764
Deduct Transfer-Transfers From Operating Budget-Prek	20-5200	0	0	56,528
Total Revenues/Sources Net of Transfers		36,198,058	40,410,526	39,089,236

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	9,023,237	9,364,141	9,627,122
Special Education - Instruction	11-2XX-100-XXX	3,109,076	3,237,747	3,465,452
Basic Skills/Remedial - Instruction	11-230-100-XXX	290,949	490,799	446,721
Bilingual Education - Instruction	11-240-100-XXX	51,726	56,588	114,118
Vocational Programs - Local - Instruction	11-3XX-100-XXX	279,069	269,488	312,648
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	159,048	189,887	197,392
School-Sponsored Athletics - Instruction	11-402-100-XXX	456,985	527,131	539,583
Instructional Alternative Ed Program	11-423-XXX-XXX	145,339	157,622	162,000
Community Services Programs/Operations	11-800-330-XXX	4,020	5,000	5,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,990,435	2,207,936	2,850,577
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	91,089	104,088	114,374
Undist. Expenditures - Health Services	11-000-213-XXX	367,670	397,730	364,500
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	400,425	384,506	383,329
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	248,643	347,809	361,624
Undist. Expenditures - Guidance	11-000-218-XXX	567,194	625,252	624,971
Undist. Expenditures - Child Study Teams	11-000-219-XXX	596,299	656,730	608,841
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	477,157	642,218	550,956
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	333,305	357,179	373,854
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	27,422	34,077	51,525
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	491,598	601,660	543,837
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,213,889	1,236,234	1,257,675
Undist. Expend. - Central Services	11-000-251-XXX	367,438	386,492	403,796
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	129,751	114,053	70,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,782,364	3,965,013	4,005,778
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,470,576	1,685,050	1,965,645
Personal Services - Employee Benefits	11-XXX-XXX-2XX	5,578,457	6,143,279	6,676,693

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Undistributed Expenditures		18,133,712	19,889,306	21,207,975
Interest Earned On Maintenance Reserve	10-606	129	800	25
Total General Current Expense		31,653,290	34,188,509	36,078,036
Capital Expenditures:				
Equipment	12-XXX-XXX-730	172,828	361,964	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	575,123	2,939,817	358,383
Increase In Capital Reserve	10-604	750,000	0	0
Interest Deposit To Capital Reserve	10-604	44	20	100
Total Capital Outlay		1,497,995	3,301,801	358,483
Transfer Of Funds To Charter Schools	10-000-100-56X	287,582	191,295	170,997
General Fund Grand Total		33,438,867	37,681,605	36,607,516
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	46,211	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	205,634	214,334	209,060
Support Services	20-218-200-XXX	0	9,091	0
Fac Acquisition And Constr. Services	20-218-400-XXX	0	6,381	0
Total Preschool Education Aid	20-218-XXX-XXX	205,634	229,806	209,060
Total State Projects	20-XXX-XXX-XXX	205,634	229,806	209,060
Federal Projects:				
Title I	20-XXX-XXX-XXX	570,096	579,249	492,361
Title II	20-XXX-XXX-XXX	43,699	30,847	26,220
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	446,601	436,796	371,287
Other	20-XXX-XXX-XXX	0	15,023	12,770
Total Federal Projects	20-XXX-XXX-XXX	1,060,396	1,061,915	902,638
Total Special Revenue Funds		1,312,241	1,291,721	1,111,698
Repayment of Debt:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Regular Debt Service	40-701-510-XXX	1,446,950	1,437,200	1,426,550
Total Debt Service Funds		1,446,950	1,437,200	1,426,550
Total Expenditures/Appropriations		36,198,058	40,410,526	39,145,764
Deduct Transfer-Local Contrib. - Trans To Special Rev- Regular	11-105-100-935	0	0	56,528
Total Expenditures Net of Transfers		36,198,058	40,410,526	39,089,236

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	1,554,773	1,447,484	1,067,173	705,634
Unrestricted	Repayment of Debt	84,294	0	0	0
Restricted for General Operating Budget	Capital Reserve	40,298	790,341	390,361	40,461
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	1,600,933	117,428	118,228	118,253
Restricted for General Operating Budget	Legal Reserve	166,295	593,686	427,391	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,813	\$15,277	\$15,427	\$16,139	\$16,763
Total Classroom Instruction	\$8,929	\$8,953	\$8,880	\$9,318	\$9,885
Classroom-Salaries and Benefits	\$8,350	\$8,510	\$8,448	\$8,695	\$9,321
Classroom-General Supplies and Textbooks	\$253	\$234	\$212	\$397	\$280
Classroom-Purchased Services	\$326	\$209	\$220	\$227	\$284
Total Support Services	\$1,914	\$2,156	\$2,341	\$2,406	\$2,375
Support Services-Salaries and Benefits	\$1,709	\$1,939	\$2,043	\$2,060	\$2,030
Total Administrative Costs	\$1,482	\$1,463	\$1,468	\$1,527	\$1,523
Administration Salaries and Benefits	\$1,287	\$1,265	\$1,199	\$1,223	\$1,251
Total Operations and Maintenance of Plant	\$2,029	\$2,254	\$2,218	\$2,356	\$2,420
Operations and Maintenance-Salaries and Benefits	\$896	\$957	\$1,064	\$1,089	\$1,143
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$392	\$407	\$453	\$466	\$488
Total Equipment Costs	\$51	\$93	\$3	\$195	\$0
Legal Costs	\$63	\$51	\$59	\$82	\$59
Employee Benefits as a percentage of salaries*	30.95%	29.50%	32.95%	31.15%	32.85%

*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 2017-18 revised appropriations and the 2018-19 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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Accounts Payable clerk	0
Recycling	Jointure with other school districts	0
Transportation Services, including Fuel	Transportation CCES	0
Transportation Services, including Fuel	Transportation w/Clementon and Berlin BOE	0
Municipal/Public Works	Cleaning Services	0

ID=Pine Hill

Category	Amount
(A) General Fund School Levy	11,642,791
(D) Total School Levy	12,390,277
(B) Estimated Net Taxable Valuation (as of 10/01/17)	421,857,297
(H) Estimated Equalized Valuation (as of 10/01/17)	466,241,563
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.7599
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.9371
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	2.4972
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.6575

Name=Deborah A. Piccirillo

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$130,050
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	07/01/17
End Date of Contract	06/30/18
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	\$1,850
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,972
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$25,004
Contractual Post-Employment Benefit Description of Payout of Sick days	capped
Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
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

Name=Deborah A. Piccirillo

Category	Measure
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

Name=Ken Koczur

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$173,250
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	07/01/17
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	\$2,150
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	\$100,060
Contractual Post-Employment Benefit Description of Payout of Sick days	180days capped as of 6/2007
Contractual Post-Employment Benefit Description of Payout of Vacation days	per deim
Contractual Post-Employment Benefit Description of Payout of Personal days	n/a
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

Name=Ken Koczur

Category	Measure
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