

## Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	1,284.0	1,305.0	1,289.0
On Roll Special Ed Full-Time	154.0	139.0	128.0
On Roll Subtotal	1,438.0	1,444.0	1,417.0
In Private School Placements	3.0	2.0	4.0
Sent to Other Districts Regular	496.0	470.0	456.0
Sent to Other Districts Special Ed	65.0	66.5	91.0
Received	84.0	77.0	64.0
In State Facilities	1.0		0.0

## Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	24,290,000	24,926,570	25,562,381
	Total Tuition	10-1300	1,134,921	678,036	752,127
	Transportation Fees from Other Local Education Authorities	10-1420-1440	149,457	80,000	52,000
	Unrestricted Miscellaneous Revenues	10-1XXX	67,510	74,000	78,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	1,000	750
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1,250	1,500
	Total Revenues from Local Sources		25,641,888	25,760,856	26,446,758
General Fund Revenues from State Sources	School Choice Aid	10-3116	513,912	452,239	462,588
	Categorical Transportation Aid	10-3121	1,445,583	1,445,583	1,445,583
	Extraordinary Aid	10-3131	227,064	0	0
	Categorical Special Education Aid	10-3132	1,280,868	1,280,868	1,280,868
	Equalization Aid	10-3176	4,307,772	4,307,772	4,307,772
	Categorical Security Aid	10-3177	179,311	179,311	179,311
	Adjustment Aid	10-3178	2,089,679	1,548,830	648,360
	Other State Aids	10-3XXX	13,050	0	0
	Total Revenues from State Sources		10,057,239	9,214,603	8,324,482
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	46,860	59,650	45,932
	Total Revenues from Federal Sources		46,860	59,650	45,932
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	957,534	978,659
	Withdrawal from Capital Reserve for Local Share	10-307	0	2,500,000	0
	Withdrawal from Maintenance Reserve	10-310	0	1,700,000	0
	Transfers from Other Funds	10-5200	1,936	0	0
	Adjustment for Prior Year Encumbrances		0	297,780	0
	Actual Revenues (Over)/Under Expenditures		-2,114,604	0	0
General Fund Revenues	Total Operating Budget		33,633,319	40,490,423	35,795,831

**Advertised Revenues**

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	156,537	146,393	117,114
	Title II	20-4451-4455	36,526	36,679	29,343
	Title IV	20-4471-4474	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	470,000	477,196	381,757
	Total Revenues from Federal Sources		673,063	670,268	536,214
Special Revenue Fund Revenues	Total Grants and Entitlements		673,063	670,268	536,214
All Fund Revenues	Total Revenues/Sources		34,306,382	41,160,691	36,332,045
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		34,306,382	41,160,691	36,332,045

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	7,144,293	7,641,251	7,658,142
	Special Education-Instruction	11-2XX-100-XXX	1,715,019	1,827,979	1,887,924
	Basic Skills/Remedial-Instruction	11-230-100-XXX	956,542	860,141	815,465
	Bilingual Education-Instruction	11-240-100-XXX	59,777	68,002	67,420
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	22,071	30,600	32,685
	School-Sponsored Athletics-Instruction	11-402-100-XXX	59,837	68,269	82,500
	Before/After School Programs	11-421-XXX-XXX	13,268	16,815	15,300
	Summer School	11-422-XXX-XXX	45,822	70,195	78,304
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	10,551,349	10,658,152	10,071,659
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	27,885	39,579	37,415
	Undistributed Expenditures-Health Services	11-000-213-XXX	265,529	296,289	283,627
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	416,395	394,946	427,467
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	864,988	776,289	807,822
	Undistributed Expenditures-Guidance	11-000-218-XXX	219,969	219,170	227,174
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	449,928	498,760	491,333
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	528,273	690,307	527,280
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	226,952	207,671	215,185
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	22,428	60,700	59,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	526,114	692,915	622,211
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	805,738	859,099	870,256
	Undistributed Expenditures-Central Services	11-000-251-XXX	328,297	374,485	371,592
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	184,560	212,526	213,460
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,484,263	3,947,426	2,981,731
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,879,439	2,192,302	2,367,494
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,485,742	4,457,667	4,441,429
	Undistributed Expenditures-Food Services	11-000-310-930	13,408	0	0
		Total Undistributed Expenditures		23,281,257	26,578,283
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1,000	750
General Fund Current Expenses	Total General Current Expense		33,297,886	37,162,535	35,654,625

## Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	13,401	119,040	11,500
	Facilities Acquisition and Construction Services	12-000-400-XXX	193,966	3,103,900	3,900
	Interest Deposit to Capital Reserve	10-604	0	1,250	1,500
	Total Capital Outlay		207,367	3,224,190	16,900
Special School Expenses for Adult Education	Adult Education-Local-Instruction	13-602-100-XXX	16,694	19,800	17,800
	Total Adult Education-Local	13-602-X00-XXX	16,694	19,800	17,800
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	16,694	19,800	17,800
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	111,372	83,898	106,506
	General Fund Grand Total		33,633,319	40,490,423	35,795,831
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	156,537	146,393	117,114
	Title II	20-XXX-XXX-XXX	36,526	36,679	29,343
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	470,000	477,196	381,757
	Total Federal Projects	20-XXX-XXX-XXX	673,063	670,268	536,214
Special Revenue Fund Expenses	Total Special Revenue Funds		673,063	670,268	536,214
All Fund Expenses	Total Expenditures/Appropriations		34,306,382	41,160,691	36,332,045
Expenses Net of Transfers	Total Expenditures Net of Transfers		34,306,382	41,160,691	36,332,045

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	2,846,468	4,848,168	2,349,418	2,350,918
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	2,130,000	2,501,730	1,092,730	1,093,480
	Legal Reserve	1,887,838	1,932,163	975,000	0
	Tuition Reserve	0	0	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	847,655	912,883	807,512	803,853
	Repayment of Debt	0	0	0	0

### Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,457	\$14,565	\$16,452	\$16,906	\$16,441
Total Classroom Instruction	\$8,363	\$8,566	\$9,277	\$9,357	\$9,525
Classroom-Salaries and Benefits	\$8,123	\$8,261	\$8,719	\$8,842	\$8,816
Classroom-General Supplies and Textbooks	\$174	\$243	\$418	\$380	\$533
Classroom-Purchased Services	\$66	\$61	\$140	\$136	\$176
Total Support Services	\$2,240	\$2,457	\$2,544	\$2,665	\$2,635
Support Services-Salaries and Benefits	\$1,639	\$1,760	\$1,895	\$1,930	\$1,940
Total Administrative Costs	\$1,527	\$1,537	\$1,731	\$1,801	\$1,799
Administration Salaries and Benefits	\$1,250	\$1,261	\$1,315	\$1,344	\$1,395
Total Operations and Maintenance of Plant	\$2,223	\$1,893	\$2,772	\$2,950	\$2,333
Operations and Maintenance-Salaries and Benefits	\$786	\$806	\$858	\$877	\$941
Board Contribution to Food Services	\$16	\$9	\$0	\$0	\$0
Total Extracurricular Costs	\$56	\$68	\$81	\$83	\$99
Total Equipment Costs	\$171	\$9	\$36	\$83	\$8
Legal Costs	\$49	\$18	\$51	\$52	\$50
Employee Benefits as a percentage of salaries*	23.68%	24.61%	30.44%	30.49%	30.74%

\*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 2019-20 revised appropriations and the 2020-21 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	Member of the Atlantic/Cape Joint Insurance Fund	0
Municipal/Public Works	Township maintains district vehicles and makes necessary repairs	0
	Township handles snow removal, trash pickup and maintenance of large athletic fields	0
	District staffs the schools on nights and weekends for use of facilities through the Township Recreation Department	0
Professional Staff Development	Participation in County wide professional development	0
Purchasing	Member of Education Data Services for the purchase of classroom/office/custodial supplies	0
	Partner with the Township for purchase of copy paper	0
	Member of the ACES program for the purchase of electric and gas	0
	Cooperative with local school districts for purchase of electrical and HVAC contracting	0
	Member of Educational Services Commission for purchase of supplies	0
Transportation Services, including Fuel	Utilize Township fuel pump to fuel District vehicles	0
	Utilize County fuel pump to fuel District vehicles	0
	Jointures established with surrounding school districts to transport choice students	0
	Jointures established with surrounding school districts to transport special education students	0
	Township mechanic staff make minor repairs to transportation vehicles	0



**Estimated Tax Rates**

Municipality	Category	Amount
Upper Township	(A) General Fund School Levy	25,562,381
	(D) Total School Levy	25,562,381
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	1,871,535,900
	(H) Estimated Equalized Valuation (as of 10/01/19)	1,976,278,669
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3659
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3659
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2935
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2935

## Employee Contract List for District

Name	Category	Measure
Allen Matthews	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	B&G Supervisor
	Base Annual Salary Amount	\$91,571
	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	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	15
	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	105
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$2,985
	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	\$4,403
	Contractual Post-Employment Benefit Description of Payout of Sick days	Not eligible - Need 12 years of service
	Contractual Post-Employment Benefit Description of Payout of Vacation days	12.5 days @ per diem
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
Allen Matthews	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$5,000
	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	Health Insurance Waiver
	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
Glen Stewart	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Tech Supervisor
	Base Annual Salary Amount	\$93,237
	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	07/01/19
	End Date of Contract	06/30/20
	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	2
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	105
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
Glen Stewart	Total Allowances Amount	\$7,157
	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	\$16,455
	Contractual Post-Employment Benefit Description of Payout of Sick days	246 days x \$50/day; max \$10,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	18 days @ per diem
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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	\$5,000
	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	Health Insurance Waiver
	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	
Laurie A Ryan	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$118,529
	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
Laurie A Ryan	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	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	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	105
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$4,915
	Total Bonuses Amount	\$2,000
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,250
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$21,610
	Contractual Post-Employment Benefit Description of Payout of Sick days	40% of days x per diem; Not to exceed \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	14.5 days @ per diem
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
Laurie A Ryan	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	Board contribution towards health benefits
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Vincent J Palmieri Jr	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$166,362
	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	07/01/18
	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	5
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	105
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$6,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,750
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$33,876
	Contractual Post-Employment Benefit Description of Payout of Sick days	\$100/day not to exceed \$15,000

Employee Contract List for District

Name	Category	Measure
Vincent J Palmieri Jr	Contractual Post-Employment Benefit Description of Payout of Vacation days	29.5 days @ per diem
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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	\$5,500
	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	Board reimb toward medical
	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