

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	703.0	702.0	720.0
On Roll Special Ed Full-Time	126.0	112.0	120.0
On Roll Subtotal	829.0	814.0	840.0
In Private School Placements	15.0	13.0	16.0
Sent to Other Districts Regular	280.0	298.0	297.0
Sent to Other Districts Special Ed	36.0	44.0	49.0
Received	0.0	0.0	9.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	17,481,824	17,831,461	18,188,090
	Total Tuition	10-1300	58,780	80,000	50,000
	Rents and Royalties	10-1910	23,363	39,000	25,000
	Unrestricted Miscellaneous Revenues	10-1XXX	399,599	14,185	65,000
	Total Revenues from Local Sources		17,963,566	17,964,646	18,328,090
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	302,474	302,474	302,474
	Extraordinary Aid	10-3131	229,302	0	0
	Categorical Special Education Aid	10-3132	603,646	833,783	1,384,021
	Equalization Aid	10-3176	3,057,552	4,330,674	5,579,800
	Categorical Security Aid	10-3177	86,463	86,463	158,566
	Other State Aids	10-3XXX	19,968	0	0
	Total Revenues from State Sources		4,299,405	5,553,394	7,424,861
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	869,533	1,191,574
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	1,200,000
	Withdrawal from Maintenance Reserve	10-310	0	500,000	0
	Actual Revenues (Over)/Under Expenditures		-190,499	0	0
General Fund Revenues	Total Operating Budget		22,072,472	24,887,573	28,144,525
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	100,698	0	0
	Total Revenues from Local Sources	20-1XXX	100,698	0	0
Special Revenue Fund Revenues from State Sources	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	18,329	0	0
	Nonpublic Teacher Stem Grant	20-3212	5,525	0	0
	State Grants Through Intermediate Sources	20-3700	6,660	0	0
	Total Revenues from State Sources		30,514	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	58,447	49,970	42,228
	Title II	20-4451-4455	15,300	13,005	14,284
	Title IV	20-4471-4474	10,000	8,500	8,500
	ARP-IDEA Preschool	20-4409	8,901	0	0
	ARP-IDEA Basic	20-4419	211,913	0	0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	IDEA Part B (Handicapped)	20-4420-4429	0	180,126	195,864
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	73,479	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	13,389	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	24,899	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	37,925	0	0
	ARP-ESSER	20-4540	354,583	0	0
	Coronavirus Relief Fund (CRF)	20-4532	6,024	0	0
	CRRSA Act-ESSER II	20-4534	280,106	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	10,732	0	0
	Additional or Compensatory Special Education and Related Services (ACSERS)	20-4537	106,113	0	0
	Total Revenues from Federal Sources			1,211,811	251,601
Special Revenue Fund Revenues	Total Grants and Entitlements		1,347,952	251,601	260,876
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	630,146	0	0
	Total Revenues from Local Sources		630,146	0	0
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	248,016	0	0
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		878,162	0	0
Debt Service Fund Revenues	Total Repayment of Debt		878,162	0	0
All Fund Revenues	Total Revenues/Sources		24,298,586	25,139,174	28,405,401
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		24,298,586	25,139,174	28,405,401

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	4,759,100	5,037,712	5,223,691
	Special Education-Instruction	11-2XX-100-XXX	1,201,774	1,696,675	1,859,482
	Basic Skills/Remedial-Instruction	11-230-100-XXX	283,874	366,860	612,857
	Bilingual Education-Instruction	11-240-100-XXX	60,866	84,250	98,350
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	157,685	259,497	306,766
	School-Sponsored Athletics-Instruction	11-402-100-XXX	30,500	42,000	44,200
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	6,340,338	7,443,166	8,321,971
	Undistributed Expenditures-Health Services	11-000-213-XXX	158,270	167,762	171,762
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	267,029	455,562	559,162
	Undistributed Expenditures-Guidance	11-000-218-XXX	78,833	187,182	185,262
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	501,485	531,964	538,138
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	160,903	248,900	493,507
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	322,952	344,204	367,150
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	39,855	101,990	118,990
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	414,964	516,671	463,980
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	648,398	728,393	722,859
	Undistributed Expenditures-Central Services	11-000-251-XXX	400,157	383,894	401,350
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,083,252	1,866,157	1,563,456
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,493,061	1,796,000	1,895,400
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,487,023	2,516,234	2,917,503
Total Undistributed Expenditures			14,396,520	17,288,079	18,720,490
General Fund Current Expenses	Total General Current Expense		20,890,319	24,775,073	26,865,836
Capital Outlay	Equipment	12-XXX-XXX-730	8,877	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,133,667	2,068	1,202,068
	Total Capital Outlay		1,142,544	2,068	1,202,068
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	39,609	110,432	76,621
	General Fund Grand Total		22,072,472	24,887,573	28,144,525

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed	
Special Revenue Fund Expenses for Other State Projects	Nonpublic Teacher Stem Grant	20-481-XXX-XXX	5,525	0	0	
	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	18,329	0	0	
	Other	20-XXX-XXX-XXX	6,660	0	0	
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	30,514	0	0	
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	58,447	49,970	42,228	
	Title II	20-XXX-XXX-XXX	15,300	13,005	14,284	
	Title IV	20-XXX-XXX-XXX	10,000	8,500	8,500	
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	0	180,126	195,864	
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	211,913	0	0	
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	8,901	0	0	
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	6,024	0	0	
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	280,106	0	0	
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	10,732	0	0	
	Additional or Compensatory Special Education and Related Services (ACSERS) Program	20-486-XXX-XXX	106,113	0	0	
	ARP-ESSER Grant Program	20-487-xxx-xxx	354,583	0	0	
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	73,479	0	0	
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	13,389	0	0	
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	24,899	0	0	
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	37,925	0	0	
		Total Federal Projects	20-XXX-XXX-XXX	1,211,811	251,601	260,876
	Special Revenue Fund Expenses	Total Special Revenue Funds		1,347,952	251,601	260,876
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	878,162	0	0	
	Total Debt Service Funds		878,162	0	0	
All Fund Expenses	Total Expenditures/Appropriations		24,298,586	25,139,174	28,405,401	
Expenses Net of Transfers	Total Expenditures Net of Transfers		24,298,586	25,139,174	28,405,401	

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	1,120,110	1,242,393	689,927	497,751
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	3,340,467	3,240,467	3,240,467	2,040,467
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	1,924,824	1,735,069	1,235,069	1,235,069
	Legal Reserve	918,381	1,316,465	999,398	0
	Unemployment Fund	78,710	82,205	82,205	82,205
	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	19,569	14,640	14,640	14,640
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,940	\$15,822	\$18,946	\$19,156	\$19,891
Total Classroom Instruction	\$8,846	\$9,535	\$10,740	\$10,781	\$11,485
Classroom-Salaries and Benefits	\$7,519	\$8,054	\$9,105	\$9,128	\$9,672
Classroom-General Supplies and Textbooks	\$541	\$650	\$859	\$869	\$941
Classroom-Purchased Services	\$786	\$831	\$775	\$784	\$872
Total Support Services	\$2,320	\$2,296	\$3,042	\$2,990	\$3,446
Support Services-Salaries and Benefits	\$2,022	\$1,884	\$2,328	\$2,268	\$2,393
Total Administrative Costs	\$1,933	\$2,223	\$2,254	\$2,443	\$2,342
Administration Salaries and Benefits	\$1,674	\$1,912	\$1,949	\$2,062	\$1,980
Total Operations and Maintenance of Plant	\$1,519	\$1,481	\$2,451	\$2,479	\$2,099
Operations and Maintenance-Salaries and Benefits	\$692	\$717	\$836	\$846	\$1,030
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$300	\$264	\$420	\$425	\$480
Total Equipment Costs	\$54	\$11	\$0	\$0	\$0
Legal Costs	\$79	\$56	\$61	\$79	\$72
Employee Benefits as a percentage of salaries*	30.17%	30.74%	26.49%	26.65%	28.97%

\*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 2023-24 revised appropriations and the 2024-25 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 - ERIC 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
Transportation Services, including Fuel	ESCNJ - Cooperative Bidding	0



Estimated Tax Rates

Municipality	Category	Amount
Milltown Borough	(A) General Fund School Levy	18,188,090
	(D) Total School Levy	18,188,090
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	443,301,000
	(H) Estimated Equalized Valuation (as of 10/01/23)	1,192,310,382
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	4.1029
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	4.1029
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.5254
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.5254

Employee Contract List for District

Name	Category	Measure
Brian Auriemma	Job Title	Information Technology
	Job Title II	Inform. Tech
	Base Annual Salary Amount	\$108,160
	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	07/01/23
	End Date of Contract	06/30/24
	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	\$2,700
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,000
	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 Law
	Contractual Post-Employment Benefit Description of Payout of Vacation days	As per Law
	Contractual Post-Employment Benefit Description of Payout of Personal days	As per Law
	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	\$169,000
	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	07/01/23
	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

Employee Contract List for District

Name	Category	Measure
Norma Tursi	Total Allowances Amount	\$7,800
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$8,000
	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	\$26,534
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$11,600
	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