

Pitman Public Schools

May 1, 2024

2024-25 Budget Presentation



State Aid to Pitman Schools

2022-23: **\$8,157,034**

2023-24: **\$5,658,314**

2024-25: **\$4,913,930**



Advertised Revenues

| Budget Category | Description | Account | 2022-23 Actual | 2023-24 Revised | 2024-25 Proposed |
|--|---|---------|----------------|-----------------|------------------|
| General Fund Revenues from Local Sources | Local Tax Levy | 10-1210 | 15,190,141 | 15,642,450 | 15,800,375 |
| | Total Tuition | 10-1300 | 183,685 | 95,000 | 95,000 |
| | Unrestricted Miscellaneous Revenues | 10-1XXX | 208,653 | 199,931 | 205,000 |
| | Interest Earned on Capital Reserve Funds | 10-1XXX | 188 | 50 | 0 |
| | Other Restricted Miscellaneous Revenues | 10-1XXX | 2,945 | 0 | 0 |
| | Total Revenues from Local Sources | | 15,585,612 | 15,937,431 | 16,100,375 |
| General Fund Revenues from State Sources | Categorical Transportation Aid | 10-3121 | 148,522 | 148,522 | 148,522 |
| | Extraordinary Aid | 10-3131 | 201,096 | 150,000 | 170,000 |
| | Categorical Special Education Aid | 10-3132 | 925,239 | 925,239 | 925,239 |
| | Equalization Aid | 10-3176 | 5,766,740 | 4,292,268 | 3,527,884 |
| | Categorical Security Aid | 10-3177 | 142,285 | 142,285 | 142,285 |
| | Other State Aids | 10-3XXX | 973,152 | 0 | 0 |
| | Total Revenues from State Sources | | 8,157,034 | 5,658,314 | 4,913,930 |
| General Fund Revenues from Federal Sources | Medicaid Reimbursement | 10-4200 | 52,424 | 38,412 | 36,318 |
| | FFCRA/SEMI and ARRA/SEMI Revenue | 10-4210 | 7,396 | 0 | 0 |
| | Total Revenues from Federal Sources | | 59,820 | 38,412 | 36,318 |
| General Fund Revenues from Other Sources | Budgeted Fund Balance-Operating Budget | 10-303 | 0 | 1,599,572 | 1,213,569 |
| | Withdrawal from Capital Reserve for Local Share | 10-307 | 0 | 1,187,000 | 30,000 |
| | Withdrawal from Maintenance Reserve | 10-310 | 0 | 57,000 | 170,500 |
| | Transfers from Other Funds | 10-5200 | 0 | 0 | 336,952 |
| | Adjustment for Prior Year Encumbrances | | 0 | 525,293 | 0 |
| | Actual Revenues (Over)/Under Expenditures | | 19,581 | 0 | 0 |
| General Fund Revenues | Total Operating Budget | | 23,822,047 | 25,003,022 | 22,801,644 |
| Special Revenue Fund Revenues from Local Sources | Student Activity Fund Revenue | 20-1760 | 170,198 | 117,606 | 0 |
| | Scholarship Fund Revenue | 20-1770 | 54,064 | 9,871 | 0 |
| | Total Revenues from Local Sources | 20-1XXX | 224,262 | 127,477 | 0 |

Advertised Revenues

| Budget Category | Description | Account | 2022-23 Actual | 2023-24 Revised | 2024-25 Proposed |
|--|--|--------------|----------------|-----------------|------------------|
| Special Revenue Fund Revenues from State Sources | Preschool Education Aid-Prior Year Carryover | 20-3218 | 0 | 0 | 142,368 |
| | Preschool Education Aid | 20-3218 | 820,405 | 1,589,741 | 1,770,327 |
| | Other Restricted Entitlements | 20-32XX | 168,253 | 168,750 | 168,750 |
| | Total Revenues from State Sources | | 988,658 | 1,758,491 | 2,081,445 |
| Special Revenue Fund Revenues from Federal Sources | Title I | 20-4411-4416 | 198,552 | 167,503 | 142,378 |
| | Title II | 20-4451-4455 | 43,004 | 41,403 | 35,193 |
| | Title IV | 20-4471-4474 | 0 | 14,090 | 11,977 |
| | ARP-IDEA Basic | 20-4419 | 997 | 0 | 0 |
| | IDEA Part B (Handicapped) | 20-4420-4429 | 346,728 | 385,648 | 330,932 |
| | ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant | 20-4542 | 35,791 | 0 | 0 |
| | ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant | 20-4543 | 21,060 | 0 | 0 |
| | ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant | 20-4544 | 44,909 | 0 | 0 |
| | ARP-ESSER | 20-4540 | 525,804 | 535,543 | 0 |
| | CRRSA Act-ESSER II | 20-4534 | 289,597 | 28,379 | 0 |
| | CRRSA Act-Learning Acceleration Grant | 20-4535 | 16,881 | 0 | 0 |
| | Other | 20-4XXX | 0 | 58,000 | 0 |
| | CRRSA Act-Mental Health Grant | 20-4536 | 33,292 | 0 | 0 |
| | ARP Homeless Children and Youth I Grant | 20-4545 | 6,900 | 0 | 0 |
| | Total Revenues from Federal Sources | | | 1,563,515 | 1,230,566 |
| Special Revenue Fund Revenues from Other Sources | Transfers from Operating Budget-Pre-Kindergarten | 20-5200 | 189,126 | 0 | 0 |
| | Transfers from Operating Budget-Pre-Kindergarten (Special Education) | 20-5200 | 0 | 128,700 | 272,358 |
| Special Revenue Fund Revenues | Total Grants and Entitlements | | 2,966,367 | 3,203,458 | 2,874,283 |
| Debt Service Fund Revenues from Local Sources | Local Tax Levy | 40-1210 | 425,318 | 429,684 | 424,931 |
| | Total Revenues from Local Sources | | 425,318 | 429,684 | 424,931 |
| Debt Service Fund Revenues from State Sources | Debt Service Aid Type II | 40-3160 | 326,582 | 329,916 | 326,269 |
| Debt Service Fund Revenues from Other Sources | Total Local Repayment of Debt | | 751,900 | 759,600 | 751,200 |
| Debt Service Fund Revenues | Total Repayment of Debt | | 751,900 | 759,600 | 751,200 |

Advertised Revenues

| Budget Category | Description | Account | 2022-23 Actual | 2023-24 Revised | 2024-25 Proposed |
|---------------------------|--|---------|-------------------|--------------------|---------------------|
| All Fund Revenues | Total Revenues/Sources | | 27,540,314 | 28,966,080 | 26,427,127 |
| Revenues Net of Transfers | Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten | 20-5200 | 189,126 | 0 | 0 |
| | Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education) | 20-5200 | 0 | 128,700 | 272,358 |
| | Total Revenues/Sources Net of Transfers | | 27,351,188 | 28,837,380 | 26,154,769 |

Total Operating Budget

- 2023-24 Budgeted = \$**25,003,022**
- 2024-25 Budgeted = \$**22,801,644**

Difference = \$ **(2,201,378)**



Expenditures (2024-25)

- Budget supports most current instructional programs
- Budget supports student programming - co/extra-curricular, athletics
- Employee contributions towards health benefits
 - Increased contribution levels (between 14% to 35%)
 - BOE has offered incentives to waive medical coverage (saves taxpayers money)
 - Lower premium plan options to staff (BOE plan, EHP)
- Unfunded/underfunded mandates
- Increases in fixed costs
 - Insurance costs – health care, property/liability
 - Utilities
 - Contractual obligations
 - Transportation
- Includes contribution to support School Resource Officers in schools

Impact

■ Personnel

- 16 positions eliminated (including teaching, clerical, and custodial. Additional adjustments possible (support staff) pending student needs.

■ Programs

- Fewer sections in grades K through 4th grade.
- Reduction in BSI services.
- Reduction in Special Education services.

Advertised Appropriations

| Budget Category | Description | Account | 2022-23 Actual | 2023-24 Revised | 2024-25 Proposed | |
|--|--|-------------------------------|----------------|-----------------|------------------|------------|
| General Fund Current Expenses for Instruction | Regular Programs-Instruction | 11-1XX-100-XXX | 6,882,384 | 6,554,753 | 6,249,483 | |
| | Special Education-Instruction | 11-2XX-100-XXX | 2,381,440 | 2,397,700 | 2,157,913 | |
| | Basic Skills/Remedial-Instruction | 11-230-100-XXX | 106,178 | 286,868 | 1,000 | |
| | Bilingual Education-Instruction | 11-240-100-XXX | 0 | 90,154 | 96,379 | |
| | School-Sponsored Cocurricular or Extracurricular Activities-Instruction | 11-401-100-XXX | 133,524 | 185,760 | 216,333 | |
| | School-Sponsored Athletics-Instruction | 11-402-100-XXX | 439,289 | 310,779 | 510,406 | |
| | Other Instructional Programs-Instruction | 11-4XX-100-XXX | 0 | 15,732 | 15,732 | |
| General Fund Current Expenses for Support Services | Undistributed Expenditures-Instruction (Tuition) | 11-000-100-XXX | 1,043,402 | 1,500,712 | 1,999,430 | |
| | Undistributed Expenditures-Health Services | 11-000-213-XXX | 423,294 | 311,152 | 261,213 | |
| | Undistributed Expenditures-Speech, OT, PT and Related Services | 11-000-216-XXX | 313,430 | 317,308 | 318,887 | |
| | Undistributed Expenditures-Other Support Services, Students-Extraordinary Services | 11-000-217-XXX | 286,622 | 432,155 | 704,875 | |
| | Undistributed Expenditures-Guidance | 11-000-218-XXX | 572,292 | 474,626 | 498,134 | |
| | Undistributed Expenditures-Child Study Teams | 11-000-219-XXX | 512,458 | 628,390 | 472,170 | |
| | Undistributed Expenditures-Improvement of Instruction Services | 11-000-221-XXX | 300,134 | 248,915 | 217,529 | |
| | Undistributed Expenditures-Education Media Services/Library | 11-000-222-XXX | 273,226 | 325,071 | 335,173 | |
| | Undistributed Expenditures-Instructional Staff Training Services | 11-000-223-XXX | 17,964 | 20,643 | 18,806 | |
| | Undistributed Expenditures-Support Services-General Administration | 11-000-230-XXX | 464,387 | 524,796 | 514,798 | |
| | Undistributed Expenditures-Support Services-School Administration | 11-000-240-XXX | 1,189,496 | 790,379 | 697,653 | |
| | Undistributed Expenditures-Central Services | 11-000-251-XXX | 255,388 | 278,212 | 302,621 | |
| | Undistributed Expenditures-Operation and Maintenance of Plant Services | 11-000-26X-XXX | 1,855,500 | 2,286,238 | 1,893,809 | |
| | Undistributed Expenditures-Student Transportation Services | 11-000-270-XXX | 678,981 | 928,944 | 996,700 | |
| | Personal Services-Employee Benefits | 11-XXX-XXX-2XX | 4,050,877 | 4,404,404 | 4,162,337 | |
| | Total Undistributed Expenditures | | | 12,237,451 | 13,471,945 | 13,394,135 |
| | General Fund Current Expenses | Total General Current Expense | | 22,180,266 | 23,313,691 | 22,641,381 |
| Capital Outlay | Equipment | 12-XXX-XXX-730 | 90,356 | 180,542 | 22,500 | |
| | Facilities Acquisition and Construction Services | 12-000-400-XXX | 1,551,425 | 1,508,739 | 32,213 | |
| | Interest Deposit to Capital Reserve | 10-604 | 0 | 50 | 0 | |
| | Total Capital Outlay | | 1,641,781 | 1,689,331 | 54,713 | |

Advertised Appropriations

| Budget Category | Description | Account | 2022-23 Actual | 2023-24 Revised | 2024-25 Proposed |
|---|--|----------------|----------------|-----------------|------------------|
| General Fund Expenses and Transfers | Transfer of Funds to Charter Schools | 10-000-100-56X | 0 | 0 | 105,550 |
| | General Fund Grand Total | | 23,822,047 | 25,003,022 | 22,801,644 |
| Special Revenue Fund Expenses for Preschool Education Aid | Preschool Education Aid Instruction | 20-218-100-XXX | 647,048 | 903,050 | 1,079,064 |
| | Support Services | 20-218-200-XXX | 314,170 | 657,359 | 838,400 |
| | Facility Acquisition and Construction Services | 20-218-400-XXX | 48,313 | 158,032 | 267,589 |
| | Total Preschool Education Aid | 20-218-XXX-XXX | 1,009,531 | 1,718,441 | 2,185,053 |
| Special Revenue Fund Expenses for Other State Projects | Vocational Education | 20-XXX-XXX-XXX | 0 | 168,750 | 168,750 |
| | Other | 20-XXX-XXX-XXX | 168,253 | 0 | 0 |
| Special Revenue Fund Expenses for State Projects | Total State Projects | 20-XXX-XXX-XXX | 1,177,784 | 1,887,191 | 2,353,803 |
| Special Revenue Fund Expenses for Federal Projects | Title I | 20-XXX-XXX-XXX | 198,552 | 167,503 | 142,378 |
| | Title II | 20-XXX-XXX-XXX | 43,004 | 41,403 | 35,193 |
| | Title IV | 20-XXX-XXX-XXX | 0 | 14,090 | 11,977 |
| | IDEA Part B (Handicapped) | 20-XXX-XXX-XXX | 346,728 | 385,648 | 330,932 |
| | ARP-IDEA Basic Grant Program | 20-223-xxx-xxx | 997 | 0 | 0 |
| | Other | 20-XXX-XXX-XXX | 0 | 58,000 | 0 |
| | CRRSA Act-ESSER II Grant Program | 20-483-xxx-xxx | 289,597 | 28,379 | 0 |
| | CRRSA Act-Learning Acceleration Grant Program | 20-484-xxx-xxx | 16,881 | 0 | 0 |
| | CRRSA Act-Mental Health Grant Program | 20-485-xxx-xxx | 33,292 | 0 | 0 |
| | ARP-ESSER Grant Program | 20-487-xxx-xxx | 525,804 | 535,543 | 0 |
| | ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant | 20-489-xxx-xxx | 35,791 | 0 | 0 |
| | ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant | 20-490-xxx-xxx | 21,060 | 0 | 0 |
| | ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant | 20-491-xxx-xxx | 44,909 | 0 | 0 |
| | ARP Homeless Children and Youth I | 20-495-xxx-xxx | 6,900 | 0 | 0 |
| | Total Federal Projects | 20-XXX-XXX-XXX | 1,563,515 | 1,230,566 | 520,480 |
| Special Revenue Fund Expenses | Total Special Revenue Funds | | 2,966,367 | 3,203,458 | 2,874,283 |

Advertised Appropriations

| Budget Category | Description | Account | 2022-23 Actual | 2023-24 Revised | 2024-25 Proposed |
|----------------------------|---|----------------|-------------------|--------------------|---------------------|
| Debt Service Fund Expenses | Total Regular Debt Service | 40-701-510-XXX | 751,900 | 759,600 | 751,200 |
| | Total Debt Service Funds | | 751,900 | 759,600 | 751,200 |
| All Fund Expenses | Total Expenditures/Appropriations | | 27,540,314 | 28,966,080 | 26,427,127 |
| Expenses Net of Transfers | Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular | 11-105-100-935 | 189,126 | 0 | 0 |
| | Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion | 11-105-100-936 | 0 | 128,700 | 272,358 |
| | Total Expenditures Net of Transfers | | 27,351,188 | 28,837,380 | 26,154,769 |

Tax Levy Impact (2024-25 projected)

| | |
|--|---------------------|
| 2023/24 | 2.004 |
| 2024/25 | 2.0459 |
| Tax Rate Increase | .0419 |
| Average Assessed Home | \$238,372 |
| Proposed Tax Increase Based on Average Assessed Home | \$99.88/year |
| 2023/24 Tax Levy | \$15,642,450 |
| 1% CAP | \$157,925 |
| Banked CAP | 0 |
| Proposed 2024/25 Tax Levy | \$15,800,375 |

