

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	938.0	925.0	910.0
On Roll Regular Shared-Time	1.0		0.0
On Roll Special Ed Full-Time	192.0	209.0	187.0
On Roll Special Ed Shared-Time		1.0	0.0
On Roll Subtotal	1,131.0	1,135.0	1,097.0
In Private School Placements	6.0	6.0	9.0
Sent to Other Districts Regular	0.0	0.0	12.0
Sent to Other Districts Special Ed	12.0	7.0	9.0
Received	31.0	59.0	64.0
In State Facilities		2.0	1.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	14,600,290	14,892,296	15,190,141
	Total Tuition	10-1300	183,287	80,000	140,000
	Unrestricted Miscellaneous Revenues	10-1XXX	166,616	160,482	180,900
	Interest Earned on Maintenance Reserve	10-1XXX	0	170	25
	Interest Earned on Capital Reserve Funds	10-1XXX	96	312	50
	Other Restricted Miscellaneous Revenues	10-1XXX	14,855	0	0
	Total Revenues from Local Sources		14,965,144	15,133,260	15,511,116
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	148,522	148,522	148,522
	Extraordinary Aid	10-3131	169,035	175,000	170,000
	Categorical Special Education Aid	10-3132	925,239	925,239	925,239
	Equalization Aid	10-3176	7,117,182	6,899,347	5,766,740
	Categorical Security Aid	10-3177	142,285	142,285	142,285
	Adjustment Aid	10-3178	661,288	0	0
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	0	70,277	0
	Total Revenues from State Sources		9,163,551	8,360,670	7,152,786
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	61,727	34,494	37,304
	Ffcra/SEMI and ARRA/SEMI Revenue	10-4210	5,213	0	0
	Other Federal Grant Revenue-Passed Through State	10-42XX	10,084	0	10,000
	Total Revenues from Federal Sources		77,024	34,494	47,304
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	535,000	940,445
	Withdrawal from Capital Reserve for Local Share	10-307	0	246,315	1,430,350
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	390,574	0	0
	Withdrawal from Maintenance Reserve	10-310	394,376	139,025	142,600
	Adjustment for Prior Year Encumbrances		0	42,477	0
	Actual Revenues (Over)/Under Expenditures		-2,227,301	0	0
General Fund Revenues	Total Operating Budget		22,763,368	24,491,241	25,224,601

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	68,141	0	0
	Scholarship Fund Revenue	20-1770	15,750	0	0
	Total Revenues from Local Sources	20-1XXX	83,891	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	174,537	205,163	174,389
	Title II	20-4451-4455	46,700	49,743	42,282
	Title III	20-4491-4494	885	0	0
	Arp-Idea Basic	20-4419	0	0	48,224
	I.D.E.A. Part B (Handicapped)	20-4420-4429	379,979	360,736	306,626
	Arp-ESSER	20-4540	0	0	1,167,390
	CARES Act Education Stabilization Fund	20-4530	18,427	0	0
	Coronavirus Relief Fund (CRF)	20-4532	63,911	0	0
	CRRSA Act-ESSER II	20-4534	144,113	513,244	336,419
	CRRSA Act-Learning Acceleration Grant	20-4535	882	32,938	30,261
	CRRSA Act-Mental Health Grant	20-4536	546	45,000	42,911
	Total Revenues from Federal Sources		829,980	1,206,824	2,148,502
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		14,103	0	3,600
	Actual Revenues (Over)/Under Expenditures-Scholarship Fund		1,000	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		928,974	1,206,824	2,152,102
Debt Service Fund Transfer and Other Financing	Other Financing Sources	40-5XXX	333	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	425,356	427,038	425,318
	Total Revenues from Local Sources		425,356	427,038	425,318
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	326,594	327,837	326,582
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		752,283	754,875	751,900
	Actual Revenues (Over)/Under Expenditures		-333	0	0
Debt Service Fund Revenues	Total Repayment of Debt		751,950	754,875	751,900
All Fund Revenues	Total Revenues/Sources		24,444,292	26,452,940	28,128,603
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		24,444,292	26,452,940	28,128,603

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	7,440,496	7,562,254	7,025,086
	Special Education-Instruction	11-2XX-100-XXX	2,312,519	2,732,075	2,679,822
	Basic Skills/Remedial-Instruction	11-230-100-XXX	214,195	246,010	162,842
	Bilingual Education-Instruction	11-240-100-XXX	0	700	1,000
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	101,590	148,065	121,410
	School-Sponsored Athletics-Instruction	11-402-100-XXX	338,326	453,826	470,390
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,039,097	1,048,935	1,040,651
	Undistributed Expenditures-Health Services	11-000-213-XXX	408,388	420,206	548,717
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	250,775	280,515	307,005
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	69,040	311,694	348,782
	Undistributed Expenditures-Guidance	11-000-218-XXX	828,278	760,522	604,282
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	536,744	620,701	624,392
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	258,433	274,266	319,059
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	312,540	348,087	293,778
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	40,051	51,091	22,436
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	531,411	514,311	513,146
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,237,982	1,362,812	1,103,675
	Undistributed Expenditures-Central Services	11-000-251-XXX	307,003	351,842	317,767
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,833,900	1,974,453	2,016,696
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	257,147	515,481	592,700
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,988,092	4,179,486	4,450,297
	Undistributed Expenditures-Food Services	11-000-310-930	66,267	0	0
	Total Undistributed Expenditures		11,965,148	13,014,402	13,103,383
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	170	25
General Fund Current Expenses	Total General Current Expense		22,372,274	24,157,502	23,563,958

