

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	1,147.0	1,087.0	1,078.0
On Roll Special Ed Full-Time	204.0	207.0	198.0
On Roll Subtotal	1,351.0	1,294.0	1,276.0
In Private School Placements	7.0	6.0	7.0
Sent to Other Districts Regular	2.0	3.0	2.0
Sent to Other Districts Special Ed	10.5	13.0	16.0
Received	54.0	61.0	70.0
In State Facilities		1.0	1.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	13,080,587	13,530,733	13,883,866
Total Tuition	10-1300	113,190	105,250	105,250
Unrestricted Miscellaneous Revenues	10-1XXX	158,774	226,445	226,444
Interest Earned On Maintenance Reserve	10-1XXX	0	700	700
Interest Earned On Capital Reserve Funds	10-1XXX	168	650	650
Subtotal - Revenues From Local Sources		13,352,719	13,863,778	14,216,910
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	148,522	148,522	148,522
Extraordinary Aid	10-3131	61,041	75,000	75,000
Categorical Special Education Aid	10-3132	802,068	802,068	925,239
Equalization Aid	10-3176	7,117,182	7,117,182	7,117,182
Categorical Security Aid	10-3177	136,140	136,140	142,285
Adjustment Aid	10-3178	1,605,865	1,420,276	1,420,276
Parcc Readiness Aid	10-3181	13,720	13,720	0
Per Pupil Growth Aid	10-3182	13,720	13,720	0
Professional Learning Community Aid	10-3183	13,035	13,035	0
Subtotal - Revenues From State Sources		9,911,293	9,739,663	9,828,504
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	43,461	30,376	31,474
ARRA/SEMI Revenue	10-4210	2,265	0	0
Subtotal - Revenues From Federal Sources		45,726	30,376	31,474
Budgeted Fund Balance - Operating Budget	10-303	535,000	535,000	535,000
Withdrawal From Maint. Reserve	10-310	9,937	0	0
Adjustment For Prior Year Encumbrances		0	204,537	0
Actual Revenues (Over)/Under Expenditures		-310,147	0	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Operating Budget		23,544,528	24,373,354	24,611,888
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	159,193	157,703	134,048
Title II	20-4451-4455	53,334	36,086	30,673
Title III	20-4491-4494	1,097	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	385,037	375,708	319,353
Total Revenues From Federal Sources		598,661	569,497	484,074
Total Grants And Entitlements		598,661	569,497	484,074
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	592,431	619,978	385,407
Total Revenues From Local Sources		592,431	619,978	385,407
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	454,363	408,884	328,084
Budgeted Fund Balance	40-303	0	0	41,909
Total Local Repayment Of Debt		1,046,794	1,028,862	755,400
Actual Revenues (Over)/Under Expenditures		8,856	0	0
Total Repayment Of Debt		1,055,650	1,028,862	755,400
Total Revenues/Sources		25,198,839	25,971,713	25,851,362
Total Revenues/Sources Net of Transfers		25,198,839	25,971,713	25,851,362

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	7,593,815	7,680,119	7,839,853
Special Education - Instruction	11-2XX-100-XXX	2,795,356	2,834,176	2,802,045
Basic Skills/Remedial - Instruction	11-230-100-XXX	460,527	378,700	442,746
Bilingual Education - Instruction	11-240-100-XXX	0	700	700
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	149,427	153,681	155,799
School-Sponsored Athletics - Instruction	11-402-100-XXX	409,574	386,215	405,287
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	842,181	1,210,601	1,303,450
Undist. Expenditures - Health Services	11-000-213-XXX	400,085	414,553	496,533
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	284,076	268,176	261,701
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	29,558	50,000	40,000
Undist. Expenditures - Guidance	11-000-218-XXX	675,227	673,704	673,703
Undist. Expenditures - Child Study Teams	11-000-219-XXX	641,492	696,123	687,311
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	208,532	216,583	212,564
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	380,951	377,788	388,488
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	42,661	57,228	63,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	416,505	565,246	488,702
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,218,172	1,290,195	1,247,153
Undist. Expend. - Central Services	11-000-251-XXX	311,524	358,023	325,716
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,063,275	1,835,274	1,775,048
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	393,572	435,173	437,295
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,970,298	4,249,359	4,480,731
Undistributed Expenditures-Food Services	11-000-310-930	100,000	80,000	80,000
Total Undistributed Expenditures		11,978,109	12,778,026	12,961,895
Interest Earned On Maintenance Reserve	10-606	0	700	700
Total General Current Expense		23,386,808	24,212,317	24,609,025

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	149,613	158,174	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	8,107	2,213	2,213
Interest Deposit To Capital Reserve	10-604	0	650	650
Total Capital Outlay		157,720	161,037	2,863
General Fund Grand Total		23,544,528	24,373,354	24,611,888
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	159,193	157,703	134,048
Title II	20-XXX-XXX-XXX	53,334	36,086	30,673
Title III	20-XXX-XXX-XXX	1,097	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	385,037	375,708	319,353
Total Federal Projects	20-XXX-XXX-XXX	598,661	569,497	484,074
Total Special Revenue Funds		598,661	569,497	484,074
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,055,650	1,028,862	755,400
Total Debt Service Funds		1,055,650	1,028,862	755,400
Total Expenditures/Appropriations		25,198,839	25,971,713	25,851,362
Total Expenditures Net of Transfers		25,198,839	25,971,713	25,851,362

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	474,971	756,957	568,891	47,275
Unrestricted	Repayment of Debt	15	41,909	41,909	0
Restricted for General Operating Budget	Capital Reserve	270,394	370,561	371,211	371,861
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	364,022	505,514	506,214	506,914
Restricted for General Operating Budget	Legal Reserve	777,992	260,318	13,384	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	50,750	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	\$16,322	\$16,462	\$17,188	\$17,434	\$17,916
Total Classroom Instruction	\$9,999	\$9,967	\$10,478	\$10,529	\$10,937
Classroom-Salaries and Benefits	\$9,180	\$9,352	\$9,849	\$9,912	\$10,295
Classroom-General Supplies and Textbooks	\$519	\$273	\$229	\$236	\$241
Classroom-Purchased Services	\$300	\$342	\$400	\$381	\$401
Total Support Services	\$2,363	\$2,457	\$2,621	\$2,657	\$2,791
Support Services-Salaries and Benefits	\$2,198	\$2,348	\$2,453	\$2,483	\$2,646
Total Administrative Costs	\$1,763	\$1,757	\$1,958	\$2,061	\$1,982
Administration Salaries and Benefits	\$1,523	\$1,541	\$1,666	\$1,671	\$1,702
Total Operations and Maintenance of Plant	\$1,620	\$1,713	\$1,578	\$1,621	\$1,610
Operations and Maintenance-Salaries and Benefits	\$855	\$879	\$944	\$952	\$1,004
Board Contribution to Food Services	\$104	\$74	\$61	\$62	\$63
Total Extracurricular Costs	\$470	\$488	\$487	\$498	\$525
Total Equipment Costs	\$93	\$111	\$0	\$122	\$0
Legal Costs	\$34	\$13	\$19	\$41	\$23
Employee Benefits as a percentage of salaries*	26.04%	25.54%	28.47%	27.04%	27.97%

*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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	300	Building use of facilities	18,000	Use of Building fees
1	140	Parent Paid Tuition	105,250	Parent paid tuition
1	190	Parent Paid tuition	105,250	Parent paid tuition
2	300	Investment Income	25,000	Interest
3	300	Miscellaneous Income	30,000	Miscellaneous
4	300	Gate receipts	25,000	Gate receipts
5	300	Sale of SRECs	100,000	Sale of SRECs
6	300	Erate	28,445	erate

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Transportation Services, including Fuel	Transportation jointures with Glassboro, Delsea, and Gateway	0
Purchasing	Consortium purchasing of instructional supplies through ED DATA with over 200 school districts	0
Purchasing	Consortium purchasing for gas and electric with ACES	0
Purchasing	Copy paper purchasing with the Boro of Pitman	0
Insurance Coverages and Benefits	Property insurance with ACCASBO Joint Insurance Fund	0
Insurance Coverages and Benefits	Health insurance with a health insurance trust fund	0

ID=Pitman Borough

Category	Amount
(A) General Fund School Levy	13,707,299
(D) Total School Levy	14,209,824
(B) Estimated Net Taxable Valuation (as of 03/09/18)	570,025,944
(H) Estimated Equalized Valuation (as of 03/09/18)	595,203,032
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.4047
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.4928
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	2.3030
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.3874

Name=Deborah Roncace

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$117,182
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	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	\$9,849
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	\$27,391
Contractual Post-Employment Benefit Description of Payout of Sick days	Paid at \$ 95/day up to a maximum of \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid at per diem rate to maximum of 30 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

Name=Deborah Roncace

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=Howie Galowitz

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Ed. Tech Coordinator
Base Annual Salary Amount	\$81,715
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	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	\$8,430
Contractual Post-Employment Benefit Description of Payout of Sick days	Paid at \$45/day up to a maximum of \$10,000
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
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Howie Galowitz

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=Patrick McAleer

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$156,000
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	\$4,000
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 of \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid at 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

Name=Patrick McAleer

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=Richard Booth

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Facilities Manager
Base Annual Salary Amount	\$82,000
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	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	\$10,231
Contractual Post-Employment Benefit Description of Payout of Sick days	Paid at \$35/day up to a maximum of \$8,000
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

Name=Richard Booth

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