

## Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	279.0	276.0	261.0
On Roll Special Ed Full-Time	52.0	41.0	39.0
On Roll Subtotal	331.0	317.0	300.0
In Private School Placements	1.0	3.0	3.0
Sent to Other Districts Regular	112.0	108.0	114.0
Sent to Other Districts Special Ed	18.0	23.5	27.5
Received		9.0	6.0

## Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	4,207,026	4,291,166	4,376,989
	Total Tuition	10-1300	21,895	20,000	20,000
	Transportation Fees from Other Local Education Authorities	10-1420-1440	73,794	50,000	50,000
	Rents and Royalties	10-1910	53,685	47,000	47,000
	Unrestricted Miscellaneous Revenues	10-1XXX	54,067	7,000	7,000
	Interest Earned on Maintenance Reserve	10-1XXX	450	25	25
	Interest Earned on Capital Reserve Funds	10-1XXX	225	225	225
	Total Revenues from Local Sources		4,411,142	4,415,416	4,501,239
General Fund Revenues from State Sources	School Choice Aid	10-3116	163,240	241,364	199,022
	Categorical Transportation Aid	10-3121	316,928	271,073	271,073
	Extraordinary Aid	10-3131	35,766	0	0
	Categorical Special Education Aid	10-3132	300,139	300,139	300,139
	Equalization Aid	10-3176	2,602,252	2,602,252	2,461,798
	Categorical Security Aid	10-3177	55,469	55,469	55,469
	Adjustment Aid	10-3178	16,324	0	0
	Under Adequacy Aid	10-3180	37,291	0	0
	PARCC Readiness Aid	10-3181	5,200	0	0
	Per Pupil Growth Aid	10-3182	5,200	0	0
	Professional Learning Community Aid	10-3183	4,400	0	0
	Other State Aids	10-3XXX	5,220	0	0
	Total Revenues from State Sources		3,547,429	3,470,297	3,287,501
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	110,674	119,452
	Withdrawal from Capital Reserve for Local Share	10-307	0	170,000	0
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	100,000	100,000
	Transfers from Other Funds	10-5200	70,000	0	0
	Adjustment for Prior Year Encumbrances		0	38,459	0
	Actual Revenues (Over)/Under Expenditures		59,924	0	0
General Fund Revenues	Total Operating Budget		8,088,495	8,304,846	8,008,192

## Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	16,500	16,500	16,500
	Total Revenues from State Sources		16,500	16,500	16,500
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	83,900	84,054	67,243
	Title II	20-4451-4455	13,124	11,982	9,586
	Title IV	20-4471-4474	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	104,124	99,498	79,598
	Other	20-4XXX	32,017	3,638	2,910
	Total Revenues from Federal Sources		243,165	209,172	167,337
Special Revenue Fund Revenues	Total Grants and Entitlements		259,665	225,672	183,837
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	72,800
	Total Local Repayment of Debt		0	0	72,800
Debt Service Fund Revenues	Total Repayment of Debt		0	0	72,800
All Fund Revenues	Total Revenues/Sources		8,348,160	8,530,518	8,264,829
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		8,348,160	8,530,518	8,264,829

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,754,420	1,917,435	1,864,404
	Special Education-Instruction	11-2XX-100-XXX	569,880	472,612	487,426
	Basic Skills/Remedial-Instruction	11-230-100-XXX	98,777	41,455	112,868
	Bilingual Education-Instruction	11-240-100-XXX	56,287	57,631	58,856
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	27,424	34,244	40,500
	School-Sponsored Athletics-Instruction	11-402-100-XXX	8,931	13,534	19,150
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,481,660	2,428,209	2,225,994
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	24,349	28,308	17,812
	Undistributed Expenditures-Health Services	11-000-213-XXX	101,466	87,353	70,656
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	108,341	112,908	70,328
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	137,075	234,604	231,776
	Undistributed Expenditures-Guidance	11-000-218-XXX	62,289	65,252	67,556
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	47,395	63,526	50,622
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	55,462	64,261	80,357
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	21,476	15,120	14,025
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	9,457	9,000	8,530
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	150,684	167,892	192,719
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	120,001	128,278	88,263
	Undistributed Expenditures-Central Services	11-000-251-XXX	118,964	125,986	125,850
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	17,500	19,000	19,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	447,736	416,436	462,517
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	501,145	495,057	582,915
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	993,391	1,116,521	1,084,207
	Total Undistributed Expenditures		5,398,391	5,577,711	5,393,127
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	25	25
General Fund Current Expenses	Total General Current Expense		7,914,110	8,114,647	7,976,356

## Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	94,161	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	10,224	189,974	9,474
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	70,000	0	0
	Interest Deposit to Capital Reserve	10-604	0	225	225
	Total Capital Outlay		174,385	190,199	9,699
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	0	22,137
	General Fund Grand Total		8,088,495	8,304,846	8,008,192
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	16,500	16,500	16,500
	Total Preschool Education Aid	20-218-XXX-XXX	16,500	16,500	16,500
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	16,500	16,500	16,500
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	83,900	84,054	67,243
	Title II	20-XXX-XXX-XXX	13,124	11,982	9,586
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	104,124	99,498	79,598
	Other	20-XXX-XXX-XXX	32,017	3,638	2,910
	Total Federal Projects	20-XXX-XXX-XXX	243,165	209,172	167,337
Special Revenue Fund Expenses	Total Special Revenue Funds		259,665	225,672	183,837
Debt Service Fund Expenses	Increase In Debt Service Reserve	40-608	0	0	72,800
	Total Debt Service Funds		0	0	72,800
All Fund Expenses	Total Expenditures/Appropriations		8,348,160	8,530,518	8,264,829
Expenses Net of Transfers	Total Expenditures Net of Transfers		8,348,160	8,530,518	8,264,829

## Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	259,503	259,728	89,953	90,178
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	300,000	300,225	300,250	300,275
	Legal Reserve	249,255	152,773	78,466	0
	Tuition Reserve	160,000	200,000	100,000	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	72,800
Unrestricted	General Operating Budget	291,836	327,353	290,986	250,000
	Repayment of Debt	72,800	72,800	72,800	0

### Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,724	\$15,056	\$17,054	\$16,429	\$17,280
Total Classroom Instruction	\$9,017	\$9,785	\$11,334	\$10,454	\$11,182
Classroom-Salaries and Benefits	\$8,687	\$9,408	\$10,627	\$9,861	\$10,522
Classroom-General Supplies and Textbooks	\$246	\$283	\$604	\$492	\$510
Classroom-Purchased Services	\$85	\$94	\$103	\$101	\$151
Total Support Services	\$1,997	\$2,019	\$2,397	\$2,555	\$2,376
Support Services-Salaries and Benefits	\$1,344	\$1,257	\$1,455	\$1,583	\$1,306
Total Administrative Costs	\$1,359	\$1,502	\$1,488	\$1,593	\$1,571
Administration Salaries and Benefits	\$689	\$1,141	\$640	\$780	\$588
Total Operations and Maintenance of Plant	\$1,169	\$1,530	\$1,576	\$1,532	\$1,780
Operations and Maintenance-Salaries and Benefits	\$612	\$717	\$819	\$845	\$924
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$103	\$141	\$152	\$197	\$259
Total Equipment Costs	\$327	\$287	\$0	\$0	\$0
Legal Costs	\$7	\$8	\$26	\$25	\$27
Employee Benefits as a percentage of salaries*	33.98%	30.32%	34.17%	34.87%	34.79%

\*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 2018-19 revised appropriations and the 2019-20 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)
Business Services	Business Administrator, Assistant to the BA, and Payroll Services	109,000
Others	Snow Removal	0
Social Worker/Psychologist	CST Services with Alloway	143,000
Technology Services	Shared Technology services with Lawrence BOE	0
Transportation Services, including Fuel	Service agreement with Pittsgrove BOE for bus maintenance	0

Estimated Tax Rates

Municipality	Category	Amount
Upper Pittsgrove Township	(A) General Fund School Levy	4,376,989
	(D) Total School Levy	4,376,989
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	337,742,401
	(H) Estimated Equalized Valuation (as of 10/01/18)	315,853,737
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.2960
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2960
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3858
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3858

Employee Contract List for District

Name	Category	Measure
Phillip McFarland	Job Title	Assistant Principal
	Job Title II	N/A
	Base Annual Salary Amount	\$80,111
	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	09/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	200
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	10
	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	None Reported
	Total Allowances Amount	\$9,300
	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	\$9,375
	Contractual Post-Employment Benefit Description of Payout of Sick days	\$75 per day max of 125 days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No vacation
	Contractual Post-Employment Benefit Description of Payout of Personal days	converts to sick
	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
Phillip McFarland	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
Scott Eckstein	Job Title	Superintendent
	Job Title II	N/A
	Base Annual Salary Amount	\$132,899
	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	09/01/16
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	22
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	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
Scott Eckstein	Total Allowances Amount	\$14,800
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$950
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$33,913
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max amount is \$15000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem rate max 37 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	converted to sick days
	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	
Shared Services	Job Title	Business Administrator
	Job Title II	N/A
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.0
	Shared with Another District?	Y
	Shared County	11
	Shared District	2570

Employee Contract List for District

Name	Category	Measure
	Job Title Other District	Business Administrator
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	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
Shared Services	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	N/A shared services
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A shared services
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A shared services
	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
Shared Services	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	Shared Service Agreement
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported