

GLOUCESTER - PITMAN BORO
Advertised Enrollments

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	1,315	1,262	1,262
Pupils On Roll Regular Shared-Time	1	2	0
Pupils On Roll - Special Full-Time	224	239	238
Pupils On Roll - Special Shared-Time	2	4	0
Subtotal - Pupils On Roll	1,542	1,507	1,500
Private School Placements	12	16	16
Pupils Sent to Other Districts-Reg Prog	7	4	3
Pupils Sent to Other Dists-Spec Ed Prog	14	16	16
Pupils Received	19	29	21

GLOUCESTER - PITMAN BORO
Advertised Revenues

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	11,453,127	12,032,190	12,326,130
Total Tuition	10-1300	156,858	75,000	75,000
Unrestricted Miscellaneous Revenues	10-1XXX	195,881	155,000	110,000
Interest Earned On Maintenance Reserve	10-1XXX	0	700	700
Interest Earned On Capital Reserve Funds	10-1XXX	384	650	650
Other Restricted Miscellaneous Revenues	10-1XXX	0	18,000	18,000
Subtotal - Revenues From Local Sources		11,806,250	12,281,540	12,530,480
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	141,131	146,284	149,546
Extraordinary Aid	10-3131	94,648	0	0
Categorical Special Education Aid	10-3132	731,305	779,843	792,393
Equalization Aid	10-3176	6,409,971	6,897,731	7,077,074
Categorical Security Aid	10-3177	128,054	132,179	135,567
Adjustment Aid	10-3178	2,057,306	1,645,845	1,645,845
Subtotal - Revenues From State Sources		9,562,415	9,601,882	9,800,425
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	28,459	18,122	18,122
Education Jobs Fund	18-4522	345,863	0	0
Subtotal - Revenues From Federal Sources		374,322	18,122	18,122
Budgeted Fund Balance - Operating Budget	10-303	300,000	525,787	717,560
Withdrawal From Maint. Reserve	10-310	159,254	0	0
Adjustment For Prior Year Encumbrances		0	19,082	0
Actual Revenues (Over)/Under Expenditures		-507,212	0	0
Total Operating Budget		21,695,029	22,446,413	23,066,587

GLOUCESTER - PITMAN BORO
Advertised Revenues

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	127,960	152,584	106,809
Title II	20-4451-4455	60,028	55,019	38,513
I.D.E.A. Part B (Handicapped)	20-4420-4429	440,486	380,187	323,159
Other	20-4XXX	0	9,716	0
Total Revenues From Federal Sources		628,474	597,506	468,481
Total Grants And Entitlements		628,474	597,506	468,481
Repayment of Debt:				
Transfers From Other Funds	40-5200	5,665	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	580,479	686,763	670,384
Total Revenues From Local Sources		580,479	686,763	670,384
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	476,711	481,993	474,558
Budgeted Fund Balance	40-303	0	416	5,665
Total Local Repayment Of Debt		1,062,855	1,169,172	1,150,607
Actual Revenues (Over)/Under Expenditures		93,382	0	0
Total Repayment Of Debt		1,156,237	1,169,172	1,150,607
Total Revenues/Sources		23,479,740	24,213,091	24,685,675
Total Revenues/Sources Net of Transfers		23,479,740	24,213,091	24,685,675

GLOUCESTER - PITMAN BORO
Advertised Appropriations

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	6,668,995	6,969,470	7,349,340
Special Education - Instruction	11-2XX-100-XXX	2,494,805	2,550,337	2,666,833
Basic Skills/Remedial - Instruction	11-230-100-XXX	268,682	323,850	316,330
Bilingual Education - Instruction	11-240-100-XXX	33	700	700
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	123,944	127,277	127,566
School-Sponsored Athletics - Instruction	11-402-100-XXX	310,581	317,503	324,467
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,209,693	1,307,683	1,413,364
Undist. Expenditures - Health Services	11-000-213-XXX	373,510	371,438	379,389
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	415,403	390,567	396,334
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	27,697	115,954	120,000
Undist. Expenditures - Guidance	11-000-218-XXX	548,757	566,249	585,473
Undist. Expenditures - Child Study Teams	11-000-219-XXX	441,511	517,113	516,661
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	203,257	222,236	234,321
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	303,351	352,701	355,162
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	21,983	52,884	72,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	409,306	447,362	405,256
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,132,625	1,167,478	1,201,595
Undist. Expend. - Central Services	11-000-251-XXX	301,283	311,183	291,028
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,703,157	1,707,961	1,710,677
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	501,909	564,778	545,125
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,781,801	3,873,975	3,967,403
Undistributed Expenditures-Food Services	11-000-310-930	80,000	75,000	70,000
Total Undistributed Expenditures		11,455,243	12,044,562	12,263,788
Interest Earned On Maintenance Reserve	10-606	4,590	700	700
Increase In Maintenance Reserve	10-606	250,000	0	0

GLOUCESTER - PITMAN BORO
Advertised Appropriations

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Total General Current Expense		21,576,873	22,334,399	23,049,724
Capital Expenditures:				
Equipment	12-XXX-XXX-730	32,874	25,429	14,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	84,898	85,935	2,213
Interest Deposit To Capital Reserve	10-604	384	650	650
Total Capital Outlay		118,156	112,014	16,863
General Fund Grand Total		21,695,029	22,446,413	23,066,587
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	127,960	152,584	106,809
Title II	20-XXX-XXX-XXX	60,028	55,019	38,513
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	440,486	380,187	323,159
Other	20-XXX-XXX-XXX	0	9,716	0
Total Federal Projects	20-XXX-XXX-XXX	628,474	597,506	468,481
Total Special Revenue Funds		628,474	597,506	468,481
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,156,237	1,169,172	1,150,607
Total Debt Service Funds		1,156,237	1,169,172	1,150,607
Total Expenditures/Appropriations		23,479,740	24,213,091	24,685,675
Total Expenditures Net of Transfers		23,479,740	24,213,091	24,685,675

GLOUCESTER - PITMAN BORO
Advertised Recapitulation of Balances

Budget Category	Audited Balance 6-30-2011	Audited Balance 6-30-2012	Estimated Balance 6-30-2013	Estimated Balance 6-30-2014
Unrestricted:				
--General Operating Budget	831,936	641,447	541,849	263,755
--Repayment of Debt	99,463	6,081	5,665	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	40,642	41,025	41,675	42,325
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	550,535	645,871	646,571	647,271
--Legal Reserve	406,189	845,655	439,466	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	201,666	201,666	201,666	201,666

GLOUCESTER - PITMAN BORO
Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2010-11 Actual Costs	2011-12 Actual Costs	2012-13 Original Budget	2012-13 Revised Budget	2013-14 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,266	\$12,689	\$13,317	\$13,601	\$14,057
Total Classroom Instruction	\$7,416	\$7,804	\$8,107	\$8,215	\$8,607
Classroom-Salaries and Benefits	\$7,161	\$7,531	\$7,706	\$7,814	\$8,080
Classroom-General Supplies and Textbooks	\$167	\$143	\$220	\$229	\$240
Classroom-Purchased Services	\$88	\$131	\$181	\$172	\$288
Total Support Services	\$1,868	\$1,908	\$2,059	\$2,125	\$2,183
Support Services-Salaries and Benefits	\$1,741	\$1,752	\$1,830	\$1,890	\$1,929
Total Administrative Costs	\$1,444	\$1,485	\$1,509	\$1,564	\$1,551
Administration Salaries and Benefits	\$1,260	\$1,300	\$1,312	\$1,346	\$1,356
Legal Costs	\$4	\$2	\$2	\$3	\$3
Total Operations and Maintenance of Plant	\$1,162	\$1,267	\$1,250	\$1,293	\$1,309
Operations and Maintenance-Salaries and Benefits	\$676	\$698	\$719	\$734	\$793
Board Contribution to Food Services	\$52	\$53	\$49	\$50	\$47
Total Extracurricular Costs	\$325	\$340	\$342	\$354	\$361
Total Equipment Costs	\$12	\$22	\$9	\$17	\$9
Employee Benefits as a percentage of salaries*	25.55%	27.39%	27.71%	27.17%	27.01%
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$0	\$0	\$0	\$0	\$0

*Does not include pension and social security paid by the State on-behalf of the district.

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 (formerly Comparative Spending Guide) and can be found on the Department of Education's Internet website: <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 2012-13 revised appropriations and the 2013-14 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.

