

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	1,268.0	1,268.0	1,253.0
On Roll Special Ed Full-Time	153.0	149.0	155.0
On Roll Subtotal	1,421.0	1,417.0	1,408.0
In Private School Placements	6.0	4.0	5.0
Sent to Other Districts Regular	563.0	532.0	544.0
Sent to Other Districts Special Ed	63.5	64.5	68.0
Received	88.0	75.0	74.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	23,664,000	24,000,000	24,290,000
Total Tuition	10-1300	1,319,383	741,144	649,470
Transportation Fees From Other LEAs	10-1420-1440	65,149	58,000	48,000
Unrestricted Miscellaneous Revenues	10-1XXX	91,703	82,000	74,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	1,500	1,700
Subtotal - Revenues From Local Sources		25,140,235	24,882,644	25,063,170
Revenues from State Sources:				
School Choice Aid	10-3116	473,760	473,760	513,912
Categorical Transportation Aid	10-3121	1,445,583	1,445,583	1,445,583
Extraordinary Aid	10-3131	89,463	0	0
Categorical Special Education Aid	10-3132	1,098,835	1,098,835	1,280,868
Equalization Aid	10-3176	4,307,772	4,307,772	4,307,772
Categorical Security Aid	10-3177	164,852	164,852	179,311
Adjustment Aid	10-3178	2,640,282	2,436,501	2,396,349
Parcc Readiness Aid	10-3181	19,270	19,270	0
Per Pupil Growth Aid	10-3182	19,270	19,270	0
Professional Learning Community Aid	10-3183	19,420	19,420	0
Other State Aids	10-3XXX	8,874	0	0
Subtotal - Revenues From State Sources		10,287,381	9,985,263	10,123,795
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	31,122	28,790	27,046
Subtotal - Revenues From Federal Sources		31,122	28,790	27,046
Budgeted Fund Balance - Operating Budget	10-303	0	1,487,010	930,698
Transfers From Other Funds	10-5200	11	0	0
Adjustment For Prior Year Encumbrances		0	1,251,985	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Actual Revenues (Over)/Under Expenditures		864,265	0	0
Total Operating Budget		36,323,014	37,635,692	36,144,709
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	156,255	155,806	132,435
Title II	20-4451-4455	40,623	34,131	29,011
Title IV	20-4471-4474	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	471,003	463,144	393,673
Total Revenues From Federal Sources		667,881	663,081	563,619
Total Grants And Entitlements		667,881	663,081	563,619
Total Revenues/Sources		36,990,895	38,298,773	36,708,328
Total Revenues/Sources Net of Transfers		36,990,895	38,298,773	36,708,328

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	7,804,698	7,694,473	7,910,558
Special Education - Instruction	11-2XX-100-XXX	1,679,214	1,762,386	1,653,386
Basic Skills/Remedial - Instruction	11-230-100-XXX	893,875	984,804	1,019,515
Bilingual Education - Instruction	11-240-100-XXX	0	57,507	69,414
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	19,975	23,220	23,720
School-Sponsored Athletics - Instruction	11-402-100-XXX	45,542	51,020	51,519
Before/After School Programs	11-421-XXX-XXX	13,769	19,123	18,680
Summer School	11-422-XXX-XXX	40,516	71,400	74,185
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	11,768,554	11,007,803	10,877,968
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	19,424	39,619	38,156
Undist. Expenditures - Health Services	11-000-213-XXX	240,235	259,065	263,348
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	429,327	402,424	415,733
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	707,088	635,225	857,008
Undist. Expenditures - Guidance	11-000-218-XXX	227,641	241,758	248,030
Undist. Expenditures - Child Study Teams	11-000-219-XXX	477,830	506,204	474,395
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	505,893	678,146	611,530
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	192,780	209,256	208,115
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	13,456	86,200	86,300
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	500,821	671,182	633,184
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	821,685	822,765	814,534
Undist. Expend. - Central Services	11-000-251-XXX	375,156	361,741	355,903
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	145,600	202,607	196,646
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,513,626	3,670,570	2,844,298
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,774,366	2,087,615	2,109,442
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,184,799	3,687,855	4,115,404
Total Undistributed Expenditures		24,898,281	25,570,035	25,149,994

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total General Current Expense		35,395,870	36,233,968	35,970,971
Capital Expenditures:				
Equipment	12-XXX-XXX-730	76,155	438,258	28,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	733,318	837,493	3,900
Interest Deposit To Capital Reserve	10-604	0	1,500	1,700
Total Capital Outlay		809,473	1,277,251	33,600
Special Schools:				
Adult Education:				
Adult Education-Local-Instruction	13-602-100-XXX	9,730	9,600	9,800
Total Adult Education-Local	13-602-X00-XXX	9,730	9,600	9,800
Total Special Schools	13-XXX-XXX-XXX	9,730	9,600	9,800
Transfer Of Funds To Charter Schools	10-000-100-56X	107,941	114,873	130,338
General Fund Grand Total		36,323,014	37,635,692	36,144,709
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	156,255	155,806	132,435
Title II	20-XXX-XXX-XXX	40,623	34,131	29,011
Title IV	20-XXX-XXX-XXX	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	471,003	463,144	393,673
Total Federal Projects	20-XXX-XXX-XXX	667,881	663,081	563,619
Total Special Revenue Funds		667,881	663,081	563,619
Total Expenditures/Appropriations		36,990,895	38,298,773	36,708,328
Total Expenditures Net of Transfers		36,990,895	38,298,773	36,708,328

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	842,523	824,797	727,697	727,674
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,355,003	1,084,968	1,211,468	1,213,168
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	1,680,000	1,130,000	1,305,000	1,305,000
Restricted for General Operating Budget	Legal Reserve	2,331,696	2,417,685	930,675	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,236	\$15,470	\$15,882	\$16,387	\$16,417
Total Classroom Instruction	\$8,493	\$8,888	\$9,226	\$9,249	\$9,629
Classroom-Salaries and Benefits	\$7,880	\$8,055	\$8,471	\$8,558	\$8,906
Classroom-General Supplies and Textbooks	\$519	\$741	\$592	\$524	\$547
Classroom-Purchased Services	\$93	\$92	\$164	\$166	\$176
Total Support Services	\$2,176	\$2,314	\$2,586	\$2,544	\$2,725
Support Services-Salaries and Benefits	\$1,655	\$1,727	\$1,919	\$1,850	\$1,994
Total Administrative Costs	\$1,560	\$1,550	\$1,628	\$1,718	\$1,716
Administration Salaries and Benefits	\$1,238	\$1,313	\$1,229	\$1,274	\$1,308
Total Operations and Maintenance of Plant	\$1,915	\$2,632	\$2,338	\$2,771	\$2,235
Operations and Maintenance-Salaries and Benefits	\$731	\$774	\$845	\$841	\$929
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$56	\$55	\$60	\$63	\$65
Total Equipment Costs	\$76	\$54	\$440	\$310	\$20
Legal Costs	\$58	\$13	\$54	\$64	\$57
Employee Benefits as a percentage of salaries*	24.48%	22.93%	25.76%	25.68%	28.10%

*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 2017-18 revised appropriations and the 2018-19 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.

Item	Line Number	Source	Amount	Explanation
1	140	Parent paid preschool program	113,500	20 students @ \$5,675 per student
1	300	Interest	11,300	Interest on Accounts
2	300	CEUT	14,800	Continuing education classes for students
3	300	Miscellaneous	8,000	Govdeals: Online Auctions
4	300	Miscellaneous	39,900	Miscellaneous

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Transportation Services, including Fuel	Jointures established with other surrounding districts to transport choice and special education students.	0
Transportation Services, including Fuel	Utilize Township fuel pump to fuel District vehicles	0
Transportation Services, including Fuel	Utilize County fuel pump to fuel District vehicles	0
Purchasing	Member of Educational Data Services for the purchase of classroom/office/custodial supplies	0
Purchasing	Join with Township for purchase of copy paper to utilize economies of scale.	0
Purchasing	Member of Aces for the purchase of electrical services.	0
Municipal/Public Works	Township maintains District vehicles and makes necessary repairs.	0
Municipal/Public Works	Township handles snow removal, trash pickup and groundskeeping of athletic fields.	0
Municipal/Public Works	Township provides labor for small construction projects in District.	0
Municipal/Public Works	District staffs schools buildings for use of facilities through the Township Recreation Department.	0
Municipal/Public Works	District provides labor to clean Township senior center and to maintain floors for in all Township buildings.	0
Municipal/Public Works	Township and District exchange tools/machinery when needed to complete a project.	0
Professional Staff Development	Participation in professional development with Cape May County Schools.	0
Insurance Coverages and Benefits	Member of Atlantic/Cape Joint Insurance Fund	0

ID=Upper Township

Category	Amount
(A) General Fund School Levy	24,290,000
(D) Total School Levy	24,290,000
(B) Estimated Net Taxable Valuation (as of 10/01/17)	1,856,932,457
(H) Estimated Equalized Valuation (as of 10/01/17)	1,915,615,572
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3081
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3081
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2680
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2680

Name=Allen Matthews

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	B&G Supervisor
Base Annual Salary Amount	\$86,777
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	07/01/17
End Date of Contract	06/30/18
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	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$2,978
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	\$6,341
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	19 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

Name=Allen Matthews

Category	Measure
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

Name=Glen Stewart

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Technology Supervisor
Base Annual Salary Amount	\$88,356
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	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	240
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	\$7,237
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	\$17,915
Contractual Post-Employment Benefit Description of Payout of Sick days	223 days @ \$50/day; \$10,000 max
Contractual Post-Employment Benefit Description of Payout of Vacation days	21.5 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

Name=Glen Stewart

Category	Measure
Total Other/In-Kind Remuneration Amount	\$4,750
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

Name=Laurie A. Ryan

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$111,997
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	07/01/17
End Date of Contract	06/30/18
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	\$4,632
Total Bonuses Amount	\$2,240
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,900
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$5,815
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	13.5 days @ per die
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

Name=Laurie A. Ryan

Category	Measure
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

Name=Vincent J. Palmieri, Jr.

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$145,000
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	07/01/14
End Date of Contract	06/30/18
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	\$6,213
Total Bonuses Amount	\$8,700
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	\$36,192
Contractual Post-Employment Benefit Description of Payout of Sick days	\$100/day; \$15,000 max
Contractual Post-Employment Benefit Description of Payout of Vacation days	38 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

Name=Vincent J. Palmieri, Jr.

Category	Measure
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