

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	1,046.0	1,023.0	1,010.0
On Roll Regular Shared-Time		1.0	0.0
On Roll Special Ed Full-Time	218.0	213.0	212.0
On Roll Special Ed Shared-Time		1.0	0.0
On Roll Subtotal	1,264.0	1,238.0	1,222.0
In Private School Placements	7.0	9.0	0.0
Sent to Other Districts Regular	0.0	1.0	0.0
Sent to Other Districts Special Ed	15.0	16.0	16.0
Received	58.0	46.0	1.0
In State Facilities	1.0	1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	13,883,866	14,314,010	14,600,290
	Total Tuition	10-1300	250,635	100,000	80,000
	Unrestricted Miscellaneous Revenues	10-1XXX	172,470	174,380	160,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	700	170
	Interest Earned on Capital Reserve Funds	10-1XXX	169	180	312
	Total Revenues from Local Sources		14,307,140	14,589,270	14,840,772
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	148,522	148,522	148,522
	Extraordinary Aid	10-3131	201,383	75,000	175,000
	Categorical Special Education Aid	10-3132	925,239	925,239	925,239
	Equalization Aid	10-3176	7,117,182	7,117,182	7,117,182
	Categorical Security Aid	10-3177	142,285	142,285	142,285
	Adjustment Aid	10-3178	1,252,687	1,038,706	661,288
	Total Revenues from State Sources		9,787,298	9,446,934	9,169,516
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	38,230	38,941	35,238
	Total Revenues from Federal Sources		38,230	38,941	35,238
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	535,000	535,000
	Withdrawal from Capital Reserve for Local Share	10-307	0	100,000	390,574
	Withdrawal from Maintenance Reserve	10-310	109,203	100,000	394,376
	Adjustment for Prior Year Encumbrances		0	3,973	0
	Actual Revenues (Over)/Under Expenditures		-227,534	0	0
General Fund Revenues	Total Operating Budget		24,014,337	24,814,118	25,365,476
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	169,427	161,355	137,152
	Title II	20-4451-4455	36,895	45,385	38,577
	Title III	20-4491-4494	149	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	369,172	369,632	314,187
	Total Revenues from Federal Sources		575,643	576,372	489,916
Special Revenue Fund Revenues	Total Grants and Entitlements		575,643	576,372	489,916

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	385,407	426,148	425,356
	Total Revenues from Local Sources		385,407	426,148	425,356
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	328,084	327,202	326,594
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		713,491	753,350	751,950
	Actual Revenues (Over)/Under Expenditures		41,909	0	0
Debt Service Fund Revenues	Total Repayment of Debt		755,400	753,350	751,950
All Fund Revenues	Total Revenues/Sources		25,345,380	26,143,840	26,607,342
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		25,345,380	26,143,840	26,607,342

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	7,807,983	7,733,706	7,632,215	
	Special Education-Instruction	11-2XX-100-XXX	2,730,492	2,542,294	2,446,035	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	340,246	416,425	365,793	
	Bilingual Education-Instruction	11-240-100-XXX	0	700	700	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	132,543	158,048	148,025	
	School-Sponsored Athletics-Instruction	11-402-100-XXX	394,480	344,987	350,427	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,355,608	1,387,432	1,677,185	
	Undistributed Expenditures-Health Services	11-000-213-XXX	494,439	437,699	396,816	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	263,712	313,119	266,488	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	21,395	145,275	106,518	
	Undistributed Expenditures-Guidance	11-000-218-XXX	764,138	778,472	816,802	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	598,509	630,991	630,964	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	218,997	258,133	263,965	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	315,534	326,804	330,100	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	51,671	59,989	37,540	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	508,079	562,083	518,757	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,192,570	1,359,898	1,274,055	
	Undistributed Expenditures-Central Services	11-000-251-XXX	308,750	343,112	321,094	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,827,892	1,913,119	2,167,672	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	684,708	483,636	401,922	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,909,937	4,261,706	4,579,705	
	Undistributed Expenditures-Food Services	11-000-310-930	80,000	80,000	80,000	
	Total Undistributed Expenditures			12,595,939	13,341,468	13,869,583
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	700	170
General Fund Current Expenses	Total General Current Expense		24,001,683	24,538,328	24,812,948	

