

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	1,305.0	1,198.0	1,152.0
On Roll Special Ed Full-Time	139.0	136.0	156.0
On Roll Subtotal	1,444.0	1,334.0	1,308.0
In Private School Placements	2.0	2.0	3.0
Sent to Other Districts Regular	470.0	494.0	492.0
Sent to Other Districts Special Ed	66.5	57.0	61.0
Received	77.0	65.0	62.0
In State Facilities		3.0	3.0

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	24,926,570	25,562,381	26,480,372
	Total Tuition	10-1300	873,397	752,127	803,658
	Transportation Fees from Other Local Education Authorities	10-1420-1440	46,996	52,000	52,000
	Unrestricted Miscellaneous Revenues	10-1XXX	119,679	78,000	39,820
	Interest Earned on Maintenance Reserve	10-1XXX	1,000	750	750
	Interest Earned on Capital Reserve Funds	10-1XXX	1,250	1,500	1,500
	Total Revenues from Local Sources		25,968,892	26,446,758	27,378,100
General Fund Revenues from State Sources	School Choice Aid	10-3116	452,239	462,588	478,716
	Categorical Transportation Aid	10-3121	1,445,583	1,445,583	1,445,583
	Extraordinary Aid	10-3131	208,996	0	0
	Categorical Special Education Aid	10-3132	1,280,868	1,280,868	1,280,868
	Equalization Aid	10-3176	4,307,772	4,307,772	3,734,201
	Categorical Security Aid	10-3177	179,311	179,311	179,311
	Adjustment Aid	10-3178	1,548,830	648,360	0
	Total Revenues from State Sources		9,423,599	8,324,482	7,118,679
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	27,021	45,932	42,162
	Total Revenues from Federal Sources		27,021	45,932	42,162
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	978,659	977,093
	Other Financing Sources	10-5XXX	112,535	0	0
	Adjustment for Prior Year Encumbrances		0	1,674,526	0
	Actual Revenues (Over)/Under Expenditures		-81,368	0	0
General Fund Revenues	Total Operating Budget		35,450,679	37,470,357	35,516,034
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	159,796	152,929	129,990
	Title II	20-4451-4455	24,365	36,935	31,395
	Title IV	20-4471-4474	9,717	10,812	9,190
	I.D.E.A. Part B (Handicapped)	20-4420-4429	476,231	487,077	414,015
	CARES Act Education Stabilization Fund	20-4530	0	124,140	0
	Coronavirus Relief Fund (CRF)	20-4532	0	79,847	0
	Total Revenues from Federal Sources		670,109	891,740	584,590

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		670,109	891,740	584,590
All Fund Revenues	Total Revenues/Sources		36,120,788	38,362,097	36,100,624
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		36,120,788	38,362,097	36,100,624

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	6,805,562	8,563,480	8,392,008
	Special Education-Instruction	11-2XX-100-XXX	1,770,962	1,914,091	1,867,399
	Basic Skills/Remedial-Instruction	11-230-100-XXX	750,780	50,687	49,208
	Bilingual Education-Instruction	11-240-100-XXX	60,409	67,420	69,296
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	22,774	34,353	32,685
	School-Sponsored Athletics-Instruction	11-402-100-XXX	43,573	82,500	62,500
	Before/After School Programs	11-421-XXX-XXX	9,112	15,300	15,300
	Summer School	11-422-XXX-XXX	41,440	78,304	78,004
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	10,184,219	10,071,659	9,722,575
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	28,468	29,415	30,135
	Undistributed Expenditures-Health Services	11-000-213-XXX	287,616	283,627	246,981
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	386,124	437,467	458,015
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	587,243	793,822	870,559
	Undistributed Expenditures-Guidance	11-000-218-XXX	212,338	227,174	233,580
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	463,190	490,408	509,053
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	480,778	614,783	509,635
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	195,687	185,185	184,231
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	24,201	59,000	38,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	584,630	642,211	653,067
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	813,562	885,346	743,144
	Undistributed Expenditures-Central Services	11-000-251-XXX	343,235	386,592	380,561
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	156,405	213,460	207,986
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	3,019,218	3,746,174	2,765,490
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,398,106	2,825,469	2,341,511
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,613,589	4,441,429	4,827,396
	Total Undistributed Expenditures		22,778,609	26,333,221	24,722,419
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	750	750
General Fund Current Expenses	Total General Current Expense		32,283,221	37,140,106	35,289,569

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	74,331	136,555	94,995
	Facilities Acquisition and Construction Services	12-000-400-XXX	2,964,918	67,890	3,900
	Interest Deposit to Capital Reserve	10-604	0	1,500	1,500
	Total Capital Outlay		3,039,249	205,945	100,395
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	19,400	0	0
	Total Summer School	13-422-X00-XXX	19,400	0	0
Special School Expenses for Adult Education	Adult Education-Local-Instruction	13-602-100-XXX	0	17,800	17,800
	Total Adult Education-Local	13-602-X00-XXX	0	17,800	17,800
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	19,400	17,800	17,800
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	108,809	106,506	108,270
	General Fund Grand Total		35,450,679	37,470,357	35,516,034
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	159,796	152,929	129,990
	Title II	20-XXX-XXX-XXX	24,365	36,935	31,395
	Title IV	20-XXX-XXX-XXX	9,717	10,812	9,190
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	476,231	487,077	414,015
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	124,140	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	79,847	0
	Total Federal Projects	20-XXX-XXX-XXX	670,109	891,740	584,590
Special Revenue Fund Expenses	Total Special Revenue Funds		670,109	891,740	584,590
All Fund Expenses	Total Expenditures/Appropriations		36,120,788	38,362,097	36,100,624
Expenses Net of Transfers	Total Expenditures Net of Transfers		36,120,788	38,362,097	36,100,624

