

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	1,087.0	1,046.0	1,052.0
On Roll Special Ed Full-Time	207.0	218.0	211.0
On Roll Subtotal	1,294.0	1,264.0	1,263.0
In Private School Placements	6.0	7.0	7.0
Sent to Other Districts Regular	3.0	0.0	0.0
Sent to Other Districts Special Ed	13.0	15.0	15.0
Received	61.0	58.0	39.0
In State Facilities	1.0	1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	13,530,733	13,883,866	14,314,010
	Total Tuition	10-1300	165,712	105,250	100,000
	Unrestricted Miscellaneous Revenues	10-1XXX	146,505	227,794	173,500
	Interest Earned on Maintenance Reserve	10-1XXX	0	700	700
	Interest Earned on Capital Reserve Funds	10-1XXX	168	650	180
	Total Revenues from Local Sources		13,843,118	14,218,260	14,588,390
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	148,522	148,522	148,522
	Extraordinary Aid	10-3131	108,825	75,000	75,000
	Categorical Special Education Aid	10-3132	802,068	925,239	925,239
	Equalization Aid	10-3176	7,117,182	7,117,182	7,117,182
	Categorical Security Aid	10-3177	136,140	142,285	142,285
	Adjustment Aid	10-3178	1,420,276	1,252,687	1,038,706
	PARCC Readiness Aid	10-3181	13,720	0	0
	Per Pupil Growth Aid	10-3182	13,720	0	0
	Professional Learning Community Aid	10-3183	13,035	0	0
	Total Revenues from State Sources		9,773,488	9,660,915	9,446,934
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	19,522	31,474	38,941
	Total Revenues from Federal Sources		19,522	31,474	38,941
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	535,000	535,000
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	100,000
	Withdrawal from Maintenance Reserve	10-310	0	139,225	100,000
	Adjustment for Prior Year Encumbrances		0	16,704	0
	Actual Revenues (Over)/Under Expenditures		197,115	0	0
General Fund Revenues	Total Operating Budget		23,833,243	24,601,578	24,809,265
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	186,644	169,428	135,542
	Title II	20-4451-4455	36,086	37,044	29,588
	Title III	20-4491-4494	920	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	375,708	369,172	295,786
	Total Revenues from Federal Sources		599,358	575,644	460,916

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		599,358	575,644	460,916
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	619,644	385,407	426,148
	Total Revenues from Local Sources		619,644	385,407	426,148
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	408,884	328,084	327,202
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	41,909	0
	Total Local Repayment of Debt		1,028,528	755,400	753,350
	Actual Revenues (Over)/Under Expenditures		333	0	0
Debt Service Fund Revenues	Total Repayment of Debt		1,028,861	755,400	753,350
All Fund Revenues	Total Revenues/Sources		25,461,462	25,932,622	26,023,531
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		25,461,462	25,932,622	26,023,531

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	7,593,400	7,848,034	7,766,431	
	Special Education-Instruction	11-2XX-100-XXX	2,700,790	2,890,507	2,593,048	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	372,529	362,653	301,574	
	Bilingual Education-Instruction	11-240-100-XXX	0	700	700	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	152,631	155,799	136,124	
	School-Sponsored Athletics-Instruction	11-402-100-XXX	372,262	405,287	346,864	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,062,471	1,306,466	1,367,834	
	Undistributed Expenditures-Health Services	11-000-213-XXX	454,047	510,918	423,676	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	253,519	263,301	313,119	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	42,795	40,000	173,933	
	Undistributed Expenditures-Guidance	11-000-218-XXX	658,149	774,449	772,122	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	658,808	598,232	590,440	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	205,982	222,572	257,775	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	376,758	372,038	323,245	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	42,479	60,036	65,700	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	467,239	537,202	511,083	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,241,292	1,373,790	1,236,723	
	Undistributed Expenditures-Central Services	11-000-251-XXX	345,347	358,216	312,112	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,837,030	1,893,811	1,932,239	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	579,614	451,421	483,636	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,095,841	4,082,311	4,560,945	
	Undistributed Expenditures-Food Services	11-000-310-930	80,000	80,000	80,000	
	Total Undistributed Expenditures			12,401,371	12,924,763	13,404,582
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	700	700
General Fund Current Expenses	Total General Current Expense		23,592,983	24,588,443	24,550,023	