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	10,272	61,047	52,500
	Facilities Acquisition and Construction Services	12-000-400-XXX	2,213	214,563	499,716
	Interest Deposit to Capital Reserve	10-604	169	180	312
	Total Capital Outlay		12,654	275,790	552,528
General Fund Expenses and Transfers	General Fund Grand Total		24,014,337	24,814,118	25,365,476
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	169,427	161,355	137,152
	Title II	20-XXX-XXX-XXX	36,895	45,385	38,577
	Title IV	20-XXX-XXX-XXX	149	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	369,172	369,632	314,187
	Total Federal Projects	20-XXX-XXX-XXX	575,643	576,372	489,916
Special Revenue Fund Expenses	Total Special Revenue Funds		575,643	576,372	489,916
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	755,400	753,350	751,950
	Total Debt Service Funds		755,400	753,350	751,950
All Fund Expenses	Total Expenditures/Appropriations		25,345,380	26,143,840	26,607,342
Expenses Net of Transfers	Total Expenditures Net of Transfers		25,345,380	26,143,840	26,607,342

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	312,955	490,394	390,574	312
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	441,806	511,222	411,922	17,716
	Legal Reserve	132,626	119,242	0	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	996,681	894,441	1,013,683	478,683
	Repayment of Debt	41,576	-333	-333	-333

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,883	\$17,361	\$17,965	\$18,317	\$18,592
Total Classroom Instruction	\$10,234	\$10,586	\$10,712	\$10,812	\$10,883
Classroom-Salaries and Benefits	\$9,713	\$9,995	\$10,083	\$10,185	\$10,265
Classroom-General Supplies and Textbooks	\$175	\$225	\$294	\$267	\$232
Classroom-Purchased Services	\$346	\$365	\$335	\$359	\$386
Total Support Services	\$2,583	\$2,666	\$2,937	\$2,984	\$2,974
Support Services-Salaries and Benefits	\$2,449	\$2,561	\$2,774	\$2,813	\$2,821
Total Administrative Costs	\$1,910	\$1,909	\$2,009	\$2,188	\$2,136
Administration Salaries and Benefits	\$1,640	\$1,631	\$1,709	\$1,711	\$1,832
Total Operations and Maintenance of Plant	\$1,608	\$1,636	\$1,765	\$1,770	\$2,029
Operations and Maintenance-Salaries and Benefits	\$933	\$958	\$1,044	\$1,050	\$1,121
Board Contribution to Food Services	\$62	\$63	\$63	\$65	\$65
Total Extracurricular Costs	\$479	\$493	\$470	\$490	\$496
Total Equipment Costs	\$183	\$8	\$35	\$49	\$43
Legal Costs	\$24	\$15	\$24	\$24	\$29
Employee Benefits as a percentage of salaries*	26.32%	24.77%	29.07%	27.03%	29.46%

*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 2019-20 revised appropriations and the 2020-21 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 Insurance with ACCASBO Joint Insurance Fund	0
	Health Insurance group purchasing with a trust	0
Purchasing	Consortium pricing of instructional supplies through Ed-data with over 200 school districts . ECSNJ,	0
	ACES for Gas and Electrical Services	0
Staffing - Other	Pitman provides OT support for Wenonah BOE	0
Transportation Services, including Fuel	Transportation Jointures with Glassboro, Delsea and Gateway School Districts	0

Estimated Tax Rates

Municipality	Category	Amount
Pitman Borough	(A) General Fund School Levy	14,457,150
	(D) Total School Levy	14,882,902
	(B) Estimated Net Taxable Valuation (as of 02/01/20)	569,958,500
	(H) Estimated Equalized Valuation (as of 10/01/19)	620,918,721
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.5365
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.6112
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	2.3283
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.3969

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	\$75,000
	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	07/17/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	24
	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)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$8,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	\$35 per day up to \$8000 upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	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	\$162,302
	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	07/01/15
	End Date of Contract	06/30/20
	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)	\$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 rate up to max \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid at per diem rate up to max \$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	\$114,750
	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	07/01/19
	End Date of Contract	06/30/20
	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	\$18,224
	Contractual Post-Employment Benefit Description of Payout of Sick days	paid at \$95/day up to \$15,000 at retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem of remaining unused/accumulated days
	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