** Federal and State funds in the blended resource school-based budgets.

GLOUCESTER - PITMAN BORO
Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Technology Services	Jointure with SJTP/Sterling School District to manage student information software	0.00
Insurance Coverages and Benefits	Property insurance with ACCASBO Joint Insurance fund	0.00
Insurance Coverages and Benefits	Health insurance with a Health insurance trust fund	0.00
Special Education Services	Jointure with Woodbury School District for occupational therapy services	0.00
Food Services	Consortium purchasing with Alloway Twp. School District and South Jersey Co-op	0.00
Others	Various purchasing with MRESC	0.00
Others	Copy paper purchasing with Pitman Borough	0.00
Transportation Services, including Fuel	Transportation jointures with Glassboro, Delsea, and Gateway	0.00
Purchasing - Power/Utilities	Consortium purchasing for electricity and gas with ACES	0.00
Purchasing - Supplies	Consortium purchasing of instructional supplies through ED DATA with over 260 school districts	0.00
Public Works (fire/snow/trash/water)	Shared services for use of facilities and water and sewer	0.00

GLOUCESTER - PITMAN BORO
Estimated Tax Rates

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	12,179,160
(B) Estimated Net Taxable Valuation (as of 02/01/13)	586,967,743
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	2.0749
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	12,857,843
(E) Estimated Net Taxable Valuation (as of 02/01/13)	586,967,743
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	2.1906

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	12,179,160
(H) Estimated Equalized Valuation (as of 03/05/13)	668,442,189
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	1.8220
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	12,857,843
(K) Estimated Equalized Valuation (as of 03/05/13)	668,442,189
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	1.9236

**GLOUCESTER - PITMAN BORO
Employee Contract List for District**

NAME=Deborah Roncace

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$106,135
Full-Time Equivalents (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/12
End Date of Contract	06/30/13
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	
Total Allowances Amount	
Total Bonuses Amount	
Total Stipends Amount	
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	
District Contributions Above Teacher Contract for Retirement Plans	
Total Contractual Post-Employment Benefit Amount	
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 up to maximum of 30 days

**GLOUCESTER - PITMAN BORO
Employee Contract List for District**

NAME=Deborah Roncace

CATEGORY	MEASURE
Contractual Post-Employment Benefit Description of Payout of Personal days	NA
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=George Tinney

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Supervisor of Info. Tech.
Base Annual Salary Amount	\$92,615
Full-Time Equivalents (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	

**GLOUCESTER - PITMAN BORO
Employee Contract List for District**

NAME=George Tinney

CATEGORY	MEASURE
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/12
End Date of Contract	06/30/13
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	
Total Allowances Amount	
Total Bonuses Amount	
Total Stipends Amount	
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	
District Contributions Above Teacher Contract for Retirement Plans	
Total Contractual Post-Employment Benefit Amount	
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 per diem rate up to maximum of 25 days
Contractual Post-Employment Benefit Description of Payout of Personal days	NA
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	

**GLOUCESTER - PITMAN BORO
Employee Contract List for District**

NAME=George Tinney

CATEGORY	MEASURE
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Patrick McAleer

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$140,415
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/11
End Date of Contract	06/30/15
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

**GLOUCESTER - PITMAN BORO
Employee Contract List for District**

NAME=Patrick McAleer

CATEGORY	MEASURE
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	
Total Bonuses Amount	
Total Stipends Amount	
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	
District Contributions Above Teacher Contract for Retirement Plans	
Total Contractual Post-Employment Benefit Amount	
Contractual Post-Employment Benefit Description of Payout of Sick days	Paid at per diem rate up to a 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	NA
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Thomas Herms

**GLOUCESTER - PITMAN BORO
Employee Contract List for District**

NAME=Thomas Herms

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Facilities Manager
Base Annual Salary Amount	\$93,689
Full-Time Equivalents (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/12
End Date of Contract	06/30/13
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	
Total Allowances Amount	
Total Bonuses Amount	
Total Stipends Amount	
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	
District Contributions Above Teacher Contract for Retirement Plans	

**GLOUCESTER - PITMAN BORO
Employee Contract List for District**

NAME=Thomas Herms

CATEGORY	MEASURE
Total Contractual Post-Employment Benefit Amount	
Contractual Post-Employment Benefit Description of Payout of Sick days	Paid at \$ 35 per day up to a maximum of \$ 8,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid at per diem rate to a maximum of 25 days
Contractual Post-Employment Benefit Description of Payout of Personal days	NA
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	