

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	265.0	273.0	288.0
On Roll Special Ed Full-Time	40.0	45.0	51.0
On Roll Special Ed Shared-Time	0.0	0.0	15.0
On Roll Subtotal	305.0	318.0	354.0
In Private School Placements	4.0	2.0	0.0
Sent to Other Districts Regular	107.0	93.5	93.0
Sent to Other Districts Special Ed	16.0	16.5	2.0
Received	8.0		0.0

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	4,376,989	4,464,529	4,607,261
	Total Tuition	10-1300	12,150	20,000	15,000
	Transportation Fees from Other Local Education Authorities	10-1420-1440	32,883	25,000	20,000
	Rents and Royalties	10-1910	54,760	47,000	53,000
	Unrestricted Miscellaneous Revenues	10-1XXX	67,471	5,000	5,000
	Interest Earned on Maintenance Reserve	10-1XXX	250	25	25
	Interest Earned on Capital Reserve Funds	10-1XXX	225	1	1
	Total Revenues from Local Sources		4,544,728	4,561,555	4,700,287
General Fund Revenues from State Sources	School Choice Aid	10-3116	199,022	221,075	236,950
	Categorical Transportation Aid	10-3121	271,073	271,073	271,073
	Extraordinary Aid	10-3131	54,539	0	0
	Categorical Special Education Aid	10-3132	300,139	300,139	300,139
	Equalization Aid	10-3176	2,461,798	2,189,963	1,878,291
	Categorical Security Aid	10-3177	55,469	55,469	55,469
	Total Revenues from State Sources		3,342,040	3,037,719	2,741,922
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	119,452	133,016	167,665
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	100,000	100,000	100,000
	Adjustment for Prior Year Encumbrances		0	162,879	0
	Actual Revenues (Over)/Under Expenditures		-874,743	0	0
General Fund Revenues	Total Operating Budget		7,231,477	7,995,169	7,709,874
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	0	5,000
	Total Revenues from Local Sources	20-1XXX	0	0	5,000
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	78,190	66,462	66,462
	Title II	20-4451-4455	15,279	12,987	12,987
	Title IV	20-4471-4474	10,000	8,500	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	100,629	82,447	82,447
	CARES Act Education Stabilization Fund	20-4530	6,347	0	0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	CARES-Digital Divide Grant	20-4531	0	10,789	0
	Coronavirus Relief Fund (CRF)	20-4532	0	20,192	0
	Other	20-4XXX	21,446	3,087	3,087
	Total Revenues from Federal Sources		231,891	204,464	173,483
Special Revenue Fund Revenues	Total Grants and Entitlements		248,391	220,964	194,983
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	0	0	65,300
	Total Revenues from Local Sources		0	0	65,300
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		0	0	65,300
Debt Service Fund Revenues	Total Repayment of Debt		0	0	65,300
All Fund Revenues	Total Revenues/Sources		7,479,868	8,216,133	7,970,157
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		7,479,868	8,216,133	7,970,157

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	2,053,555	2,187,896	2,130,365
	Special Education-Instruction	11-2XX-100-XXX	205,680	208,825	236,153
	Basic Skills/Remedial-Instruction	11-230-100-XXX	3,820	5,043	5,277
	Bilingual Education-Instruction	11-240-100-XXX	59,212	61,389	63,570
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	19,588	40,500	40,500
	School-Sponsored Athletics-Instruction	11-402-100-XXX	11,247	17,950	17,950
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,026,618	2,021,937	1,806,216
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	17,324	17,893	21,302
	Undistributed Expenditures-Health Services	11-000-213-XXX	70,015	76,339	76,670
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	58,510	72,070	68,210
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	106,530	131,237	102,594
	Undistributed Expenditures-Guidance	11-000-218-XXX	38,735	39,980	41,280
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	26,636	64,603	73,618
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	78,325	119,330	74,241
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	6,721	22,425	22,425
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	9,156	25,996	67,400
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	183,923	225,750	213,607
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	87,335	90,499	108,799
	Undistributed Expenditures-Central Services	11-000-251-XXX	125,753	125,850	103,450
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	19,000	19,000	29,018
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	432,192	517,029	494,290
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	516,414	646,724	648,883
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	966,537	1,171,139	1,166,902
	Undistributed Expenditures-Food Services	11-000-310-930	4,273	0	0
		Total Undistributed Expenditures		4,773,997	5,387,801
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		7,127,099	7,909,429	7,612,745

