

03/02/2012

GLOUCESTER - PITMAN BORO

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2010 Actual	October 15, 2011 Actual	October 15, 2012 Estimated
Pupils on Roll Regular Full-Time	1326	1315	1319
Pupils on Roll Regular Shared-Time	1	1	
Pupils on Roll - Special Full-Time	223	224	224
Pupils on Roll - Special Shared-Time	2	2	
Subtotal - Pupils On Roll	1552	1542	1543
Private School Placements	13	12	14
Pupils Sent to Other Districts-Reg Prog	4	7	2
Pupils Sent to Other Dists-Spec Ed Prog	18	14	20
Pupils Received	3	19	20
Pupils in State Facilities	1		

GLOUCESTER - PITMAN BORO

Advertised Revenues

Budget Category	Account	2010-11 Actual	2011-12 Revised	2012-13 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		300,000	525,787
Revenues from Local Sources:				
Local Tax Levy	10-1210	11,403,562	11,453,127	12,032,190
Tuition	10-1300	134,843	75,000	75,000
Interest Earned on Maintenance Reserve	10-1XXX	1,306	700	700
Interest Earned on Capital Reserve Funds	10-1XXX	129	650	650
Other Restricted Miscellaneous Revenues	10-1XXX		18,000	18,000
Unrestricted Miscellaneous Revenues	10-1XXX	423,442	230,000	155,000
SUBTOTAL		11,963,282	11,777,477	12,281,540
Revenues from State Sources:				
Extraordinary Aid	10-3131	118,094		
Categorical Special Education Aid	10-3132	731,305	731,305	779,843
Equalization Aid	10-3176	6,409,971	6,409,971	6,897,731
Categorical Security Aid	10-3177	128,054	128,054	132,179
Adjustment Aid	10-3178	1,622,185	1,839,745	1,645,845
Categorical Transportation Aid	10-3121	141,131	141,131	146,284
SUBTOTAL		9,150,740	9,250,206	9,601,882
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	29,653	23,350	18,122
Education Jobs Fund	18-4522		345,863	
SUBTOTAL		29,653	369,213	18,122
Adjustment for Prior Year Encumbrances			60,846	
Actual Revenues (Over)/Under Expenditures		-451,593		
TOTAL OPERATING BUDGET		20,692,082	21,757,742	22,427,331
GRANTS AND ENTITLEMENTS				
Revenues from Federal Sources:				
Title I	20-4411-4416	93,247	122,004	103,703
Title II	20-4451-4455	61,548	60,778	51,661
I.D.E.A. Part B (Handicapped)	20-4420-4429	472,139	399,034	339,179
Other	20-4XXX	14,896		
TOTAL REVENUES FROM FEDERAL SOURCES		641,830	581,816	494,543
TOTAL GRANTS AND ENTITLEMENTS		641,830	581,816	494,543
REPAYMENT OF DEBT				
Budgeted Fund Balance	40-303		99,047	416
Transfers from Other Funds	40-5200	415		
Revenues from Local Sources:				
Local Tax Levy	40-1210	673,890	580,479	686,763
Miscellaneous	40-1XXX	298,031		
TOTAL REVENUES FROM LOCAL SOURCES		971,921	580,479	686,763
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	477,604	476,711	481,993
TOTAL LOCAL REPAYMENT OF DEBT		1,449,940	1,156,237	1,169,172
Actual Revenues (Over)/Under Expenditures		-292,186		
TOTAL REPAYMENT OF DEBT		1,157,754	1,156,237	1,169,172
TOTAL REVENUES/SOURCES		22,491,666	23,495,795	24,091,046