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	238,047	10,272	44,500
	Facilities Acquisition and Construction Services	12-000-400-XXX	2,213	2,213	114,562
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	0	100,000
	Interest Deposit to Capital Reserve	10-604	0	650	180
	Total Capital Outlay		240,260	13,135	259,242
General Fund Expenses and Transfers	General Fund Grand Total		23,833,243	24,601,578	24,809,265
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	186,644	169,428	135,542
	Title II	20-XXX-XXX-XXX	36,086	37,044	29,588
	Title III	20-XXX-XXX-XXX	920	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	375,708	369,172	295,786
	Total Federal Projects	20-XXX-XXX-XXX	599,358	575,644	460,916
Special Revenue Fund Expenses	Total Special Revenue Funds		599,358	575,644	460,916
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,028,861	755,400	753,350
	Total Debt Service Funds		1,028,861	755,400	753,350
All Fund Expenses	Total Expenditures/Appropriations		25,461,462	25,932,622	26,023,531
Expenses Net of Transfers	Total Expenditures Net of Transfers		25,461,462	25,932,622	26,023,531

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	370,561	312,955	313,605	213,785
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	505,514	441,806	303,281	203,981
	Legal Reserve	260,318	132,626	119,242	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	756,957	996,681	575,065	159,307
	Repayment of Debt	41,909	41,576	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,462	\$16,883	\$17,916	\$18,056	\$17,965
Total Classroom Instruction	\$9,967	\$10,234	\$10,937	\$10,850	\$10,712
Classroom-Salaries and Benefits	\$9,352	\$9,713	\$10,295	\$10,186	\$10,083
Classroom-General Supplies and Textbooks	\$273	\$175	\$241	\$257	\$294
Classroom-Purchased Services	\$342	\$346	\$401	\$408	\$335
Total Support Services	\$2,457	\$2,583	\$2,791	\$2,784	\$2,937
Support Services-Salaries and Benefits	\$2,348	\$2,449	\$2,646	\$2,639	\$2,774
Total Administrative Costs	\$1,757	\$1,910	\$1,982	\$2,132	\$2,009
Administration Salaries and Benefits	\$1,541	\$1,640	\$1,702	\$1,684	\$1,709
Total Operations and Maintenance of Plant	\$1,713	\$1,608	\$1,610	\$1,699	\$1,765
Operations and Maintenance-Salaries and Benefits	\$879	\$933	\$1,004	\$989	\$1,044
Board Contribution to Food Services	\$74	\$62	\$63	\$63	\$63
Total Extracurricular Costs	\$488	\$479	\$525	\$522	\$470
Total Equipment Costs	\$111	\$183	\$0	\$8	\$35
Legal Costs	\$13	\$24	\$23	\$25	\$24
Employee Benefits as a percentage of salaries*	25.54%	26.32%	27.97%	25.46%	29.07%

*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 2018-19 revised appropriations and the 2019-20 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 Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	Property/Liability Insurance with ACCASBO Joint Insurance Fund	0
	Health Insurance with a health insurance fund	0
Purchasing	Consortium pricing of instructional supplies through Ed Data with over 200 school districts.	0
	Consortium purchasing for gas and electrical services	0
	Copy paper purchasing with the Boro of Pitman	0
Transportation Services, including Fuel	Transportation Jointures with Glassboro, Delsea, and Gateway	0

Estimated Tax Rates

Municipality	Category	Amount
Pitman Borough	(A) General Fund School Levy	14,098,938
	(D) Total School Levy	14,504,716
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	570,020,700
	(H) Estimated Equalized Valuation (as of 10/01/18)	604,959,879
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.4734
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.5446
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	2.3306
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.3976

Employee Contract List for District

Name	Category	Measure
Howard Galowitz	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Ed. Tech Coordinator
	Base Annual Salary Amount	\$83,594
	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	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	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	\$0
	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	\$6,753
	Contractual Post-Employment Benefit Description of Payout of Sick days	Paid at \$45/day up to a maximum of \$10000 at retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid at per diem rate to maximum of 20 days
	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	

Employee Contract List for District

Name	Category	Measure
Howard Galowitz	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	
Kelly Brazelton	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$112,500
	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	11/14/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	24
	Contracted Number of Annual Personal Days	10
	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
Kelly Brazelton	Total Allowances Amount	\$2,000
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	paid at \$95/day up to \$15000 at retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	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
	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	
Patrick McAleer	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$159,120
	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
Patrick McAleer	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/15
	End Date of Contract	06/30/20
	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	6
	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	\$2,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$687
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$30,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Paid at a per diem rate up to maximum \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid at a per diem rate up to maximum of 25 days
	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
	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
Patrick McAleer	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
Richard Booth	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Facilities Manager
	Base Annual Salary Amount	\$83,886
	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	07/01/18
	End Date of Contract	06/30/19
	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	3
	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	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$688
	District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$7,361	
Contractual Post-Employment Benefit Description of Payout of Sick days	Paid at \$35/day up to a maximum of \$8000	

Employee Contract List for District

Name	Category	Measure
Richard Booth	Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid at a per diem rate to maximum of 28 days
	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
	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