

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	45.0	45.0	59.0
On Roll Special Ed Full-Time	10.0	12.0	12.0
On Roll Subtotal	55.0	57.0	71.0
Sent to Other Districts Regular	24.0	22.0	15.0
Sent to Other Districts Special Ed	4.0	5.0	4.0
Received	6.0	8.0	9.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,944,580	1,983,200	2,022,833
	Other Local Governmental Units-Unrestricted	10-12XX	1,964	4,060	4,141
	Total Tuition	10-1300	13,475	34,650	42,000
	Unrestricted Miscellaneous Revenues	10-1XXX	8,035	500	500
	Other Restricted Miscellaneous Revenues	10-1XXX	29	0	0
	Total Revenues from Local Sources			1,968,083	2,022,410
General Fund Revenues from State Sources	School Choice Aid	10-3116	74,952	63,415	67,505
	Extraordinary Aid	10-3131	152,098	0	0
	Categorical Special Education Aid	10-3132	52,412	52,412	85,315
	Equalization Aid	10-3176	156,296	122,032	122,032
	Categorical Security Aid	10-3177	0	0	7,339
	Total Revenues from State Sources			435,758	237,859
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	147,867	0
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	600,000	0
	Adjustment for Prior Year Encumbrances		0	49,812	0
	Actual Revenues (Over)/Under Expenditures		-116,394	0	0
General Fund Revenues	Total Operating Budget		2,287,447	3,057,948	2,351,665
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	2	0	0
	Total Revenues from Local Sources	20-1XXX	2	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	0	25,385	0
	Title II	20-4451-4455	3,236	2,798	900
	Title IV	20-4471-4474	0	10,000	0
	Arp-Idea Preschool	20-4409	0	218	0
	Arp-Idea Basic	20-4419	0	2,554	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	26,347	25,037	15,800
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	50,000	0
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	0
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	0
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	45,000	0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Arp-ESSER	20-4540	0	83,834	0
	CARES-Digital Divide Grant	20-4531	7,500	0	0
	Coronavirus Relief Fund (CRF)	20-4532	4,891	0	0
	CRRSA Act-ESSER II	20-4534	11,231	37,302	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	25,000	0
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
	Total Revenues from Federal Sources			53,205	432,128
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		38	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		53,245	432,128	16,700
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	43,841	42,047	45,125
	Total Revenues from Local Sources		43,841	42,047	45,125
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		43,841	42,047	45,125
Debt Service Fund Revenues	Total Repayment of Debt		43,841	42,047	45,125
All Fund Revenues	Total Revenues/Sources		2,384,533	3,532,123	2,413,490
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		2,384,533	3,532,123	2,413,490

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	566,700	618,641	618,732
	Special Education-Instruction	11-2XX-100-XXX	151,731	176,101	173,123
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	105	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	3,000	6,875	6,775
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	294,780	323,191	278,140
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	42,330	44,684	46,076
	Undistributed Expenditures-Health Services	11-000-213-XXX	69,126	71,746	74,336
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	14,949	19,110	50,888
	Undistributed Expenditures-Guidance	11-000-218-XXX	9,824	10,730	10,896
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	46,643	67,802	59,674
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	23,764	35,317	32,096
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	2,532	13,952	22,906
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,385	4,800	1,750
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	44,851	68,981	69,480
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	21,106	18,115	10,500
	Undistributed Expenditures-Central Services	11-000-251-XXX	41,630	39,382	42,026
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	199,527	378,405	343,159
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	28,940	126,488	73,114
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	268,041	419,169	436,169
		Total Undistributed Expenditures		1,109,428	1,641,872
General Fund Current Expenses	Total General Current Expense		1,830,859	2,443,594	2,349,840
Capital Outlay	Equipment	12-XXX-XXX-730	0	12,529	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,825	601,825	1,825
	Increase In Capital Reserve	10-604	454,763	0	0
		Total Capital Outlay		456,588	614,354
General Fund Expenses and Transfers	General Fund Grand Total		2,287,447	3,057,948	2,351,665
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	40	0	0