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	4,848,168	4,607,897	4,809,397	4,810,897
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	2,501,730	1,420,000	1,420,750	1,421,500
	Legal Reserve	1,932,163	1,950,000	975,000	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	912,883	921,669	718,010	715,917
	Repayment of Debt	0	0	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	\$14,565	\$14,338	\$16,441	\$18,241	\$17,865
Total Classroom Instruction	\$8,566	\$8,190	\$9,525	\$10,268	\$10,558
Classroom-Salaries and Benefits	\$8,261	\$7,917	\$8,816	\$9,554	\$9,937
Classroom-General Supplies and Textbooks	\$243	\$216	\$533	\$542	\$447
Classroom-Purchased Services	\$61	\$57	\$176	\$172	\$174
Total Support Services	\$2,457	\$2,208	\$2,635	\$2,820	\$2,878
Support Services-Salaries and Benefits	\$1,760	\$1,730	\$1,940	\$2,025	\$2,019
Total Administrative Costs	\$1,537	\$1,584	\$1,799	\$1,947	\$1,889
Administration Salaries and Benefits	\$1,261	\$1,292	\$1,395	\$1,485	\$1,437
Total Operations and Maintenance of Plant	\$1,893	\$2,262	\$2,333	\$3,048	\$2,387
Operations and Maintenance-Salaries and Benefits	\$806	\$817	\$941	\$984	\$1,032
Board Contribution to Food Services	\$9	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$68	\$57	\$99	\$106	\$94
Total Equipment Costs	\$9	\$51	\$8	\$103	\$73
Legal Costs	\$18	\$24	\$50	\$53	\$54
Employee Benefits as a percentage of salaries*	24.61%	26.38%	30.74%	30.35%	33.68%

*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	Member of the Atlantic/Cape Joint Insurance Fund	0
Municipal/Public Works	Township conducts small repairs & oil changes to maintenance department vehicles	0
	Township handles snow removal, trash pickup, and maintenance of large athletic fields	0
	District staffs the schools on nights and weekends for use of facilities through the Township Recreation Department	0
Professional Staff Development	Participation in county wide professional development programs	0
Purchasing	Partner with the Township for purchase of copy paper	0
	Member of the ACES program for the purchase of electric and gas	0
	Member of cooperative with local school districts for the purchase of electrical and HVAC contracting services	0
	Member of Education Services Commission for purchase of supplies	0
Transportation Services, including Fuel	Utilize Township fuel pump to fuel District vehicles	0
	Utilize County fuel pump to fuel District vehicles	0
	Jointures established with surrounding school districts to transport choice students	0
	Jointures established with surrounding school districts to transport special education students	0
	Township mechanic makes minor repairs to transportation vehicles	0

Estimated Tax Rates

Municipality	Category	Amount
Upper Township	(A) General Fund School Levy	26,480,372
	(D) Total School Levy	26,480,372
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	1,870,526,600
	(H) Estimated Equalized Valuation (as of 10/01/20)	2,017,392,796
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.4157
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.4157
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3126
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3126

Employee Contract List for District

Name	Category	Measure
Allen Matthews	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	B&G Supervisor
	Base Annual Salary Amount	\$94,089
	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	15
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	105
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$3,089
	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	\$3,076
	Contractual Post-Employment Benefit Description of Payout of Sick days	Not eligible - Needs 12 years of service
	Contractual Post-Employment Benefit Description of Payout of Vacation days	8.5 days @ per diem
	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
Allen Matthews	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$5,000
	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
Glen Stewart	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Tech Supervisor
	Base Annual Salary Amount	\$95,801
	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	2
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	105
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
Glen Stewart	Total Allowances Amount	\$7,169
	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	\$16,448
	Contractual Post-Employment Benefit Description of Payout of Sick days	258 days x \$50/day; \$10,000 max
	Contractual Post-Employment Benefit Description of Payout of Vacation days	17.5 days @ per diem
	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	\$2,083
	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	Waive benefits (July-Oct)
	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
Laurie A Ryan	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$121,790
	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
Laurie A Ryan	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	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	105
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$4,820
	Total Bonuses Amount	\$2,000
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,779
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$25,539
	Contractual Post-Employment Benefit Description of Payout of Sick days	40% of days x per diem; Not to exceed \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	22.5 days @ per diem
	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	\$1,000
	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	Board contribution toward health benefits
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported

Employee Contract List for District

Name	Category	Measure
Laurie A Ryan	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
Vincent J Palmieri Jr	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$169,689
	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	07/01/18
	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	5
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	105
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$6,907
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,279
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$41,106
	Contractual Post-Employment Benefit Description of Payout of Sick days	\$100/day; not to exceed \$15,000

Employee Contract List for District

Name	Category	Measure
Vincent J Palmieri Jr	Contractual Post-Employment Benefit Description of Payout of Vacation days	40 @ per diem
	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	\$5,500
	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	Board reimb toward medical
	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