

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	306.0	310.0	335.0
On Roll Special Ed Full-Time	39.0	44.0	45.0
On Roll Subtotal	345.0	354.0	380.0
In Private School Placements	2.0	2.0	2.0
Sent to Other Districts Regular	88.5	73.0	75.0
Sent to Other Districts Special Ed	18.5	16.5	18.0
Received	5.0	1.0	1.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	4,699,406	4,793,394	4,889,261
	Total Tuition	10-1300	0	0	62,000
	Unrestricted Miscellaneous Revenues	10-1XXX	273,130	10,000	200,000
	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			4,972,536	4,803,420
General Fund Revenues from State Sources	School Choice Aid	10-3116	251,850	229,779	281,580
	Categorical Transportation Aid	10-3121	271,073	271,073	271,073
	Extraordinary Aid	10-3131	124,167	0	0
	Categorical Special Education Aid	10-3132	300,139	300,139	393,435
	Equalization Aid	10-3176	1,795,881	1,767,120	1,767,120
	Categorical Security Aid	10-3177	55,469	55,469	55,469
	Other State Aids	10-3XXX	27,094	0	0
	Total Revenues from State Sources			2,825,673	2,623,580
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	367,155	342,295
	Withdrawal from Maintenance Reserve	10-310	0	0	52,084
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	100,000	100,000
	Actual Revenues (Over)/Under Expenditures		-67,066	0	0
General Fund Revenues	Total Operating Budget		7,731,143	7,894,155	8,414,343
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	88,850	25,000	25,000
	Scholarship Fund Revenue	20-1770	23	0	0
	Other Revenue from Local Sources	20-1XXX	3,515	0	2,000
	Total Revenues from Local Sources	20-1XXX	92,388	25,000	27,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	99,618	184,662
	Preschool Education Aid	20-3218	571,842	786,500	862,467
	Total Revenues from State Sources		571,842	886,118	1,047,129

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	96,472	77,200	61,760
	Title II	20-4451-4455	16,018	13,000	10,400
	Title IV	20-4471-4474	10,000	10,000	8,000
	IDEA Part B (Handicapped)	20-4420-4429	99,552	90,000	72,000
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	8,250	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	6,000	0	0
	ARP-ESSER	20-4540	30,515	0	0
	CRRSA Act-ESSER II	20-4534	46,000	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	3,612	0	0
	Other	20-4XXX	0	0	20,411
	CRRSA Act-Mental Health Grant	20-4536	33,000	0	0
	Total Revenues from Federal Sources			349,419	190,200
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	75,700	0	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	71,500	45,393
Special Revenue Fund Revenues	Total Grants and Entitlements		1,065,919	1,147,818	1,267,093
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	126,820	136,022	128,292
	Total Revenues from Local Sources		126,820	136,022	128,292
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	94,066	70,071	70,994
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	9,520
	Total Local Repayment of Debt		220,886	206,093	208,806
	Actual Revenues (Over)/Under Expenditures		-9,520	0	0
Debt Service Fund Revenues	Total Repayment of Debt		211,366	206,093	208,806
All Fund Revenues	Total Revenues/Sources		9,008,428	9,248,066	9,890,242
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	75,700	0	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	71,500	45,393
	Total Revenues/Sources Net of Transfers		8,932,728	9,176,566	9,844,849

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,125,684	2,101,914	2,102,893
	Special Education-Instruction	11-2XX-100-XXX	367,220	405,250	478,250
	Basic Skills/Remedial-Instruction	11-230-100-XXX	18,691	28,118	69,000
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	29,089	40,500	30,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	12,929	17,150	6,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,588,699	1,929,146	2,014,395
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	21,824	24,200	30,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	73,468	57,200	58,800
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	97,287	118,500	118,500
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	180,934	205,000	243,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	3,646	30,300	32,300
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	38,115	154,000	178,300
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	55,106	48,200	58,500
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	10,197	6,050	45,250
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	45,433	46,750	55,250
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	170,640	212,700	211,200
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	118,536	68,250	61,500
	Undistributed Expenditures-Central Services	11-000-251-XXX	121,627	124,391	120,200
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	29,933	34,500	40,500
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	502,391	471,350	533,500
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	677,641	551,050	699,500
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,070,300	1,072,000	1,066,976
	Total Undistributed Expenditures			4,805,777	5,153,587
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		7,359,390	7,746,544	8,253,839

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	39,354	19,136	52,083
	Facilities Acquisition and Construction Services	12-000-400-XXX	207,025	9,474	9,474
	Interest Deposit to Capital Reserve	10-604	0	1	1
	Total Capital Outlay		246,379	28,611	61,558
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	125,374	119,000	98,946
	General Fund Grand Total		7,731,143	7,894,155	8,414,343
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,515	0	2,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	406,145	431,329	451,420
	Support Services	20-218-200-XXX	241,397	385,923	512,209
	Facility Acquisition and Construction Services	20-218-400-XXX	0	140,366	128,893
	Total Preschool Education Aid	20-218-XXX-XXX	647,542	957,618	1,092,522
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	647,542	957,618	1,092,522
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	96,472	77,200	61,760
	Title II	20-XXX-XXX-XXX	16,018	13,000	10,400
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	99,552	90,000	72,000
	Other	20-XXX-XXX-XXX	0	0	20,411
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	46,000	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	3,612	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	33,000	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	30,515	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	8,250	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	6,000	0	0
	Total Federal Projects	20-XXX-XXX-XXX	349,419	190,200	172,571
Special Revenue Fund Expenses	Total Special Revenue Funds		1,065,919	1,147,818	1,267,093

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	211,366	206,093	208,806
	Total Debt Service Funds		211,366	206,093	208,806
All Fund Expenses	Total Expenditures/Appropriations		9,008,428	9,248,066	9,890,242
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	75,700	0	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	71,500	45,393
	Total Expenditures Net of Transfers		8,932,728	9,176,566	9,844,849

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	714,574	428,464	302,295	250,000
	Repayment of Debt	0	9,520	9,520	0
Restricted for General Operating Budget	Capital Reserve	505,404	538,621	538,622	538,623
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	394,454	445,000	445,025	392,966
	Legal Reserve	381,414	530,986	290,000	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	56,157	79,564	104,564	129,564
	Scholarship Fund	13,497	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	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,071	\$16,650	\$17,787	\$17,276	\$17,222
Total Classroom Instruction	\$11,128	\$10,746	\$10,955	\$10,640	\$10,422
Classroom-Salaries and Benefits	\$10,358	\$10,467	\$10,570	\$10,266	\$10,073
Classroom-General Supplies and Textbooks	\$571	\$151	\$213	\$207	\$181
Classroom-Purchased Services	\$199	\$128	\$172	\$167	\$168
Total Support Services	\$2,862	\$2,487	\$3,541	\$3,439	\$3,693
Support Services-Salaries and Benefits	\$1,984	\$1,544	\$2,610	\$2,535	\$2,813
Total Administrative Costs	\$1,956	\$1,523	\$1,509	\$1,466	\$1,334
Administration Salaries and Benefits	\$1,139	\$998	\$920	\$893	\$789
Total Operations and Maintenance of Plant	\$1,875	\$1,623	\$1,546	\$1,502	\$1,598
Operations and Maintenance-Salaries and Benefits	\$729	\$641	\$672	\$653	\$778
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$152	\$158	\$215	\$209	\$123
Total Equipment Costs	\$321	\$116	\$472	\$458	\$483
Legal Costs	\$239	\$59	\$59	\$57	\$53
Employee Benefits as a percentage of salaries*	29.69%	29.63%	29.20%	29.20%	29.13%

*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 2023-24 revised appropriations and the 2024-25 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 Repair	0

Estimated Tax Rates

Municipality	Category	Amount
Upper Pittsgrove Township	(A) General Fund School Levy	4,889,261
	(D) Total School Levy	5,017,553
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	340,940,800
	(H) Estimated Equalized Valuation (as of 10/01/23)	408,067,983
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.4340
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.4717
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1981
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2296

Employee Contract List for District

Name	Category	Measure
Katherine Van Tassel	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$98,336
	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	07/01/23
	End Date of Contract	06/30/24
	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	\$9,500
	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
Kristin Williams	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$150,000
	Full-Time Equivalent (FTE)	0.5
	Shared with Another District?	Y
	Shared County	33
	Shared District	5320
	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	10
	Contracted Number of Annual Sick Days	6
	Contracted Number of Annual Personal Days	1
	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	\$2,500
	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	shared service
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	\$93,398
	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	07/01/23
	End Date of Contract	06/30/24
	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)	\$1
	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

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