

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	276.0	265.0	264.0
On Roll Special Ed Full-Time	41.0	40.0	35.0
On Roll Subtotal	317.0	305.0	299.0
In Private School Placements	3.0	4.0	3.0
Sent to Other Districts Regular	108.0	107.0	105.0
Sent to Other Districts Special Ed	23.5	16.0	17.0
Received	9.0	8.0	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	4,218,366	4,376,989	4,464,529
	Total Tuition	10-1300	108,083	20,000	20,000
	Transportation Fees from Other Local Education Authorities	10-1420-1440	64,895	50,000	25,000
	Rents and Royalties	10-1910	53,685	47,000	47,000
	Unrestricted Miscellaneous Revenues	10-1XXX	44,686	7,000	5,000
	Interest Earned on Maintenance Reserve	10-1XXX	25	25	25
	Interest Earned on Capital Reserve Funds	10-1XXX	225	225	225
	Total Revenues from Local Sources		4,489,965	4,501,239	4,561,779
General Fund Revenues from State Sources	School Choice Aid	10-3116	241,364	199,022	221,075
	Categorical Transportation Aid	10-3121	271,073	271,073	271,073
	Extraordinary Aid	10-3131	51,735	0	0
	Categorical Special Education Aid	10-3132	300,139	300,139	300,139
	Equalization Aid	10-3176	2,602,252	2,461,798	2,189,963
	Categorical Security Aid	10-3177	55,469	55,469	55,469
	Other State Aids	10-3XXX	5,220	0	0
	Total Revenues from State Sources		3,527,252	3,287,501	3,037,719
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	119,452	133,016
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	100,000	0
	Withdrawal from Tuition Reserve for Excess Over Adjustments	10-311	0	0	100,000
	Transfers from Other Funds	10-5200	72,800	0	0
	Adjustment for Prior Year Encumbrances		0	1,192	0
	Actual Revenues (Over)/Under Expenditures		119,675	0	0
General Fund Revenues	Total Operating Budget		8,209,692	8,009,384	7,832,514
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

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	83,585	78,190	66,462
	Title II	20-4451-4455	11,982	15,279	12,987
	Title IV	20-4471-4474	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	103,136	96,997	82,447
	Other	20-4XXX	13,406	3,632	3,087
	Total Revenues from Federal Sources			222,109	204,098
Special Revenue Fund Revenues	Total Grants and Entitlements		238,609	220,598	189,983
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	72,800	0
	Total Local Repayment of Debt		0	72,800	0
Debt Service Fund Revenues	Total Repayment of Debt		0	72,800	0
All Fund Revenues	Total Revenues/Sources		8,448,301	8,302,782	8,022,497
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		8,448,301	8,302,782	8,022,497

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	1,958,934	2,058,136	2,187,896
	Special Education-Instruction	11-2XX-100-XXX	431,234	259,724	208,825
	Basic Skills/Remedial-Instruction	11-230-100-XXX	41,445	112,868	5,043
	Bilingual Education-Instruction	11-240-100-XXX	57,631	59,212	61,389
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	20,651	40,500	40,500
	School-Sponsored Athletics-Instruction	11-402-100-XXX	14,484	19,150	17,950
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,460,115	2,135,514	2,021,937
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	28,976	17,832	17,893
	Undistributed Expenditures-Health Services	11-000-213-XXX	85,705	70,636	76,339
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	110,028	103,956	72,070
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	210,780	197,949	101,237
	Undistributed Expenditures-Guidance	11-000-218-XXX	64,602	67,556	39,980
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	65,504	50,622	64,603
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	64,261	80,357	119,330
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	18,115	10,025	22,425
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,316	12,530	25,996
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	174,172	192,599	225,750
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	128,114	122,210	90,499
	Undistributed Expenditures-Central Services	11-000-251-XXX	125,759	125,850	125,850
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	19,000	19,000	19,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	417,974	463,696	517,029
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	508,706	673,394	646,724
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,063,984	1,084,207	1,038,260
	Total Undistributed Expenditures		5,551,111	5,427,933	5,224,922
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		8,075,490	7,977,548	7,746,550

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	134,202	9,474	9,474
	Interest Deposit to Capital Reserve	10-604	0	225	225
	Total Capital Outlay		134,202	9,699	9,699
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	22,137	76,265
	General Fund Grand Total		8,209,692	8,009,384	7,832,514
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	83,585	78,190	66,462
	Title II	20-XXX-XXX-XXX	11,982	15,279	12,987
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	103,136	96,997	82,447
	Other	20-XXX-XXX-XXX	13,406	3,632	3,087
	Total Federal Projects	20-XXX-XXX-XXX	222,109	204,098	173,483
Special Revenue Fund Expenses	Total Special Revenue Funds		238,609	220,598	189,983
Debt Service Fund Expenses	Increase In Debt Service Reserve	40-608	0	72,800	0
	Total Debt Service Funds		0	72,800	0
All Fund Expenses	Total Expenditures/Appropriations		8,448,301	8,302,782	8,022,497
Expenses Net of Transfers	Total Expenditures Net of Transfers		8,448,301	8,302,782	8,022,497

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	259,728	154,953	155,178	155,403
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	300,225	300,250	300,275	300,300
	Legal Reserve	152,773	154,527	76,061	0
	Tuition Reserve	200,000	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	72,800	72,800
Unrestricted	General Operating Budget	327,353	347,941	306,955	250,000
	Repayment of Debt	0	0	-72,800	-72,800

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	\$15,056	\$16,224	\$17,280	\$17,284	\$17,328
Total Classroom Instruction	\$9,785	\$10,382	\$11,182	\$10,986	\$11,037
Classroom-Salaries and Benefits	\$9,408	\$9,700	\$10,522	\$10,349	\$10,636
Classroom-General Supplies and Textbooks	\$283	\$570	\$510	\$342	\$199
Classroom-Purchased Services	\$94	\$112	\$151	\$295	\$202
Total Support Services	\$2,019	\$2,470	\$2,376	\$2,433	\$2,229
Support Services-Salaries and Benefits	\$1,257	\$1,591	\$1,306	\$1,551	\$1,604
Total Administrative Costs	\$1,502	\$1,611	\$1,571	\$1,720	\$1,717
Administration Salaries and Benefits	\$1,141	\$773	\$588	\$738	\$606
Total Operations and Maintenance of Plant	\$1,530	\$1,533	\$1,780	\$1,779	\$1,990
Operations and Maintenance-Salaries and Benefits	\$717	\$831	\$924	\$919	\$946
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$141	\$143	\$259	\$258	\$256
Total Equipment Costs	\$287	\$0	\$0	\$0	\$0
Legal Costs	\$8	\$45	\$27	\$54	\$85
Employee Benefits as a percentage of salaries*	30.32%	33.73%	34.79%	34.09%	32.39%

*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)
Business Services	Business Administrator, Assistant to BA, and Payroll services	0
Others	Snow Removal with township	0
Social Worker/Psychologist	CST Services with Alloway	0
Technology Services	Shared Technology services with Lawrence Township Board of Education	0
Transportation Services, including Fuel	Service agreement with Pittsgrove Board of Education for bus maintenance	0

Estimated Tax Rates

Municipality	Category	Amount
Upper Pittsgrove Township	(A) General Fund School Levy	4,464,529
	(D) Total School Levy	4,464,529
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	337,359,381
	(H) Estimated Equalized Valuation (as of 10/01/19)	331,361,734
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3234
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3234
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3473
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3473

Employee Contract List for District

Name	Category	Measure
Phillip McFarland	Job Title	Assistant Principal
	Job Title II	N/A
	Base Annual Salary Amount	\$82,193
	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	07/01/19
	End Date of Contract	06/30/20
	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	\$6,240
	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 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	coverts 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	\$135,557
	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	07/01/19
	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)	\$975
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$29,077
	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 for 27 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	convert 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	CST DIRECTOR STIPEND
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	07/01/19
	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	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 Servies
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A Shared Servies
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A Shared Servies
	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