GLOUCESTER - PITMAN BORO

Advertised Appropriations

Budget Category	Account	2010-11 Expenditures	2011-12 Rev. Approp.	2012-13 Appropriations
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GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	6,698,176	6,724,014	7,060,812
Special Education	11-2XX-100-XXX	2,174,875	2,356,039	2,529,837
Basic Skills/Remedial	11-230-100-XXX	323,054	348,505	338,645
Bilingual Education	11-240-100-XXX		525	500
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	114,807	115,786	125,327
School Sponsored Athletics	11-402-100-XXX	307,129	297,676	314,503
Support Services:				
Tuition	11-000-100-XXX	1,164,917	1,280,969	1,226,042
Health Services	11-000-213-XXX	363,631	377,028	375,708
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	432,231	467,362	505,721
Guidance	11-000-218-XXX	540,044	540,314	551,249
Child Study Teams	11-000-219-XXX	431,966	435,776	513,857
Improvement of Instructional Services	11-000-221-XXX	258,105	218,502	212,074
Educational Media Services - School Library	11-000-222-XXX	296,135	326,966	352,955
Instructional Staff Training Services	11-000-223-XXX	14,123	33,500	53,500
General Administration	11-000-230-XXX	433,527	444,514	414,775
School Administration	11-000-240-XXX	1,118,052	1,158,079	1,169,981
Central Svcs & Admin Info Technology	11-000-25X-XXX	285,873	307,150	310,893
Interest Earned on Maintenance Reserve	10-606		700	700
Operation and Maintenance of Plant Services	11-000-26X-XXX	1,580,806	1,741,081	1,688,576
Student Transportation Services	11-000-270-XXX	464,048	516,013	546,125
Personal Services - Employee Benefits	11-XXX-XXX-XXX	3,483,000	3,864,971	3,959,966
Food Services	11-000-310-XXX	80,000	80,000	75,000
Total Support Services Expenditures		10,946,458	11,792,225	11,956,422
TOTAL GENERAL CURRENT EXPENSE		20,564,499	21,635,470	22,326,746
CAPITAL EXPENDITURES				
Interest Earned on Capital Reserve	10-604		650	650
Equipment	12-XXX-XXX-73X	18,309	35,970	14,000
Facilities Acquisition and Construction Services	12-000-4XX-XXX	109,274	85,652	85,935
TOTAL CAPITAL EXPENDITURES		127,583	122,272	100,585
OPERATING BUDGET GRAND TOTAL		20,692,082	21,757,742	22,427,331
SPECIAL GRANTS AND ENTITLEMENTS				
Title I	20-XXX-XXX-XXX	93,247	122,004	103,703
Federal Projects:				
Title II	20-XXX-XXX-XXX	61,548	60,778	51,661
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	472,139	399,034	339,179
Other Special Projects	20-XXX-XXX-XXX	14,896		
Total Federal Projects		641,830	581,816	494,543
TOTAL GRANTS AND ENTITLEMENTS		641,830	581,816	494,543
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	1,157,754	1,156,237	1,169,172
TOTAL REPAYMENT OF DEBT		1,157,754	1,156,237	1,169,172
Total Expenditures		22,491,666	23,495,795	24,091,046
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		22,491,666	23,495,795	24,091,046

GLOUCESTER - PIIMAN 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	628,885	831,936	551,936	432,338
Repayment of Debt	8,943	99,463	416	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	40,513	40,642	41,292	41,942
Adult Education Programs	0	0	0	0
Maintenance Reserve	570,220	550,535	551,235	551,935
Legal Reserve	148,075	406,189	406,189	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
Restricted for Repayment of Debt	0	201,666	201,666	201,666

GLOUCESTER - PIIMAN BORO

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations:	2012 - 2013				
	2009-10 Actual (1)	2010-11 Actual (2)	2011-12 Original Budget (3)	2011-12 Revised Budget (4)	2012-2013 Proposed Budget (5)
Total Budgetary Comparative Per Pupil Cost	12949	12266	12751	12873	13317
Total Classroom Instruction	7675	7416	7659	7749	8107
Classroom-Salaries and Benefits	7369	7161	7328	7419	7706
Classroom-General Supplies and Textbooks	182	167	198	193	220
Classroom-Purchased Services and Other	125	88	133	136	181

Total Support Services	1987	1868	1941	1940	2059
Support Services-Salaries and Benefits	1880	1741	1761	1742	1830
Total Administrative Costs	1459	1444	1512	1521	1509
Administration-Salaries and Benefits	1270	1260	1310	1301	1312
Legal Costs	0	3	4	2	2
Total Operations and Maintenance of Plant	1407	1162	1270	1290	1250
Operations & Maintenance of Plant-Salary & Ben.	852	676	751	729	719
Board Contribution to Food Services	56	52	51	52	49
Total Extracurricular Costs	359	325	318	322	342
Total Equipment Costs	16	12	11	23	9
Employee Benefits as a % of Salaries	23.5	25.6	28.7	28.1	27.7

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.

GLOUCESTER - PITMAN BORO

Shared Services -- Description of Shared Services

1. Boro of Pitman - use of facilities, Channel 19, water and sewer
2. Participation in purchasing consortium with 260+ districts
3. Participation in ACCASBOJIF - Joint insurance fund
4. Jointures with Glassboro, Delsea, and Gateway for transportation
5. Consortium purchasing for electricity, gas, and phone services
6. Group purchasing of TPA services for 403(b)
7. Jointure with Woodbury for occupational therapy services
8. Participation in Health Insurance Trust Fund

GLOUCESTER - PITMAN BORO

22a. Estimated Tax Rate Information

A. Estimated 12-13 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	11,742,658 (A)
Estimated Net Taxable Valuation (as of 01/17/2012)	376,260,400 (B)
Estimated 12-13 General Fund School Tax Rate=(A)/(B)X100	3.1209 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	12,376,279 (D)
Estimated Net Taxable Valuation (as of 01/17/2012)	376,260,400 (E)
Estimated 12-13 Total School Tax Rate=(D)/(E)X100	3.2893 (F)

B. Estimated 12-13 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	11,742,658 (G)
Estimated Equalized Valuation (as of 10/01/2011)	712,425,763 (H)
Estimated 12-13 Equalized General Fund School Tax Rate=(G)/(H)X100	1.6483 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	12,376,279 (J)
Estimated Equalized Valuation (as of 10/01/2011)	712,425,763 (K)
Estimated 12-13 Equalized Total School Tax Rate=(J)/(K)X100	1.7372 (L)

GLOUCESTER - PITMAN BORO

17. Salaries and Benefits of Certain District Employees

Name	Patrick McAleer
Job Title	Superintendent
Base Annual Salary	138,000
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	06/30/2015
Annual Work Days	260
Annual Vacation Days	20
Annual Sick Days	12
Annual Personal Days	6
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:

Allowances	4,000
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	469
Dental Insurance	692
Life Insurance	0
Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	28,269
Description of:	
Buyback of Sick Days	Teachers capped at \$15,000/ \$10,000
Buyback of Vac. Days	25 days at per diem rate
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

GLOUCESTER - PITMAN BORO

17. Salaries and Benefits of Certain District Employees

Name	Deborah Roncace
Job Title	Business Administrator
Base Annual Salary	102,768
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	260
Annual Vacation Days	20
Annual Sick Days	12
Annual Personal Days	6
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	
Benefits:	
Allowances	2,000
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	469
Dental Insurance	692
Life Insurance	0
Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	19,981
Description of:	
Buyback of Sick Days	payment to be max. at \$ 15,000
Buyback of Vac. Days	30 days at per diem rate of pay
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

GLOUCESTER - PITMAN BORO

17. Salaries and Benefits of Certain District Employees

Name	Thomas Herms
Job Title	Coordinator/Dir./Mgr./Supvr. Facilities Manager
Base Annual Salary	90,149
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 260
 Annual Vacation Days 20
 Annual Sick Days 12
 Annual Personal Days 3
 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 15,274
 Description of:
 Buyback of Sick Days follows teacher union contract
 Buyback of Vac. Days paid at per diem rate
 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

GLOUCESTER - PITMAN BORO

17. Salaries and Benefits of Certain District Employees

Name George Tinney
 Job Title Coordinator/Dir./Mgr./Supvr.
 Supervisor IT Technology
 Base Annual Salary 89,435
 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 20
 Annual Sick Days 12
 Annual Personal Days 3
 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 10,851
 Description of:
 Buyback of Sick Days follows teacher union contract
 Buyback of Vac. Days payment at per diem rate
 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