

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	1,023.0	938.0	937.0
On Roll Regular Shared-Time	1.0	1.0	0.0
On Roll Special Ed Full-Time	213.0	192.0	188.0
On Roll Special Ed Shared-Time	1.0		0.0
On Roll Subtotal	1,238.0	1,131.0	1,125.0
In Private School Placements	9.0	6.0	6.0
Sent to Other Districts Regular	1.0	0.0	0.0
Sent to Other Districts Special Ed	16.0	12.0	11.0
Received	46.0	31.0	0.0
In State Facilities	1.0		0.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	14,314,010	14,600,290	14,892,296
	Total Tuition	10-1300	109,247	80,000	80,000
	Unrestricted Miscellaneous Revenues	10-1XXX	195,102	160,000	160,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	170	170
	Interest Earned on Capital Reserve Funds	10-1XXX	170	312	312
	Total Revenues from Local Sources		14,618,529	14,840,772	15,132,778
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	148,522	148,522	148,522
	Extraordinary Aid	10-3131	158,669	175,000	175,000
	Categorical Special Education Aid	10-3132	925,239	925,239	925,239
	Equalization Aid	10-3176	7,117,182	7,117,182	6,899,347
	Categorical Security Aid	10-3177	142,285	142,285	142,285
	Adjustment Aid	10-3178	1,038,706	661,288	0
	Total Revenues from State Sources		9,530,603	9,169,516	8,290,393
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	60,852	35,238	34,494
	Total Revenues from Federal Sources		60,852	35,238	34,494
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	535,000	535,000	535,000
	Withdrawal from Capital Reserve for Local Share	10-307	100,000	390,574	246,315
	Withdrawal from Maintenance Reserve	10-310	100,000	394,376	139,025
	Adjustment for Prior Year Encumbrances		0	746,137	0
	Actual Revenues (Over)/Under Expenditures		-1,493,207	0	0
General Fund Revenues	Total Operating Budget		23,451,777	26,111,613	24,378,005
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	158,678	180,286	153,244
	Title II	20-4451-4455	42,410	49,792	42,323
	Title III	20-4491-4494	0	537	456
	I.D.E.A. Part B (Handicapped)	20-4420-4429	369,229	379,979	322,982
	CARES Act Education Stabilization Fund	20-4530	109,589	91,241	0
	Coronavirus Relief Fund (CRF)	20-4532	0	63,911	0
	Crrsa Act-Esser II	20-4534		0	513,244
	Crrsa Act-Learning Acceleration Grant	20-4535		0	32,938

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Crrsa Act-Mental Health Grant	20-4536		0	45,000
	Total Revenues from Federal Sources		679,906	765,746	1,110,187
Special Revenue Fund Revenues	Total Grants and Entitlements		679,906	765,746	1,110,187
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	426,148	425,356	427,038
	Total Revenues from Local Sources		426,148	425,356	427,038
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	327,202	326,594	327,837
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		753,350	751,950	754,875
Debt Service Fund Revenues	Total Repayment of Debt		753,350	751,950	754,875
All Fund Revenues	Total Revenues/Sources		24,885,033	27,629,309	26,243,067
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		24,885,033	27,629,309	26,243,067

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	7,116,145	8,015,007	7,620,734	
	Special Education-Instruction	11-2XX-100-XXX	2,431,355	2,539,186	2,393,728	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	381,606	385,793	206,690	
	Bilingual Education-Instruction	11-240-100-XXX	145	700	700	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	153,442	159,471	148,065	
	School-Sponsored Athletics-Instruction	11-402-100-XXX	325,639	366,891	453,826	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,353,357	1,677,185	1,048,935	
	Undistributed Expenditures-Health Services	11-000-213-XXX	367,139	422,127	419,207	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	231,135	276,129	280,515	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	92,156	106,518	318,436	
	Undistributed Expenditures-Guidance	11-000-218-XXX	763,532	839,283	847,284	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	564,196	652,196	605,791	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	249,038	266,897	271,439	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	311,999	333,280	343,971	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	37,673	37,540	51,091	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	463,831	579,803	474,301	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,201,867	1,411,907	1,226,661	
	Undistributed Expenditures-Central Services	11-000-251-XXX	290,265	360,402	323,842	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,680,660	2,204,172	1,926,518	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	323,162	403,020	515,481	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,227,752	4,415,896	4,566,881	
	Undistributed Expenditures-Food Services	11-000-310-930	118,000	80,000	0	
	Total Undistributed Expenditures			12,275,762	14,066,355	13,220,353
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	1,715	170	170
Increase In Maintenance Reserve		10-606	500,000	0	0	
General Fund Current Expenses	Total General Current Expense		23,185,809	25,533,573	24,044,266	

