

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	273.0	317.0	321.0
On Roll Special Ed Full-Time	45.0	39.0	34.0
On Roll Subtotal	318.0	356.0	355.0
In Private School Placements	2.0	1.0	2.0
Sent to Other Districts Regular	93.5	77.5	77.0
Sent to Other Districts Special Ed	16.5	23.0	26.0
Received		4.0	0.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	4,464,529	4,607,261	4,699,406
	Total Tuition	10-1300	12,283	14,600	0
	Transportation Fees from Other Local Education Authorities	10-1420-1440	0	20,000	0
	Rents and Royalties	10-1910	55,854	53,000	35,330
	Unrestricted Miscellaneous Revenues	10-1XXX	24,585	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		4,557,726	4,699,887	4,739,762
General Fund Revenues from State Sources	School Choice Aid	10-3116	221,075	236,950	251,850
	Categorical Transportation Aid	10-3121	271,073	271,073	271,073
	Extraordinary Aid	10-3131	81,712	0	0
	Categorical Special Education Aid	10-3132	300,139	300,139	300,139
	Equalization Aid	10-3176	2,189,963	1,878,291	1,795,881
	Categorical Security Aid	10-3177	55,469	55,469	55,469
	Other State Aids	10-3XXX	6,090	0	0
	Total Revenues from State Sources		3,125,521	2,741,922	2,674,412
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	167,665	222,875
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	100,000	100,000
	Actual Revenues (Over)/Under Expenditures		-97,427	0	0
General Fund Revenues	Total Operating Budget		7,585,820	7,709,474	7,737,049
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	11,286	5,000	25,000
	Scholarship Fund Revenue	20-1770	32	0	0
	Other Revenue from Local Sources	20-1XXX	3,954	0	0
	Total Revenues from Local Sources	20-1XXX	15,272	5,000	25,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	16,500	16,500	742,280
	Total Revenues from State Sources		16,500	16,500	742,280

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	75,829	66,462	66,462
	Title II	20-4451-4455	14,762	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	99,598	82,447	82,447
	CARES Act Education Stabilization Fund	20-4530	55,990	0	0
	CARES-Digital Divide Grant	20-4531	10,789	0	0
	Coronavirus Relief Fund (CRF)	20-4532	20,192	0	0
	Other	20-4XXX	0	3,087	0
	Total Revenues from Federal Sources			287,160	173,483
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	53,020
	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		1,164	0	0
	Actual Revenues (Over)/Under Expenditures-Scholarship Fund		218	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		320,314	194,983	990,696
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	0	65,300	126,820
	Total Revenues from Local Sources		0	65,300	126,820
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	0	0	94,066
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		0	65,300	220,886
Debt Service Fund Revenues	Total Repayment of Debt		0	65,300	220,886
All Fund Revenues	Total Revenues/Sources		7,906,134	7,969,757	8,948,631
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	53,020
	Total Revenues/Sources Net of Transfers		7,906,134	7,969,757	8,895,611

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,015,906	2,130,365	2,226,402
	Special Education-Instruction	11-2XX-100-XXX	249,633	236,153	361,000
	Basic Skills/Remedial-Instruction	11-230-100-XXX	25,468	5,277	5,450
	Bilingual Education-Instruction	11-240-100-XXX	61,295	63,570	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	11,629	40,500	40,500
	School-Sponsored Athletics-Instruction	11-402-100-XXX	0	17,950	15,341
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,943,862	1,806,216	1,621,500
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	53,017	21,302	21,300
	Undistributed Expenditures-Health Services	11-000-213-XXX	71,478	76,670	70,728
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	60,856	68,210	91,357
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	84,318	102,594	184,480
	Undistributed Expenditures-Guidance	11-000-218-XXX	69,439	41,280	42,507
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	29,858	73,618	72,416
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	72,958	74,241	61,959
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	6,848	22,425	6,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	8,617	67,000	68,971
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	185,627	213,607	202,097
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	136,815	108,799	111,011
	Undistributed Expenditures-Central Services	11-000-251-XXX	129,939	103,450	120,054
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	15,000	29,018	33,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	468,389	494,290	520,200
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	592,292	648,883	615,726
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	891,292	1,166,902	1,165,550
	Total Undistributed Expenditures		4,820,605	5,118,505	5,008,856
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		7,184,536	7,612,345	7,657,574

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	0	19,500	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	330,692	9,474	9,474
	Interest Deposit to Capital Reserve	10-604	0	1	1
	Total Capital Outlay		330,692	28,975	9,475
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	70,592	68,154	70,000
	General Fund Grand Total		7,585,820	7,709,474	7,737,049
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,954	0	0
	Student Activity Fund	20-475-XXX-XXX	12,450	5,000	25,000
	Scholarship Fund	20-476-XXX-XXX	250	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	16,500	16,500	412,301
	Support Services	20-218-200-XXX	0	0	382,999
	Total Preschool Education Aid	20-218-XXX-XXX	16,500	16,500	795,300
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	16,500	16,500	795,300
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	75,829	66,462	66,462
	Title II	20-XXX-XXX-XXX	14,762	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	99,598	82,447	82,447
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	55,990	0	0
	Other	20-XXX-XXX-XXX	0	3,087	0
	Bridging the Digital Divide Program	20-478-XXX-XXX	10,789	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	20,192	0	0
	Total Federal Projects	20-XXX-XXX-XXX	287,160	173,483	170,396
Special Revenue Fund Expenses	Total Special Revenue Funds		320,314	194,983	990,696
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	0	65,300	220,886
	Total Debt Service Funds		0	65,300	220,886
All Fund Expenses	Total Expenditures/Appropriations		7,906,134	7,969,757	8,948,631
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	53,020
	Total Expenditures Net of Transfers		7,906,134	7,969,757	8,895,611

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	361,494	445,366	390,827	308,379
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	455,178	505,403	505,404	505,405
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	445,416	394,429	394,454	394,479
	Legal Reserve	189,187	253,553	140,427	0
	Unemployment Fund	33,865	24,639	24,639	24,639
	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 Special Revenue Fund	Student Activity Fund	45,618	44,454	44,454	44,454
	Scholarship Fund	13,693	13,475	13,475	13,475
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,090	\$15,733	\$15,107	\$14,740	\$17,760
Total Classroom Instruction	\$10,023	\$10,166	\$9,555	\$9,324	\$11,032
Classroom-Salaries and Benefits	\$9,534	\$9,751	\$9,141	\$8,919	\$10,465
Classroom-General Supplies and Textbooks	\$205	\$252	\$216	\$210	\$307
Classroom-Purchased Services	\$283	\$163	\$199	\$194	\$259
Total Support Services	\$1,695	\$1,864	\$1,977	\$1,928	\$3,182
Support Services-Salaries and Benefits	\$1,151	\$1,441	\$1,440	\$1,405	\$1,988
Total Administrative Costs	\$1,500	\$1,790	\$1,624	\$1,585	\$1,584
Administration Salaries and Benefits	\$549	\$959	\$1,130	\$1,102	\$997
Total Operations and Maintenance of Plant	\$1,635	\$1,780	\$1,621	\$1,582	\$1,664
Operations and Maintenance-Salaries and Benefits	\$883	\$897	\$679	\$663	\$685
Board Contribution to Food Services	\$14	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$131	\$50	\$225	\$219	\$209
Total Equipment Costs	\$69	\$0	\$57	\$56	\$0
Legal Costs	\$82	\$113	\$58	\$57	\$86
Employee Benefits as a percentage of salaries*	33.58%	28.74%	35.54%	35.54%	31.78%

*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 2021-22 revised appropriations and the 2022-23 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)
Professional Staff Development	The district has a shared services agreement with Pennsville School District for a Master Teacher for the Preschool Education Program.	0
Transportation Services, including Fuel	Purchase fuel, bus maintenance and repair through Pittsgrove School District	0
	Utilize the Gloucester County Co-Op for additional transportation services and also Buena Regional School District.	0

Estimated Tax Rates

Municipality	Category	Amount
Upper Pittsgrove Township	(A) General Fund School Levy	4,699,406
	(D) Total School Levy	4,826,226
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	339,661,600
	(H) Estimated Equalized Valuation (as of 10/01/21)	350,347,189
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3836
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.4209
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3414
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3776

Employee Contract List for District

Name	Category	Measure
Katherine Van Tassel	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$91,800
	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	07/01/21
	End Date of Contract	06/30/22
	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	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	\$8,100
	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	\$22,248
	Contractual Post-Employment Benefit Description of Payout of Sick days	Per Diem Rate, max of \$15000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Diem Rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	Converts 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

Employee Contract List for District

Name	Category	Measure
Katherine Van Tassel	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
Philip McFarland	Job Title	Vice Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$87,190
	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	07/01/21
	End Date of Contract	06/30/22
	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	

Employee Contract List for District

Name	Category	Measure
Philip McFarland	Total Allowances Amount	\$1,500
	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	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
	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	Director of CST
	Base Annual Salary Amount	\$143,957
	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
Scott Eckstein	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
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$16,800
	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	\$65,035
	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 for 27 Days
	Contractual Post-Employment Benefit Description of Payout of Personal days	Convert to Sick
	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
Scott Eckstein	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	CST Director
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported