

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	310.0	305.0	344.0
On Roll Special Ed Full-Time	44.0	43.0	48.0
On Roll Subtotal	354.0	348.0	392.0
In Private School Placements	2.0	2.0	2.0
Sent to Other Districts Regular	73.0	76.5	78.0
Sent to Other Districts Special Ed	16.5	15.0	15.0
Received	1.0	1.0	1.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	4,793,394	4,889,261	4,987,046
	Total Tax Levy	10-121x	4,793,394	4,889,261	4,987,046
	Total Tuition	10-1300	49,372	62,000	32,179
	Unrestricted Miscellaneous Revenues	10-1XXX	172,030	200,000	20,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	25	25
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1	1
	Total Revenues from Local Sources		5,014,796	5,151,287	5,039,251
General Fund Revenues from State Sources	School Choice Aid	10-3116	229,779	281,580	455,872
	Categorical Transportation Aid	10-3121	271,073	271,073	374,519
	Extraordinary Aid	10-3131	97,194	0	0
	Categorical Special Education Aid	10-3132	300,139	393,435	515,100
	Equalization Aid	10-3176	1,767,120	1,767,120	1,439,292
	Categorical Security Aid	10-3177	55,469	55,469	83,574
	Other State Aids	10-3XXX	12,540	0	0
	Total Revenues from State Sources		2,733,314	2,768,677	2,868,357
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	342,295	465,956
	Withdrawal from Maintenance Reserve	10-310	0	52,084	0
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	100,000	61,806
	Withdrawal from Tuition Reserve for Excess Over Adjustments	10-311	0	0	38,194
	Adjustment for Prior Year Encumbrances		0	39,087	0
	Actual Revenues (Over)/Under Expenditures		85,309	0	0
General Fund Revenues	Total Operating Budget		7,833,419	8,453,430	8,473,564
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	59,080	25,000	25,000
	Other Revenue from Local Sources	20-1XXX	2,000	2,000	2,000
	Total Revenues from Local Sources	20-1XXX	61,080	27,000	27,000

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	184,662	184,662
	Preschool Education Aid	20-3218	800,216	862,467	847,081
	Other Restricted Entitlements	20-32XX	23,344	0	0
	Total Revenues from State Sources		823,560	1,047,129	1,031,743
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	57,775	90,952	62,715
	Title II	20-4451-4455	8,461	8,096	6,346
	Title IV	20-4471-4474	4,258	15,742	7,500
	IDEA Part B (Handicapped)	20-4420-4429	115,085	109,687	83,338
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	35,762	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	10,211	27,289	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	40,000	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	33,020	5,980	0
	ARP-ESSER	20-4540	68,410	113,998	0
	CRRSA Act-ESSER II	20-4534	32,582	0	0
	Other	20-4XXX	68,562	73,891	36,074
	Total Revenues from Federal Sources		474,126	445,635	195,973
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	71,500	0	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	45,393	47,013
Special Revenue Fund Revenues	Total Grants and Entitlements		1,457,272	1,540,157	1,276,729
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	136,022	128,293	136,278
	Total Revenues from Local Sources		136,022	128,293	136,278
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	70,071	70,994	70,203
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	9,519	0
	Total Local Repayment of Debt		206,093	208,806	206,481
	Actual Revenues (Over)/Under Expenditures		1	0	0
Debt Service Fund Revenues	Total Repayment of Debt		206,094	208,806	206,481
All Fund Revenues	Total Revenues/Sources		9,496,785	10,202,393	9,956,774

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	71,500	0	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	45,393	47,013
	Total Revenues/Sources Net of Transfers		9,425,285	10,157,000	9,909,761

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,985,807	2,120,502	2,117,013
	Special Education-Instruction	11-2XX-100-XXX	437,008	482,250	478,500
	Basic Skills/Remedial-Instruction	11-230-100-XXX	51,751	69,000	58,000
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	1,257	8,400	5,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	4,470	6,000	5,000
	Summer School	11-422-XXX-XXX	0	21,600	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,750,675	1,969,395	1,712,019
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	22,507	23,000	22,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	58,125	74,800	75,200
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	100,636	113,300	123,000
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	227,515	218,100	383,610
	Undistributed Expenditures-Guidance	11-000-218-XXX	30,000	32,300	39,300
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	123,833	208,900	208,500
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	48,027	58,500	22,500
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	21,321	41,250	3,250
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	41,094	55,250	26,550
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	154,341	205,200	256,500
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	42,630	61,500	46,500
	Undistributed Expenditures-Central Services	11-000-251-XXX	122,100	135,507	140,500
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	44,780	42,650	42,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	529,071	568,450	584,908
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	598,618	635,344	679,597
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,037,065	1,113,782	1,374,069
	Total Undistributed Expenditures		4,952,338	5,557,228	5,740,003
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		7,432,631	8,265,005	8,403,541

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	19,205	64,124	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	286,483	25,354	9,474
	Interest Deposit to Capital Reserve	10-604	0	1	1
	Total Capital Outlay		305,688	89,479	9,475
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	95,100	98,946	60,548
	General Fund Grand Total		7,833,419	8,453,430	8,473,564
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,000	2,000	2,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	405,231	451,420	496,525
	Support Services	20-218-200-XXX	357,242	512,209	380,401
	Facility Acquisition and Construction Services	20-218-400-XXX	109,243	128,893	201,830
	Total Preschool Education Aid	20-218-XXX-XXX	871,716	1,092,522	1,078,756
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	23,344	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	895,060	1,092,522	1,078,756
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	57,775	90,952	62,715
	Title II	20-XXX-XXX-XXX	8,461	8,096	6,346
	Title IV	20-XXX-XXX-XXX	4,258	15,742	7,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	115,085	109,687	83,338
	Other	20-XXX-XXX-XXX	68,562	73,891	36,074
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	32,582	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	68,410	113,998	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	35,762	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	10,211	27,289	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	40,000	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	33,020	5,980	0
	Total Federal Projects	20-XXX-XXX-XXX	474,126	445,635	195,973
Special Revenue Fund Expenses	Total Special Revenue Funds		1,457,272	1,540,157	1,276,729

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	206,094	208,806	206,481
	Total Debt Service Funds		206,094	208,806	206,481
All Fund Expenses	Total Expenditures/Appropriations		9,496,785	10,202,393	9,956,774
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	71,500	0	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	45,393	47,013
	Total Expenditures Net of Transfers		9,425,285	10,157,000	9,909,761

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	428,463	412,029	359,734	250,000
	Repayment of Debt	9,520	9,519	0	0
Restricted for General Operating Budget	Capital Reserve	538,621	538,621	538,622	538,623
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	445,000	413,716	361,657	361,682
	Legal Reserve	530,987	646,222	356,222	0
	Unemployment Fund	0	0	0	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 Special Revenue Fund	Student Activity Fund	79,564	52,558	77,558	102,558
	Scholarship Fund	13,520	13,520	13,520	13,520
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,650	\$16,931	\$17,222	\$19,348	\$17,588
Total Classroom Instruction	\$10,746	\$10,556	\$10,422	\$11,672	\$10,674
Classroom-Salaries and Benefits	\$10,467	\$10,269	\$10,073	\$11,223	\$10,163
Classroom-General Supplies and Textbooks	\$151	\$160	\$181	\$152	\$216
Classroom-Purchased Services	\$128	\$128	\$168	\$297	\$296
Total Support Services	\$2,487	\$3,349	\$3,693	\$4,179	\$3,584
Support Services-Salaries and Benefits	\$1,544	\$2,460	\$2,813	\$3,133	\$2,363
Total Administrative Costs	\$1,523	\$1,238	\$1,334	\$1,520	\$1,518
Administration Salaries and Benefits	\$998	\$756	\$789	\$906	\$1,017
Total Operations and Maintenance of Plant	\$1,623	\$1,727	\$1,598	\$1,879	\$1,731
Operations and Maintenance-Salaries and Benefits	\$641	\$775	\$778	\$887	\$857
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$158	\$22	\$123	\$54	\$35
Total Equipment Costs	\$116	\$377	\$483	\$568	\$519
Legal Costs	\$59	\$57	\$53	\$59	\$51
Employee Benefits as a percentage of salaries*	29.63%	29.21%	29.13%	30.39%	36.13%

*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 2024-25 revised appropriations and the 2025-26 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)
Social Worker/Psychologist	School Psychologist/LDTC	0
Superintendent and Assistant Sup.	CSA	0
Transportation Services, including Fuel	Fuel, Bus Repair	0

Estimated Tax Rates

Municipality	Category	Amount
Upper Pittsgrove Township	(A) General Fund School Levy	4,987,046
	(D) Total School Levy	5,123,324
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	341,335,900
	(H) Estimated Equalized Valuation (as of 10/01/24)	439,469,422
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.4610
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.5010
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.1348
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.1658

Employee Contract List for District

Name	Category	Measure
Jessica Pate	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$93,600
	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	07/01/24
	End Date of Contract	06/30/25
	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	\$5,250
	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	1/260th upon retirement - cap \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260th upon retirement or severence
	Contractual Post-Employment Benefit Description of Payout of Personal days	No provision for payout of personal 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
Jessica Pate	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
Kristin Williams	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$150,000
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	33
	Shared District	2950
	Job Title Other District	Superintendent
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/23
	End Date of Contract	06/30/26
	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

Employee Contract List for District

Name	Category	Measure
Kristin Williams	Total Allowances Amount	\$600
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$5,000
	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 Service
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Shared Service
	Contractual Post-Employment Benefit Description of Payout of Personal days	Shared Service
	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
Philip McFarland	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$102,134
	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
Philip McFarland	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/24
	End Date of Contract	06/30/25
	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	\$2,525
	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	\$75 per day - cap of \$9,375
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No vacation days
	Contractual Post-Employment Benefit Description of Payout of Personal days	No provision for payout of personal 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

Employee Contract List for District

Name	Category	Measure
Philip McFarland	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