

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	317.0	306.0	306.0
On Roll Special Ed Full-Time	39.0	39.0	43.0
On Roll Subtotal	356.0	345.0	349.0
In Private School Placements	1.0	2.0	2.0
Sent to Other Districts Regular	77.5	88.5	90.0
Sent to Other Districts Special Ed	23.0	18.5	17.0
Received	4.0	5.0	0.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	4,607,261	4,699,406	4,793,394
	Rents and Royalties	10-1910	55,854	35,330	0
	Unrestricted Miscellaneous Revenues	10-1XXX	35,911	5,000	10,000
	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			4,699,026	4,739,762
General Fund Revenues from State Sources	School Choice Aid	10-3116	236,950	251,850	229,779
	Categorical Transportation Aid	10-3121	271,073	271,073	271,073
	Extraordinary Aid	10-3131	79,985	0	0
	Categorical Special Education Aid	10-3132	300,139	300,139	300,139
	Equalization Aid	10-3176	1,878,291	1,795,881	1,767,120
	Categorical Security Aid	10-3177	55,469	55,469	55,469
	Other State Aids	10-3XXX	4,640	0	0
	Total Revenues from State Sources			2,826,547	2,674,412
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	222,875	367,155
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	100,000	100,000
	Actual Revenues (Over)/Under Expenditures		-66,514	0	0
General Fund Revenues	Total Operating Budget		7,459,059	7,737,049	7,894,155
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	44,009	25,000	25,000
	Scholarship Fund Revenue	20-1770	22	0	0
	Other Revenue from Local Sources	20-1XXX	6,700	0	0
	Total Revenues from Local Sources	20-1XXX	50,731	25,000	25,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	0	99,618
	Preschool Education Aid	20-3218	589,642	742,280	786,500
	Total Revenues from State Sources		589,642	742,280	886,118

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	102,355	96,472	77,200
	Title II	20-4451-4455	17,624	16,018	13,000
	Title IV	20-4471-4474	10,000	10,000	10,000
	Arp-Idea Preschool	20-4409	1,134	0	0
	Arp-Idea Basic	20-4419	13,280	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	98,278	99,552	90,000
	Arp-ESSER	20-4540	377,176	0	0
	CARES Act Education Stabilization Fund	20-4530	35,076	0	0
	Coronavirus Relief Fund (CRF)	20-4532	2,500	0	0
	CRRSA Act-ESSER II	20-4534	184,928	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	21,388	0	0
	Other	20-4XXX	67,484	0	0
	CRRSA Act-Mental Health Grant	20-4536	12,000	0	0
	Total Revenues from Federal Sources			943,223	222,042
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	106,040	53,020	71,500
	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-11,703	0	-25,000
	Actual Revenues (Over)/Under Expenditures-Scholarship Fund		-22	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		1,677,911	1,042,342	1,147,818
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	65,300	126,820	136,022
	Total Revenues from Local Sources		65,300	126,820	136,022
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	0	94,066	70,071
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		65,300	220,886	206,093
Debt Service Fund Revenues	Total Repayment of Debt		65,300	220,886	206,093
All Fund Revenues	Total Revenues/Sources		9,202,270	9,000,277	9,248,066
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	106,040	53,020	71,500
	Total Revenues/Sources Net of Transfers		9,096,230	8,947,257	9,176,566

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,226,187	2,226,402	2,101,914
	Special Education-Instruction	11-2XX-100-XXX	234,840	361,000	405,250
	Basic Skills/Remedial-Instruction	11-230-100-XXX	33,122	5,450	28,118
	Bilingual Education-Instruction	11-240-100-XXX	10,115	0	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	31,743	40,500	40,500
	School-Sponsored Athletics-Instruction	11-402-100-XXX	6,439	15,341	17,150
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,535,106	1,621,500	1,929,146
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	23,408	21,300	24,200
	Undistributed Expenditures-Health Services	11-000-213-XXX	65,414	70,728	57,200
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	44,525	91,357	118,500
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	141,604	184,480	205,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	71,720	42,507	30,300
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	100,609	72,416	154,000
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	105,273	61,959	48,200
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	7,379	6,000	6,050
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	56,500	68,971	46,750
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	284,077	202,097	212,700
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	102,110	111,011	68,250
	Undistributed Expenditures-Central Services	11-000-251-XXX	121,933	120,054	124,391
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	38,079	33,000	34,500
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	550,480	520,200	471,350
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	499,493	615,726	551,050
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,040,140	1,165,550	1,072,000
	Total Undistributed Expenditures			4,787,850	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		7,330,296	7,657,574	7,746,544

