

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	972.0	973.0	955.0
On Roll Special Ed Full-Time	146.0	122.0	128.0
On Roll Subtotal	1,118.0	1,095.0	1,083.0
In Private School Placements	13.0	14.0	0.0
Sent to Other Districts Regular	518.5	470.0	480.0
Sent to Other Districts Special Ed	101.0	105.0	115.0
Received	57.0	2.0	0.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	27,896,355	28,742,614	29,449,612
	Total Tuition	10-1300	110,853	22,000	112,000
	Transportation Fees from Individuals	10-1410	6,995	10,000	5,000
	Transportation Fees from Other Local Education Authorities	10-1420-1440	61,531	150,000	150,000
	Rents and Royalties	10-1910	3,675	5,000	5,000
	Unrestricted Miscellaneous Revenues	10-1XXX	652,807	430,000	425,057
	Interest Earned on Capital Reserve Funds	10-1XXX	0	50	50
	Total Revenues from Local Sources		28,732,216	29,359,664	30,146,719
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	634,121	921,823	921,823
	Extraordinary Aid	10-3131	360,573	260,000	260,000
	Categorical Special Education Aid	10-3132	1,263,326	1,263,326	1,263,326
	Equalization Aid	10-3176	2,349,161	2,349,161	2,113,061
	Categorical Security Aid	10-3177	160,905	160,905	160,905
	Adjustment Aid	10-3178	339,326	0	0
	PARCC Readiness Aid	10-3181	18,105	0	0
	Per Pupil Growth Aid	10-3182	18,105	0	0
	Professional Learning Community Aid	10-3183	16,890	0	0
	Other State Aids	10-3XXX	37,586	0	0
	Total Revenues from State Sources		5,198,098	4,955,215	4,719,115
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	376,544	508,300
	Withdrawal from Capital Reserve for Local Share	10-307	0	199,950	321,164
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	100,000	200,000
	Transfers from Other Funds	10-5200	150,000	100,000	100,000
	Adjustment for Prior Year Encumbrances		0	10,708	0
	Actual Revenues (Over)/Under Expenditures		-208,503	0	0
General Fund Revenues	Total Operating Budget		33,871,811	35,102,081	35,995,298
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	101,879	224,872	191,142
	Total Revenues from Local Sources	20-1XXX	101,879	224,872	191,142

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	123,454	141,185	120,000
	Title II	20-4451-4455	13,956	40,801	34,680
	Title IV	20-4471-4474	6,125	10,000	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	270,011	275,273	182,149
	Preschool Development Expansion Grant	20-4527	14,613	0	0
	Total Revenues from Federal Sources			428,159	467,259
Special Revenue Fund Revenues	Total Grants and Entitlements		530,038	692,131	527,971
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	0	0	132,146
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	3,425,669	2,747,608	2,762,081
	Other Miscellaneous	40-1XXX	12,945	0	0
	Miscellaneous	40-1XXX	12,945	0	0
	Total Revenues from Local Sources		3,438,614	2,747,608	2,762,081
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	133,022	261,039	165,723
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	13,053	0
	Total Local Repayment of Debt		3,571,636	3,021,700	3,059,950
Debt Service Fund Revenues	Total Repayment of Debt		3,571,636	3,021,700	3,059,950
All Fund Revenues	Total Revenues/Sources		37,973,485	38,815,912	39,583,219
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		37,973,485	38,815,912	39,583,219

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	6,073,928	6,410,255	6,547,268
	Special Education-Instruction	11-2XX-100-XXX	1,711,083	1,697,928	1,668,538
	Basic Skills/Remedial-Instruction	11-230-100-XXX	594,473	664,943	668,214
	Bilingual Education-Instruction	11-240-100-XXX	6,750	30,112	47,418
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	70,613	72,783	68,939
	School-Sponsored Athletics-Instruction	11-402-100-XXX	112,894	121,116	118,909
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	10,259,448	10,086,160	10,726,276
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	168,857	170,032	170,787
	Undistributed Expenditures-Health Services	11-000-213-XXX	240,803	245,771	258,883
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	494,657	503,166	481,620
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	667,679	615,837	328,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	282,724	338,009	305,915
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	500,366	527,343	551,053
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	188,610	221,707	232,489
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	204,015	225,565	279,387
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	229,581	272,643	290,041
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	565,832	530,067	486,087
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	879,375	929,389	961,030
	Undistributed Expenditures-Central Services	11-000-251-XXX	349,699	360,892	359,129
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	145,678	153,997	134,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,305,852	2,468,603	2,481,610
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	2,714,068	2,951,043	2,983,782
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,958,239	5,210,613	5,479,815
	Undistributed Expenditures-Food Services	11-000-310-930	19,124	0	0
	Total Undistributed Expenditures		25,174,607	25,810,837	26,509,904
General Fund Current Expenses	Total General Current Expense		33,744,348	34,807,974	35,629,190

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	26,030	14,926	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	62,164	237,483	321,164
	Interest Deposit to Capital Reserve	10-604	0	50	50
	Total Capital Outlay		88,194	252,459	321,214
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	39,269	41,648	44,894
	General Fund Grand Total		33,871,811	35,102,081	35,995,298
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	101,879	224,872	191,142
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	123,454	141,185	120,000
	Title II	20-XXX-XXX-XXX	13,956	40,801	34,680
	Title IV	20-XXX-XXX-XXX	6,125	10,000	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	284,624	275,273	182,149
	Total Federal Projects	20-XXX-XXX-XXX	428,159	467,259	336,829
Special Revenue Fund Expenses	Total Special Revenue Funds		530,038	692,131	527,971
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	3,571,636	3,021,700	3,059,950
	Total Debt Service Funds		3,571,636	3,021,700	3,059,950
All Fund Expenses	Total Expenditures/Appropriations		37,973,485	38,815,912	39,583,219
Expenses Net of Transfers	Total Expenditures Net of Transfers		37,973,485	38,815,912	39,583,219

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	351,093	601,093	401,193	80,079
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	629,757	535,703	335,700	0
	Tuition Reserve	300,000	300,000	200,000	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
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	965,184	1,050,968	874,427	701,827
	Repayment of Debt	13,053	13,053	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,032	\$18,559	\$18,867	\$19,714	\$20,066
Total Classroom Instruction	\$9,831	\$10,019	\$10,228	\$10,593	\$10,959
Classroom-Salaries and Benefits	\$9,481	\$9,629	\$9,654	\$10,034	\$10,288
Classroom-General Supplies and Textbooks	\$288	\$298	\$436	\$423	\$522
Classroom-Purchased Services	\$61	\$92	\$138	\$136	\$148
Total Support Services	\$3,093	\$3,550	\$3,709	\$3,912	\$3,820
Support Services-Salaries and Benefits	\$2,551	\$2,868	\$3,050	\$3,216	\$3,362
Total Administrative Costs	\$2,582	\$2,056	\$1,990	\$2,136	\$2,136
Administration Salaries and Benefits	\$1,912	\$1,516	\$1,518	\$1,621	\$1,682
Total Operations and Maintenance of Plant	\$2,363	\$2,751	\$2,771	\$2,895	\$2,978
Operations and Maintenance-Salaries and Benefits	\$1,295	\$1,711	\$1,611	\$1,611	\$1,728
Board Contribution to Food Services	\$0	\$17	\$0	\$0	\$0
Total Extracurricular Costs	\$164	\$166	\$168	\$178	\$174
Total Equipment Costs	\$0	\$24	\$0	\$14	\$0
Legal Costs	\$313	\$165	\$87	\$49	\$42
Employee Benefits as a percentage of salaries*	37.22%	37.74%	40.85%	38.35%	39.75%

*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 2018-19 revised appropriations and the 2019-20 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)
Business Services	Share Business Administrator and Board Secretary Services with Roosevelt Public School	0
Custodial and Maintenance Services	Share Custodial and Maintenance Services with Roosevelt Public School	0
	Share Custodial and Maintenance Services with Roosevelt Borough	0
	Share Custodial and Maintenance Services with Chesterfield Board of Education	0
	Share Custodial and Maintenance Services with Township of Millstone	0
	Share Custodial and Maintenance Services with New Hanover School District	0
Insurance Coverages and Benefits	Member of the Burlington County Joint Insurance Fund	0
Municipal/Public Works	Co-operative road salt purchasing agreement with the County of Monmouth through the Township of Millstone	0
Others	Vehicle Maintenance Agreement with Upper Freehold Regional School District and the Township of Millstone	0
Purchasing	Participate in co-op purchasing with ESCNJ, Hunterdon ESC, MOESC, and Ed-Data along with State Contract	0
Transportation Services, including Fuel	Supervise Transportation and Driver with Plusted Township School District	0
	Supervise Transportation for Upper Freehold Regional School District	0
	Supervise Transportation for Roosevelt Public School	0

Estimated Tax Rates

Municipality	Category	Amount
Millstone Township	(A) General Fund School Levy	29,449,612
	(D) Total School Levy	32,211,693
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	1,869,886,726
	(H) Estimated Equalized Valuation (as of 10/01/18)	1,934,075,477
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.5749
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.7227
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.5227
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.6655

Employee Contract List for District

Name	Category	Measure
	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$162,240
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	25
	Shared District	4520
	Job Title Other District	Business Administrator
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	24
	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	3
	Description of Other Contracted Non-Working Days	Family Illness
	Total Allowances Amount	\$5,450
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$11,258
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$20,283
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$37,428
	Contractual Post-Employment Benefit Description of Payout of Sick days	At retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem capped at 36
	Contractual Post-Employment Benefit Description of Payout of Personal days	none
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Bernard Biesiada

Employee Contract List for District

Name	Category	Measure
Bernard Biesiada	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
Dr. Chris Huss	Job Title	Superintendent
	Job Title II	Superintendent
	Base Annual Salary Amount	\$168,544
	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	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	24
	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
Dr. Chris Huss	Total Allowances Amount	\$16,760
	Total Bonuses Amount	\$25,265
	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	\$38,261
	Contractual Post-Employment Benefit Description of Payout of Sick days	At retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem rate up to 36 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	converted 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
	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	
Patrick Sullivan	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Supervisor of Buildings
	Base Annual Salary Amount	\$91,892
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	25
	Shared District	4520

Employee Contract List for District

Name	Category	Measure
Patrick Sullivan	Job Title Other District	Supervisor
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	21
	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	3
	Description of Other Contracted Non-Working Days	Family Illness
	Total Allowances Amount	\$700
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,000
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$26,072
	Contractual Post-Employment Benefit Description of Payout of Sick days	maximum at retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem capped at 32 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	converted 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
	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
Patrick Sullivan	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