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	51,235	78,012	17,500
	Facilities Acquisition and Construction Services	12-000-400-XXX	214,563	499,716	228,815
	Interest Deposit to Capital Reserve	10-604	170	312	312
	Total Capital Outlay		265,968	578,040	246,627
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	0	87,112
	General Fund Grand Total		23,451,777	26,111,613	24,378,005
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	158,678	180,286	153,244
	Title II	20-XXX-XXX-XXX	42,410	49,792	42,323
	Title III	20-XXX-XXX-XXX	0	537	456
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	369,229	379,979	322,982
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	109,589	91,241	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	63,911	0
	Crrsa Act-Esser II Grant Program	20-483-xxx-xxx		0	513,244
	Crrsa Act-Learning Acceleration Grant Program	20-484-xxx-xxx		0	32,938
	Crrsa Act-Mental Health Grant Program	20-485-xxx-xxx		0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	679,906	765,746	1,110,187
Special Revenue Fund Expenses	Total Special Revenue Funds		679,906	765,746	1,110,187
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	753,350	751,950	754,875
	Total Debt Service Funds		753,350	751,950	754,875
All Fund Expenses	Total Expenditures/Appropriations		24,885,033	27,629,309	26,243,067
Expenses Net of Transfers	Total Expenditures Net of Transfers		24,885,033	27,629,309	26,243,067

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	490,394	390,564	246,617	614
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	511,222	912,937	518,731	379,876
	Legal Reserve	119,242	154,419	154,419	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	0	0	0
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
	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
Unrestricted	General Operating Budget	894,441	1,075,307	871,307	490,726
	Repayment of Debt	-333	-333	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,361	\$17,002	\$18,592	\$20,808	\$20,044
Total Classroom Instruction	\$10,586	\$10,175	\$10,883	\$12,166	\$11,617
Classroom-Salaries and Benefits	\$9,995	\$9,513	\$10,265	\$11,443	\$10,952
Classroom-General Supplies and Textbooks	\$225	\$273	\$232	\$302	\$288
Classroom-Purchased Services	\$365	\$390	\$386	\$421	\$377
Total Support Services	\$2,666	\$2,701	\$2,974	\$3,267	\$3,519
Support Services-Salaries and Benefits	\$2,561	\$2,596	\$2,821	\$3,087	\$3,157
Total Administrative Costs	\$1,909	\$1,964	\$2,136	\$2,515	\$2,242
Administration Salaries and Benefits	\$1,631	\$1,723	\$1,832	\$2,046	\$1,949
Total Operations and Maintenance of Plant	\$1,636	\$1,580	\$2,029	\$2,218	\$1,996
Operations and Maintenance-Salaries and Benefits	\$958	\$976	\$1,121	\$1,218	\$1,214
Board Contribution to Food Services	\$63	\$96	\$65	\$71	\$0
Total Extracurricular Costs	\$493	\$477	\$496	\$561	\$656
Total Equipment Costs	\$8	\$41	\$43	\$69	\$16
Legal Costs	\$15	\$33	\$29	\$31	\$21
Employee Benefits as a percentage of salaries*	24.77%	28.95%	29.46%	27.30%	29.56%

*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 2020-21 revised appropriations and the 2021-22 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 Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	Property/Liability/Student Accident/Workers Comp insurance with ACCASBO Joint Insurance Fund	0
	Health Insurance Group purchasing with a trust	0
Municipal/Public Works	SRO's provided to school district.	0
Others	Clayton BOE interlocal agreement for Golf team	0
Purchasing	Consortium pricing of instructional supplies through Ed-Data with over 200 School Districts. Also using ECSNJ.	0
	ACES for Gas and Electrical Services	0
Transportation Services, including Fuel	Transportation Jointures with Glassbor, Delsea, and Gateway School Districts	0

Estimated Tax Rates

Municipality	Category	Amount
Pitman Borough	(A) General Fund School Levy	14,746,293
	(D) Total School Levy	15,172,490
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	568,717,700
	(H) Estimated Equalized Valuation (as of 10/01/20)	635,013,064
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.5929
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.6678
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	2.3222
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.3893

Employee Contract List for District

Name	Category	Measure
Brian Burton	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Facilities Manager
	Base Annual Salary Amount	\$77,438
	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	07/01/20
	End Date of Contract	06/30/21
	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	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$9
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$3,972
	Contractual Post-Employment Benefit Description of Payout of Sick days	Paid out at \$35/day
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid at per diem up to \$15000
	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	

Employee Contract List for District

Name	Category	Measure
Brian Burton	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
Dr. Patrick McAleer	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$165,548
	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	07/01/20
	End Date of Contract	06/30/23
	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

Employee Contract List for District

Name	Category	Measure
Dr. Patrick McAleer	Total Allowances Amount	\$2,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$9
	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 per diem up to \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid at per diem up to \$15,000
	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
	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	
Kelly Brazelton	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$117,619
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Kelly Brazelton	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/21
	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)	\$5,000
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$6,522
	Contractual Post-Employment Benefit Description of Payout of Sick days	Paid at \$95/day up to \$15,000 max
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid at per diem up to \$15,000
	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
	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

Employee Contract List for District

Name	Category	Measure
Kelly Brazelton	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