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	64,828	0	19,136
	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		74,302	9,475	28,611
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	54,461	70,000	119,000
	General Fund Grand Total		7,459,059	7,737,049	7,894,155
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	6,700	0	0
	Student Activity Fund	20-475-XXX-XXX	32,306	25,000	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	422,921	412,301	431,329
	Support Services	20-218-200-XXX	234,127	382,999	385,923
	Facility Acquisition and Construction Services	20-218-400-XXX	38,634	0	140,366
	Total Preschool Education Aid	20-218-XXX-XXX	695,682	795,300	957,618
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	695,682	795,300	957,618
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	102,355	96,472	77,200
	Title II	20-XXX-XXX-XXX	17,624	16,018	13,000
	Title IV	20-XXX-XXX-XXX	10,000	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	98,278	99,552	90,000
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	13,280	0	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	1,134	0	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	35,076	0	0
	Other	20-XXX-XXX-XXX	67,484	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	2,500	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	184,928	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	21,388	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	12,000	0	0
	Arp ESSER Grant Program	20-487-xxx-xxx	377,176	0	0
	Total Federal Projects	20-XXX-XXX-XXX	943,223	222,042	190,200
Special Revenue Fund Expenses	Total Special Revenue Funds		1,677,911	1,042,342	1,147,818

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	65,300	220,886	206,093
	Total Debt Service Funds		65,300	220,886	206,093
All Fund Expenses	Total Expenditures/Appropriations		9,202,270	9,000,277	9,248,066
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	106,040	53,020	71,500
	Total Expenditures Net of Transfers		9,096,230	8,947,257	9,176,566

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	445,366	458,617	376,169	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	505,403	505,404	505,405	505,406
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	394,429	394,454	394,479	394,504
	Legal Reserve	253,553	381,413	240,986	0
	Unemployment Fund	24,639	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
Restricted for Special Revenue Fund	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
	Student Activity Fund	44,454	56,157	56,157	81,157
Restricted for Repayment of Debt	Scholarship Fund	13,475	13,497	13,497	13,497
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,733	\$18,071	\$17,760	\$18,451	\$17,787
Total Classroom Instruction	\$10,166	\$11,128	\$11,032	\$11,461	\$10,955
Classroom-Salaries and Benefits	\$9,751	\$10,358	\$10,465	\$10,873	\$10,570
Classroom-General Supplies and Textbooks	\$252	\$571	\$307	\$319	\$213
Classroom-Purchased Services	\$163	\$199	\$259	\$269	\$172
Total Support Services	\$1,864	\$2,862	\$3,182	\$3,306	\$3,541
Support Services-Salaries and Benefits	\$1,441	\$1,984	\$1,988	\$2,065	\$2,610
Total Administrative Costs	\$1,790	\$1,956	\$1,584	\$1,645	\$1,509
Administration Salaries and Benefits	\$959	\$1,139	\$997	\$1,035	\$920
Total Operations and Maintenance of Plant	\$1,780	\$1,875	\$1,664	\$1,729	\$1,546
Operations and Maintenance-Salaries and Benefits	\$897	\$729	\$685	\$712	\$672
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$50	\$152	\$209	\$217	\$215
Total Equipment Costs	\$0	\$321	\$0	\$0	\$472
Legal Costs	\$113	\$239	\$86	\$90	\$59
Employee Benefits as a percentage of salaries*	28.74%	29.69%	31.78%	31.78%	29.20%

*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 2022-23 revised appropriations and the 2023-24 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)
Municipal/Public Works	Plowing	0
Social Worker/Psychologist	CST Director, School Psychologist	0
Superintendent and Assistant Sup.	CSA	0
Technology Services	Technology Director	0
Transportation Services, including Fuel	Fuel, Bus Repairs	0

Estimated Tax Rates

Municipality	Category	Amount
Upper Pittsgrove Township	(A) General Fund School Levy	4,793,394
	(D) Total School Levy	4,929,416
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	340,171,900
	(H) Estimated Equalized Valuation (as of 10/01/22)	365,187,225
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.4091
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.4491
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3126
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3498

Employee Contract List for District

Name	Category	Measure
Katherine Van Tassel	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$95,472
	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	07/01/22
	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	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	\$4,125
	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	\$23,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Per Diem Rate, max of \$15,000
	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	\$90,678
	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	07/01/22
	End Date of Contract	06/30/23
	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 time
	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	
Shared Superintendent	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.4
	Shared with Another District?	Y
	Shared County	33
	Shared District	2950

Employee Contract List for District

Name	Category	Measure
Shared Superintendent	Job Title Other District	Superintendent
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/22
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	104
	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	\$600
	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 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	

Employee Contract List for District

Name	Category	Measure
Shared Superintendent	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	Shared Service Agreement for Superintendent of Schools
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported