

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	305.0	324.0	348.0
On Roll Special Ed Full-Time	43.0	39.0	42.0
On Roll Subtotal	348.0	363.0	390.0
In Private School Placements	2.0	2.0	2.0
Sent to Other Districts Regular	76.5	72.0	73.0
Sent to Other Districts Special Ed	15.0	11.0	11.0
Received	1.0		0.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	4,889,261	4,987,046	5,186,787
	Total Tax Levy	10-121x	4,889,261	4,987,046	5,186,787
	Total Tuition	10-1300	29,573	32,179	0
	Unrestricted Miscellaneous Revenues	10-1XXX	178,712	20,000	30,000
	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		5,097,546	5,039,251	5,216,813
General Fund Revenues from State Sources	School Choice Aid	10-3116	281,580	455,872	471,296
	Categorical Transportation Aid	10-3121	271,073	374,519	337,991
	Extraordinary Aid	10-3131	82,258	0	0
	Categorical Special Education Aid	10-3132	393,435	515,100	461,855
	Equalization Aid	10-3176	1,767,120	1,439,292	1,450,392
	Categorical Security Aid	10-3177	55,469	83,574	89,872
	Other State Aids	10-3XXX	9,340	0	0
	Total Revenues from State Sources		2,860,275	2,868,357	2,811,406
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	465,956	564,688
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	61,806	0
	Withdrawal from Tuition Reserve for Excess Over Adjustments	10-311	0	38,194	0
	Actual Revenues (Over)/Under Expenditures		-46,248	0	0
General Fund Revenues	Total Operating Budget		7,911,573	8,473,564	8,592,907
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	38,218	25,000	25,000
	Scholarship Fund Revenue	20-1770	44	0	0
	Other Revenue from Local Sources	20-1XXX	2,000	2,628	2,000
	Total Revenues from Local Sources	20-1XXX	40,262	27,628	27,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	184,662	134,337
	Preschool Education Aid	20-3218	814,032	847,081	892,760
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	23,540	0	0
	Other Restricted Entitlements	20-32XX	64,988	0	0
	Total Revenues from State Sources		902,560	1,031,743	1,027,097

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	77,944	12,867	9,650
	Title II	20-4451-4455	8,096	7,959	5,969
	Title IV	20-4471-4474	15,742	10,000	7,500
	IDEA Part B (Handicapped)	20-4420-4429	99,177	110,784	83,088
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	27,289	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	5,980	0	0
	ARP-ESSER	20-4540	89,860	0	0
	Other	20-4XXX	26,450	34,872	26,154
	Total Revenues from Federal Sources		350,538	176,482	132,361
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	45,393	0	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	47,013	81,160
Special Revenue Fund Revenues	Total Grants and Entitlements		1,343,328	1,257,866	1,242,618
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	128,292	136,278	138,019
	Total Revenues from Local Sources		128,292	136,278	138,019
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	70,994	70,203	71,100
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		199,286	206,481	209,119
	Actual Revenues (Over)/Under Expenditures		9,519	0	0
Debt Service Fund Revenues	Total Repayment of Debt		208,805	206,481	209,119
All Fund Revenues	Total Revenues/Sources		9,463,706	9,937,911	10,044,644
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	45,393	0	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	47,013	81,160
	Total Revenues/Sources Net of Transfers		9,418,313	9,890,898	9,963,484

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,030,953	2,137,013	2,197,738
	Special Education-Instruction	11-2XX-100-XXX	474,939	470,400	414,000
	Basic Skills/Remedial-Instruction	11-230-100-XXX	58,526	73,000	76,000
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	1,065	2,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	13,116	10,000	5,000
	Summer School	11-422-XXX-XXX	23,629	22,659	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,896,131	1,672,519	1,538,832
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	23,126	72,000	58,000
	Undistributed Expenditures-Health Services	11-000-213-XXX	65,740	80,200	75,575
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	114,882	117,100	113,500
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	215,993	373,886	283,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	28,237	300	35,300
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	175,889	192,500	210,500
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	56,925	25,858	27,500
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	140	3,250	1,300
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	28,195	33,693	23,050
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	171,246	258,500	256,800
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	35,696	46,500	48,000
	Undistributed Expenditures-Central Services	11-000-251-XXX	136,067	157,500	147,200
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	40,472	38,000	52,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	535,205	549,221	565,600
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	565,978	647,319	606,700
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,015,834	1,355,069	1,717,042
	Total Undistributed Expenditures		5,105,756	5,623,415	5,759,899
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		7,706,919	8,337,577	8,454,662

