

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	713.0	703.0	699.0
On Roll Special Ed Full-Time	94.0	126.0	125.0
On Roll Subtotal	807.0	829.0	824.0
In Private School Placements	8.0	15.0	0.0
Sent to Other Districts Regular	255.0	280.0	280.0
Sent to Other Districts Special Ed	29.0	36.0	36.0
Received	14.0		0.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	17,126,253	17,481,824	17,831,461
	Total Tuition	10-1300	45,328	75,336	80,000
	Rents and Royalties	10-1910	11,806	40,000	39,000
	Unrestricted Miscellaneous Revenues	10-1XXX	55,478	12,700	14,185
	Total Revenues from Local Sources		17,238,865	17,609,860	17,964,646
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	302,474	302,474	302,474
	Extraordinary Aid	10-3131	245,752	0	0
	Categorical Special Education Aid	10-3132	603,646	603,646	833,783
	Equalization Aid	10-3176	1,599,053	3,057,552	4,330,674
	Categorical Security Aid	10-3177	86,463	86,463	86,463
	Other State Aids	10-3XXX	203,894	0	0
	Total Revenues from State Sources		3,041,282	4,050,135	5,553,394
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	692,121	869,533
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	1,300,000	0
	Withdrawal from Maintenance Reserve	10-310	0	189,755	500,000
	Adjustment for Prior Year Encumbrances		0	43,608	0
	Actual Revenues (Over)/Under Expenditures		-1,025,461	0	0
General Fund Revenues	Total Operating Budget		19,254,686	23,885,479	24,887,573
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	99,162	0	0
	Other Revenue from Local Sources	20-1XXX	2,366	0	0
	Total Revenues from Local Sources	20-1XXX	101,528	0	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	1,528	0	0
	Total Revenues from State Sources		1,528	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	68,858	125,101	49,970
	Title II	20-4451-4455	17,269	8,329	13,005
	Title IV	20-4471-4474	10,066	8,609	8,500
	Arp-Idea Preschool	20-4409	2,940	0	0
	Arp-Idea Basic	20-4419	34,471	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	210,622	177,063	180,126

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	18,225	0	0
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	6,133	0	0
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	7,075	0	0
	Arp-ESSER	20-4540	268,395	0	0
	CRRSA Act-ESSER II	20-4534	171,885	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	13,811	0	0
	CRRSA Act-Mental Health Grant	20-4536	45,000	0	0
	Additional or Compensatory Special Education and Related Services (Acasers)	20-4537	52,803	0	0
	Total Revenues from Federal Sources		927,553	319,102	251,601
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		8,398	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		1,039,007	319,102	251,601
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	629,949	630,146	0
	Total Revenues from Local Sources		629,949	630,146	0
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	247,938	248,016	0
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1	0
	Total Local Repayment of Debt		877,887	878,163	0
	Actual Revenues (Over)/Under Expenditures		1	0	0
Debt Service Fund Revenues	Total Repayment of Debt		877,888	878,163	0
All Fund Revenues	Total Revenues/Sources		21,171,581	25,082,744	25,139,174
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		21,171,581	25,082,744	25,139,174

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	4,208,922	5,105,962	5,095,712
	Special Education-Instruction	11-2XX-100-XXX	1,181,660	1,423,674	1,696,675
	Basic Skills/Remedial-Instruction	11-230-100-XXX	266,069	301,453	366,860
	Bilingual Education-Instruction	11-240-100-XXX	62,272	69,837	84,250
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	185,156	238,297	259,497
	School-Sponsored Athletics-Instruction	11-402-100-XXX	17,420	42,000	42,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	6,077,235	6,862,191	7,443,166
	Undistributed Expenditures-Health Services	11-000-213-XXX	158,815	171,762	167,762
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	266,979	307,574	455,562
	Undistributed Expenditures-Guidance	11-000-218-XXX	67,653	165,286	187,182
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	431,175	512,837	531,964
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	175,989	152,160	306,048
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	371,841	394,216	344,204
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	18,403	87,500	101,990
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	395,868	478,143	435,523
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	485,335	670,503	703,393
	Undistributed Expenditures-Central Services	11-000-251-XXX	362,340	369,183	374,894
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,093,832	1,247,169	1,866,157
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	985,640	1,372,443	1,796,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,278,688	2,546,961	2,516,234
	Total Undistributed Expenditures		13,169,793	15,337,928	17,230,079
General Fund Current Expenses	Total General Current Expense		19,091,292	22,519,151	24,775,073
Capital Outlay	Equipment	12-XXX-XXX-730	43,679	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	84,066	1,302,068	2,068
	Total Capital Outlay		127,745	1,302,068	2,068
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	35,649	64,260	110,432
	General Fund Grand Total		19,254,686	23,885,479	24,887,573

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,366	0	0
	Student Activity Fund	20-475-XXX-XXX	107,560	0	0
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	239	0	0
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	187	0	0
	Nonpublic Nursing Services	20-XXX-XXX-XXX	1,081	0	0
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	21	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,528	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	68,858	125,101	49,970
	Title II	20-XXX-XXX-XXX	17,269	8,329	13,005
	Title IV	20-XXX-XXX-XXX	10,066	8,609	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	210,622	177,063	180,126
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	34,471	0	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	2,940	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	171,885	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	13,811	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	45,000	0	0
	Additional or Compensatory Special Education and Related Services (Acasers) Program	20-486-XXX-XXX	52,803	0	0
	Arp ESSER Grant Program	20-487-xxx-xxx	268,395	0	0
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	18,225	0	0
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	6,133	0	0
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	7,075	0	0
		Total Federal Projects	20-XXX-XXX-XXX	927,553	319,102
Special Revenue Fund Expenses	Total Special Revenue Funds		1,039,007	319,102	251,601

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	877,888	878,163	0
	Total Debt Service Funds		877,888	878,163	0
All Fund Expenses	Total Expenditures/Appropriations		21,171,581	25,082,744	25,139,174
Expenses Net of Transfers	Total Expenditures Net of Transfers		21,171,581	25,082,744	25,139,174

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	1,015,095	1,120,110	1,029,303	476,837
	Repayment of Debt	1	0	-1	-1
Restricted for General Operating Budget	Capital Reserve	1,620,467	3,340,467	2,040,467	2,040,467
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	1,924,824	1,924,824	1,735,069	1,235,069
	Legal Reserve	1,155,140	918,381	317,067	0
	Unemployment Fund	78,594	78,594	78,594	78,594
	Tuition Reserve	520,000	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 Special Revenue Fund	Student Activity Fund	27,967	19,569	19,569	19,569
	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	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,669	\$14,940	\$12,749	\$17,336	\$18,946
Total Classroom Instruction	\$8,222	\$8,846	\$7,536	\$10,286	\$10,740
Classroom-Salaries and Benefits	\$6,961	\$7,519	\$6,416	\$8,586	\$9,105
Classroom-General Supplies and Textbooks	\$528	\$541	\$578	\$844	\$859
Classroom-Purchased Services	\$733	\$786	\$542	\$857	\$775
Total Support Services	\$2,162	\$2,320	\$2,034	\$2,647	\$3,042
Support Services-Salaries and Benefits	\$1,871	\$2,022	\$1,648	\$2,123	\$2,328
Total Administrative Costs	\$1,955	\$1,933	\$1,615	\$2,280	\$2,254
Administration Salaries and Benefits	\$1,783	\$1,674	\$1,386	\$1,969	\$1,949
Total Operations and Maintenance of Plant	\$1,148	\$1,519	\$1,243	\$1,688	\$2,451
Operations and Maintenance-Salaries and Benefits	\$404	\$692	\$575	\$782	\$836
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$159	\$300	\$291	\$396	\$420
Total Equipment Costs	\$2	\$54	\$0	\$0	\$0
Legal Costs	\$25	\$79	\$45	\$61	\$61
Employee Benefits as a percentage of salaries*	28.83%	30.17%	28.30%	28.64%	26.49%

*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 2022-23 revised appropriations and the 2023-24 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	NJ School Boards Insurance Group - EIRC North for Property and Casualty Insurance	0
Municipal/Public Works	Milltown Use of Facilities, Field Maintenance, Snow Removal/Salting	0
Others	Spotswood Board of Education - Milltown High School Students	0
Purchasing	Telephone Communications - Alliance for Competitive Bidding	0
Transportation Services, including Fuel	Educational Services Commission - Cooperative Bidding	0

Estimated Tax Rates

Municipality	Category	Amount
Milltown Borough	(A) General Fund School Levy	17,831,461
	(D) Total School Levy	17,831,461
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	444,241,700
	(H) Estimated Equalized Valuation (as of 10/01/22)	1,132,980,617
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	4.0139
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	4.0139
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.5739
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.5739

Employee Contract List for District

Name	Category	Measure
Brian Auriemma	Job Title	Information Technology
	Job Title II	Information Technology
	Base Annual Salary Amount	\$104,000
	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	07/01/22
	End Date of Contract	06/30/23
	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	4
	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	None Reported
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None Reported
	Contractual Post-Employment Benefit Description of Payout of Personal days	None Reported
	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
Brian Auriemma	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
Norma Tursi	Job Title	Business Administrator
	Job Title II	Business Admin.
	Base Annual Salary Amount	\$162,000
	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	07/01/22
	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	4
	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
Norma Tursi	Total Allowances Amount	\$5,300
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	As per Contract/Law
	Contractual Post-Employment Benefit Description of Payout of Vacation days	As per Contract/Law
	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
	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	
Stephanie Brown	Job Title	Superintendent
	Job Title II	Superintendent
	Base Annual Salary Amount	\$178,080
	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
Stephanie Brown	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/24
	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$7,800
	Total Bonuses Amount	\$30,272
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$6,043
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	As per Contract/Law
	Contractual Post-Employment Benefit Description of Payout of Vacation days	As per Contract/Law
	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
Stephanie Brown	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