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	0	25,385	0
	Title II	20-XXX-XXX-XXX	3,236	2,798	900
	Title IV	20-XXX-XXX-XXX	0	10,000	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	26,347	25,037	15,800
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	2,554	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	218	0
	Bridging the Digital Divide Program	20-478-XXX-XXX	7,500	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	4,891	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	11,231	37,302	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	25,000	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	83,834	0
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	50,000	0
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	0
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	0
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	0
	Total Federal Projects	20-XXX-XXX-XXX	53,205	432,128	16,700
Special Revenue Fund Expenses	Total Special Revenue Funds		53,245	432,128	16,700
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	43,841	42,047	45,125
	Total Debt Service Funds		43,841	42,047	45,125
All Fund Expenses	Total Expenditures/Appropriations		2,384,533	3,532,123	2,413,490
Expenses Net of Transfers	Total Expenditures Net of Transfers		2,384,533	3,532,123	2,413,490

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	292,238	397,867	250,000	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	813,153	1,267,916	1,267,916	1,267,916
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	75,000	75,000	75,000	75,000
	Legal Reserve	0	0	0	0
	Unemployment Fund	109,828	109,857	109,857	109,857
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	19,066	19,066	19,066	19,066
	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	7,092	7,054	7,054	7,054
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$25,288	\$28,458	\$32,409	\$34,981	\$28,149
Total Classroom Instruction	\$15,401	\$17,396	\$18,487	\$19,565	\$15,633
Classroom-Salaries and Benefits	\$12,979	\$15,358	\$16,081	\$16,716	\$12,790
Classroom-General Supplies and Textbooks	\$883	\$539	\$508	\$1,034	\$690
Classroom-Purchased Services	\$1,538	\$1,499	\$1,897	\$1,816	\$2,153
Total Support Services	\$4,449	\$4,686	\$5,874	\$5,571	\$4,894
Support Services-Salaries and Benefits	\$3,352	\$3,114	\$3,115	\$3,219	\$2,632
Total Administrative Costs	\$2,078	\$2,036	\$1,961	\$2,224	\$1,722
Administration Salaries and Benefits	\$484	\$38	\$37	\$38	\$30
Total Operations and Maintenance of Plant	\$3,268	\$4,264	\$5,924	\$7,456	\$5,794
Operations and Maintenance-Salaries and Benefits	\$1,515	\$2,482	\$2,604	\$2,667	\$2,682
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$35	\$63	\$132	\$135	\$106
Total Equipment Costs	\$36	\$0	\$0	\$220	\$0
Legal Costs	\$82	\$80	\$74	\$175	\$141
Employee Benefits as a percentage of salaries*	35.70%	31.41%	49.44%	47.01%	50.81%

*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 2021-22 revised appropriations and the 2022-23 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)
Banking	Hunterdon/Warren association of School Business Administrators	0
Business Services	Shared with Kingwood Township School	0
Curriculum Services	Shared with Kingwood Township School	0
Food Services	Shared with DVRHS and Hunterdon County for advertising	0
Insurance Coverages and Benefits	NJSIG	0
Municipal/Public Works	Trash and safety walking zones	0
Purchasing	internet with DVRHS	0
	HCESC and ESCNJ co-ops	0
Social Worker/Psychologist	Shared with Delaware Township Elementary School	0
Special Education Services	Shared with Kingwood township School	0
Staffing - Other	Shared with Kingwood Township School	0
Superintendent and Assistant Sup.	Shared with Kingwood Township School	0
Technology Services	Hunterdon County Educational Services Commission	0
Transportation Services, including Fuel	Shared with Delaware Valley Regional High School	0

Estimated Tax Rates

Municipality	Category	Amount
Milford	(A) General Fund School Levy	2,022,833
	(D) Total School Levy	2,067,958
	(B) Estimated Net Taxable Valuation (as of 02/10/22)	115,848,641
	(H) Estimated Equalized Valuation (as of 02/10/22)	128,749,323
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.7461
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.7851
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.5711
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.6062

Employee Contract List for District

Name	Category	Measure
SHARED SERVICE AGREEMENT	Job Title	Superintendent
	Job Title II	N/A
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.3
	Shared with Another District?	Y
	Shared County	19
	Shared District	2450
	Job Title Other District	CSA/Principal
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	0
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	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	\$0
	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 Employee
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Shared Employee
	Contractual Post-Employment Benefit Description of Payout of Personal days	Shared Employee
	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
SHARED SERVICE AGREEMENT	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 Contract \$70,614
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
SUB CONTRACTED AGREEMENT	Job Title	Business Administrator
	Job Title II	N/A
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.2
	Shared with Another District?	Y
	Shared County	19
	Shared District	2450
	Job Title Other District	SBA
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	0
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	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
SUB CONTRACTED AGREEMENT	Total Allowances Amount	\$0
	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 Employee
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Shared Employee
	Contractual Post-Employment Benefit Description of Payout of Personal days	Shared Employee
	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