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	41,421	35,686	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	25,354	16,682	9,474
	Interest Deposit to Capital Reserve	10-604	0	1	1
	Total Capital Outlay		66,775	52,369	9,475
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	137,879	83,618	128,770
	General Fund Grand Total		7,911,573	8,473,564	8,592,907
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,000	2,628	2,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	429,227	496,525	528,343
	Support Services	20-218-200-XXX	375,347	380,401	446,975
	Facility Acquisition and Construction Services	20-218-400-XXX	54,851	201,830	132,939
	Total Preschool Education Aid	20-218-XXX-XXX	859,425	1,078,756	1,108,257
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	23,540	0	0
	Other	20-XXX-XXX-XXX	64,988	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	947,953	1,078,756	1,108,257
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	77,944	12,867	9,650
	Title II	20-XXX-XXX-XXX	8,096	7,959	5,969
	Title IV	20-XXX-XXX-XXX	15,742	10,000	7,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	99,177	110,784	83,088
	Other	20-XXX-XXX-XXX	26,450	34,872	26,154
	ARP-ESSER Grant Program	20-487-xxx-xxx	89,860	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	27,289	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	5,980	0	0
	Total Federal Projects	20-XXX-XXX-XXX	350,538	176,482	132,361
Special Revenue Fund Expenses	Total Special Revenue Funds		1,343,328	1,257,866	1,242,618

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	208,805	206,481	209,119
	Total Debt Service Funds		208,805	206,481	209,119
All Fund Expenses	Total Expenditures/Appropriations		9,463,706	9,937,911	10,044,644
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	45,393	0	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	47,013	81,160
	Total Expenditures Net of Transfers		9,418,313	9,890,898	9,963,484

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	412,029	451,332	341,598	250,000
	Repayment of Debt	9,519	0	0	0
Restricted for General Operating Budget	Capital Reserve	538,621	553,622	553,623	553,624
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	413,716	361,657	361,682	361,707
	Legal Reserve	646,222	829,312	473,090	0
	Unemployment Fund	0	0	0	0
	Tuition Reserve	200,000	100,000	0	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	52,558	48,189	73,189	98,189
	Scholarship Fund	13,520	13,314	13,314	13,314
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,931	\$17,779	\$17,588	\$19,074	\$18,807
Total Classroom Instruction	\$10,556	\$11,255	\$10,674	\$11,683	\$11,579
Classroom-Salaries and Benefits	\$10,269	\$10,906	\$10,163	\$11,085	\$11,034
Classroom-General Supplies and Textbooks	\$160	\$100	\$216	\$320	\$360
Classroom-Purchased Services	\$128	\$250	\$296	\$277	\$184
Total Support Services	\$3,349	\$3,342	\$3,584	\$3,862	\$3,741
Support Services-Salaries and Benefits	\$2,460	\$2,576	\$2,363	\$2,699	\$2,801
Total Administrative Costs	\$1,238	\$1,324	\$1,518	\$1,686	\$1,681
Administration Salaries and Benefits	\$756	\$839	\$1,017	\$1,115	\$1,188
Total Operations and Maintenance of Plant	\$1,727	\$1,768	\$1,731	\$1,752	\$1,720
Operations and Maintenance-Salaries and Benefits	\$775	\$814	\$857	\$849	\$792
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$22	\$50	\$35	\$42	\$26
Total Equipment Costs	\$377	\$285	\$519	\$662	\$347
Legal Costs	\$57	\$24	\$51	\$56	\$39
Employee Benefits as a percentage of salaries*	29.21%	29.05%	36.13%	35.45%	44.42%

*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.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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)
Insurance Coverages and Benefits	SHIF	0
Others	Early Childhood Coordinator	0
	LDTC	0
Purchasing	ACES, ESCNJ, Hunterdon ESC	0
Social Worker/Psychologist	Psychologist	0
	Social Worker	0
Special Education Services	CST Director	0
Superintendent and Assistant Sup.	CSA	0
Technology Services	Technology	0
Transportation Services, including Fuel	Fuel & Vehicle Repairs	0

Estimated Tax Rates

Municipality	Category	Amount
Upper Pittsgrove Township	(A) General Fund School Levy	5,186,787
	(D) Total School Levy	5,324,806
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	343,258,000
	(H) Estimated Equalized Valuation (as of 10/01/25)	461,492,337
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.5110
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.5513
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.1239
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.1538

Employee Contract List for District

Name	Category	Measure
Jessica Pate	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$96,876
	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	07/01/25
	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
	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	\$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
	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	\$105,709
	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	07/01/25
	End Date of Contract	06/30/26
	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	\$2,265
	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