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	119,097	17,500	169,500
	Facilities Acquisition and Construction Services	12-000-400-XXX	271,997	228,815	1,432,563
	Interest Deposit to Capital Reserve	10-604	0	312	50
	Total Capital Outlay		391,094	246,627	1,602,113
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	87,112	58,530
	General Fund Grand Total		22,763,368	24,491,241	25,224,601
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	82,244	0	3,600
	Scholarship Fund	20-476-XXX-XXX	16,750	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	174,537	205,163	174,389
	Title II	20-XXX-XXX-XXX	46,700	49,743	42,282
	Title III	20-XXX-XXX-XXX	885	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	379,979	360,736	306,626
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	0	48,224
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	18,427	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	63,911	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	144,113	513,244	336,419
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	882	32,938	30,261
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	546	45,000	42,911
	Arp ESSER Grant Program	20-487-xxx-xxx	0	0	1,167,390
	Total Federal Projects	20-XXX-XXX-XXX	829,980	1,206,824	2,148,502
Special Revenue Fund Expenses	Total Special Revenue Funds		928,974	1,206,824	2,152,102
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	751,950	754,875	751,900
	Total Debt Service Funds		751,950	754,875	751,900
All Fund Expenses	Total Expenditures/Appropriations		24,444,292	26,452,940	28,128,603
Expenses Net of Transfers	Total Expenditures Net of Transfers		24,444,292	26,452,940	28,128,603

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	1,075,307	1,288,465	1,518,396	577,951
	Repayment of Debt	-333	0	0	0
Restricted for General Operating Budget	Capital Reserve	390,564	2,429,896	2,183,893	753,593
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	912,937	794,636	655,781	513,206
	Legal Reserve	154,419	154,419	0	0
	Unemployment Fund	335,807	350,662	350,662	350,662
	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 Special Revenue Fund	Student Activity Fund	114,534	100,431	100,431	96,831
	Scholarship Fund	23,362	22,362	22,362	22,362
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,002	\$18,706	\$20,044	\$19,959	\$20,019
Total Classroom Instruction	\$10,175	\$11,054	\$11,617	\$11,591	\$11,525
Classroom-Salaries and Benefits	\$9,513	\$10,453	\$10,952	\$10,900	\$10,850
Classroom-General Supplies and Textbooks	\$273	\$382	\$288	\$282	\$295
Classroom-Purchased Services	\$390	\$220	\$377	\$410	\$381
Total Support Services	\$2,701	\$3,005	\$3,519	\$3,331	\$3,485
Support Services-Salaries and Benefits	\$2,596	\$2,865	\$3,157	\$2,972	\$2,946
Total Administrative Costs	\$1,964	\$2,244	\$2,242	\$2,402	\$2,187
Administration Salaries and Benefits	\$1,723	\$1,923	\$1,949	\$2,110	\$1,854
Total Operations and Maintenance of Plant	\$1,580	\$1,867	\$1,996	\$1,985	\$2,132
Operations and Maintenance-Salaries and Benefits	\$976	\$1,131	\$1,214	\$1,148	\$1,251
Board Contribution to Food Services	\$96	\$59	\$0	\$0	\$0
Total Extracurricular Costs	\$477	\$472	\$656	\$638	\$665
Total Equipment Costs	\$41	\$106	\$16	\$15	\$155
Legal Costs	\$33	\$56	\$21	\$21	\$37
Employee Benefits as a percentage of salaries*	28.95%	26.74%	29.56%	26.38%	30.14%

*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 2021-22 revised appropriations and the 2022-23 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	Participation in the ACCASBO JIF	0
	Participation in the Brown and Brown Trust for Health Insurance	0
Municipal/Public Works	Trash Pickup and Water - in exchange for use of facilities for various programs throughout the year	0
	SRO Officers	0
Purchasing	Purchasing Consortiums - NJESC, Hunterdon County ESC, CCESC and Use of State Contracts	0
Transportation Services, including Fuel	Jointure Agreements with neighboring school districts - Glassboro, Clayton and Gateway	0

Estimated Tax Rates

Municipality	Category	Amount
Pitman Borough	(A) General Fund School Levy	15,041,219
	(D) Total School Levy	15,467,413
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	569,401,700
	(H) Estimated Equalized Valuation (as of 10/01/21)	674,646,564
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	2.6416
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	2.7164
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	2.2295
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	2.2927

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	\$81,955
	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	07/01/21
	End Date of Contract	06/30/22
	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)	\$10
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$7,984
	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 \$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

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
Carisa Rose	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$110,000
	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	03/24/22
	End Date of Contract	06/30/22
	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
Carisa Rose	Total Allowances Amount	\$10,584
	Total Bonuses Amount	\$7,000
	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	\$13,258
	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 a per diem rate 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
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

Employee Contract List for District

Name	Category	Measure
Dr. Patrick McAleer	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
	Total Allowances Amount	\$2,000
	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	\$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

Employee Contract List for District

Name	Category	Measure
Dr. Patrick McAleer	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