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	21,169	0	19,500
	Facilities Acquisition and Construction Services	12-000-400-XXX	9,474	9,474	9,474
	Interest Deposit to Capital Reserve	10-604	0	1	1
	Total Capital Outlay		30,643	9,475	28,975
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	73,735	76,265	68,154
	General Fund Grand Total		7,231,477	7,995,169	7,709,874
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	0	0	5,000
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	78,190	66,462	66,462
	Title II	20-XXX-XXX-XXX	15,279	12,987	12,987
	Title IV	20-XXX-XXX-XXX	10,000	8,500	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	100,629	82,447	82,447
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	6,347	0	0
	Other	20-XXX-XXX-XXX	21,446	3,087	3,087
	Bridging the Digital Divide Program	20-478-XXX-XXX	0	10,789	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	20,192	0
	Total Federal Projects	20-XXX-XXX-XXX	231,891	204,464	173,483
Special Revenue Fund Expenses	Total Special Revenue Funds		248,391	220,964	194,983
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	0	0	65,300
	Total Debt Service Funds		0	0	65,300
All Fund Expenses	Total Expenditures/Appropriations		7,479,868	8,216,133	7,970,157
Expenses Net of Transfers	Total Expenditures Net of Transfers		7,479,868	8,216,133	7,970,157

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	154,953	455,178	445,179	445,180
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	300,250	445,416	545,441	545,466
	Legal Reserve	154,527	189,187	113,126	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	0	0
Unrestricted	General Operating Budget	347,941	361,494	304,539	250,000
	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	\$16,224	\$15,090	\$17,328	\$16,743	\$15,107
Total Classroom Instruction	\$10,382	\$10,023	\$11,037	\$10,645	\$9,555
Classroom-Salaries and Benefits	\$9,700	\$9,534	\$10,636	\$10,270	\$9,141
Classroom-General Supplies and Textbooks	\$570	\$205	\$199	\$186	\$216
Classroom-Purchased Services	\$112	\$283	\$202	\$189	\$199
Total Support Services	\$2,470	\$1,695	\$2,229	\$2,229	\$1,977
Support Services-Salaries and Benefits	\$1,591	\$1,151	\$1,604	\$1,549	\$1,440
Total Administrative Costs	\$1,611	\$1,500	\$1,717	\$1,625	\$1,624
Administration Salaries and Benefits	\$773	\$549	\$606	\$586	\$1,130
Total Operations and Maintenance of Plant	\$1,533	\$1,635	\$1,990	\$1,891	\$1,621
Operations and Maintenance-Salaries and Benefits	\$831	\$883	\$946	\$913	\$679
Board Contribution to Food Services	\$0	\$14	\$0	\$0	\$0
Total Extracurricular Costs	\$143	\$131	\$256	\$247	\$225
Total Equipment Costs	\$0	\$69	\$0	\$0	\$57
Legal Costs	\$45	\$82	\$85	\$80	\$58
Employee Benefits as a percentage of salaries*	33.73%	33.58%	32.39%	36.54%	35.54%

*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)
Business Services	Shared Service agreement for Treasurer	0
Transportation Services, including Fuel	Shared Service agreement with Pittsgrove for fuel	0
	Joint Transportation agreement with Alloway and Pittsgrove	0

Estimated Tax Rates

Municipality	Category	Amount
Upper Pittsgrove Township	(A) General Fund School Levy	4,607,261
	(D) Total School Levy	4,672,561
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	341,592,300
	(H) Estimated Equalized Valuation (as of 10/01/20)	335,025,794
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3488
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3679
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3752
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3947

Employee Contract List for District

Name	Category	Measure
Phillip McFarland	Job Title	Assistant Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$83,837
	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	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)	\$672
	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	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	None Reported
	Base Annual Salary Amount	\$138,268
	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	08/01/19
	End Date of Contract	06/30/24
	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

Employee Contract List for District

Name	Category	Measure
Scott Eckstein	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$14,800
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$672
	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	Maximum amount is \$15000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem rate is 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	

Employee Contract List for District

Name	Category	Measure
Shared Services Agreement	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.3
	Shared with Another District?	Y
	Shared County	11
	Shared District	2570
	Job Title Other District	School Business Admin
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	02/05/21
	Contracted Number of Annual Work Days	0
	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
	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	Shared Services
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Shared Services
	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
Shared Services Agreement	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	Upper Pittsgrove Pays Lawrence Twp for Business Administrator. Annualized contract \$65,583.00
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported