

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

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
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
Subtotal - Revenues From Local Sources		13,843,118	14,218,260	14,588,390
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
Subtotal - Revenues From State Sources		9,773,488	9,660,915	9,446,934
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	19,522	31,474	38,941
Subtotal - Revenues From Federal Sources		19,522	31,474	38,941
Budgeted Fund Balance - Operating Budget				
Withdrawal From Cap Res-For Local Share	10-307	0	0	100,000
Withdrawal From Maint. Reserve	10-310	0	139,225	100,000

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Adjustment For Prior Year Encumbrances		0	16,704	0
Actual Revenues (Over)/Under Expenditures		197,115	0	0
Total Operating Budget		23,833,243	24,601,578	24,809,265
Grants and Entitlements:				
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
Total Grants And Entitlements		599,358	575,644	460,916
Repayment of Debt:				
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
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	408,884	328,084	327,202
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
Total Repayment Of Debt		1,028,861	755,400	753,350
Total Revenues/Sources		25,461,462	25,932,622	26,023,531
Total Revenues/Sources Net of Transfers		25,461,462	25,932,622	26,023,531

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
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-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	152,631	155,799	136,124
School-Sponsored Athletics - Instruction	11-402-100-XXX	372,262	405,287	346,864
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,062,471	1,306,466	1,367,834
Undist. Expenditures - Health Services	11-000-213-XXX	454,047	510,918	423,676
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	253,519	263,301	313,119
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	42,795	40,000	173,933
Undist. Expenditures - Guidance	11-000-218-XXX	658,149	774,449	772,122
Undist. Expenditures - Child Study Teams	11-000-219-XXX	658,808	598,232	590,440
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	205,982	222,572	257,775
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	376,758	372,038	323,245
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	42,479	60,036	65,700
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	467,239	537,202	511,083
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,241,292	1,373,790	1,236,723
Undist. Expend. - Central Services	11-000-251-XXX	345,347	358,216	312,112
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,837,030	1,893,811	1,932,239
Undist. Expend.-Student Transportation Serv.	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
Interest Earned On Maintenance Reserve	10-606	0	700	700

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total General Current Expense		23,592,983	24,588,443	24,550,023
Capital Expenditures:				
Equipment	12-XXX-XXX-730	238,047	10,272	44,500
Facilities Acquisition And Const. Serv.	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 Grand Total		23,833,243	24,601,578	24,809,265
Special Grants and Entitlements:				
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
Total Special Revenue Funds		599,358	575,644	460,916
Repayment of Debt:				
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
Total Expenditures/Appropriations		25,461,462	25,932,622	26,023,531
Total Expenditures Net of Transfers		25,461,462	25,932,622	26,023,531

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
Unrestricted	General Operating Budget	756,957	996,681	575,065	159,307
Unrestricted	Repayment of Debt	41,909	41,576	0	0
Restricted for General Operating Budget	Capital Reserve	370,561	312,955	313,605	213,785
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	505,514	441,806	303,281	203,981
Restricted for General Operating Budget	Legal Reserve	260,318	132,626	119,242	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	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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Transportation Services, including Fuel	Transportation Jointures with Glassboro, Delsea, and Gatetway	0
Purchasing	Consortium pricing of instructional supplies through Ed Data with over 200 school districts.	0
Purchasing	Consortium purchasing for gas and electrical services	0
Purchasing	Copy paper purchasing with the Boro of Pitman	0
Insurance Coverages and Benefits	Property/Liability Insurance with ACCASBO Joint Insurance Fund	0
Insurance Coverages and Benefits	Health Insurance with a health insurance fund	0

ID=Pitman Borough

Category	Amount
(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

Name=Howard Galowitz

Category	Measure
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

Name=Howard Galowitz

Category	Measure
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

Name=Kelly Brazelton

Category	Measure
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
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

Name=Kelly Brazelton

Category	Measure
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

Name=Patrick McAleer

Category	Measure
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
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

Name=Patrick McAleer

Category	Measure
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

Name=Richard Booth

Category	Measure
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
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

Name=Richard Booth

Category	Measure
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