Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	973.0	975.0	1,021.0
On Roll Special Ed Full-Time	122.0	118.0	115.0
On Roll Subtotal	1,095.0	1,093.0	1,136.0
In Private School Placements	14.0	12.0	0.0
Sent to Other Districts Regular	470.0	472.5	442.0
Sent to Other Districts Special Ed	105.0	101.5	102.0
Received	2.0	2.0	0.0
In State Facilities		1.0	1.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	28,742,614	29,449,612	30,165,653
	Total Tuition	10-1300	146,382	112,000	112,000
	Transportation Fees from Individuals	10-1410	2,687	5,000	3,500
	Transportation Fees from Other Local Education Authorities	10-1420-1440	148,672	150,000	140,000
	Rents and Royalties	10-1910	3,250	5,000	3,500
	Unrestricted Miscellaneous Revenues	10-1XXX	727,093	425,057	400,000
	Interest Earned on Capital Reserve Funds	10-1XXX	1	50	50
	Other Restricted Miscellaneous Revenues	10-1XXX	33,064	0	0
	Total Revenues from Local Sources		29,803,763	30,146,719	30,824,703
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	921,823	921,823	921,823
	Extraordinary Aid	10-3131	588,285	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	2,113,061	1,717,564
	Categorical Security Aid	10-3177	160,905	160,905	160,905
	Other State Aids	10-3XXX	34,736	0	0
	Total Revenues from State Sources		5,318,236	4,719,115	4,323,618
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	508,300	1,122,220
	Withdrawal from Capital Reserve for Local Share	10-307	0	321,164	0
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	100,000	200,000	0
	Withdrawal from Tuition Reserve for Excess Over Adjustments	10-311	0	0	250,000
	Transfers from Other Funds	10-5200	0	100,000	20,000
	Adjustment for Prior Year Encumbrances		0	23,563	0
	Actual Revenues (Over)/Under Expenditures		-977,857	0	0
General Fund Revenues	Total Operating Budget		34,244,142	36,018,861	36,540,541
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	154,383	169,975	144,479
	Total Revenues from Local Sources	20-1XXX	154,383	169,975	144,479

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	121,453	133,672	113,621
	Title II	20-4451-4455	58,361	36,343	30,892
	Title IV	20-4471-4474	9,330	14,545	12,363
	I.D.E.A. Part B (Handicapped)	20-4420-4429	275,272	214,292	182,149
	Total Revenues from Federal Sources		464,416	398,852	339,025
Special Revenue Fund Revenues	Total Grants and Entitlements		618,799	568,827	483,504
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	0	132,146	347,207
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	2,747,608	2,762,081	2,549,772
	Total Revenues from Local Sources		2,747,608	2,762,081	2,549,772
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	261,039	165,723	164,221
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		3,008,647	3,059,950	3,061,200
	Actual Revenues (Over)/Under Expenditures		13,053	0	0
Debt Service Fund Revenues	Total Repayment of Debt		3,021,700	3,059,950	3,061,200
All Fund Revenues	Total Revenues/Sources		37,884,641	39,647,638	40,085,245
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		37,884,641	39,647,638	40,085,245

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	6,308,746	6,706,310	7,027,171
	Special Education-Instruction	11-2XX-100-XXX	1,637,019	1,663,585	1,839,186
	Basic Skills/Remedial-Instruction	11-230-100-XXX	648,804	590,300	641,630
	Bilingual Education-Instruction	11-240-100-XXX	33,759	0	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	98,061	68,939	80,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	113,517	118,909	121,463
	Community Services Programs/Operations	11-800-330-XXX	23,328	0	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	10,321,663	10,566,444	9,829,300
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	168,693	172,248	175,872
	Undistributed Expenditures-Health Services	11-000-213-XXX	253,463	259,219	267,783
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	501,163	506,773	563,983
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	514,778	366,634	376,270
	Undistributed Expenditures-Guidance	11-000-218-XXX	319,294	305,915	296,710
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	507,748	559,647	566,894
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	210,495	236,905	248,231
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	219,653	274,971	287,045
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	228,863	290,841	298,441
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	459,291	498,608	552,652
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	911,792	956,525	993,268
	Undistributed Expenditures-Central Services	11-000-251-XXX	352,817	362,988	383,136
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	116,405	157,269	154,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,239,006	2,540,529	2,647,793
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	2,769,426	2,969,261	3,273,444
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	5,008,081	5,458,678	5,216,858
	Total Undistributed Expenditures		25,102,631	26,483,455	26,131,680
General Fund Current Expenses	Total General Current Expense		33,965,865	35,631,498	35,841,130

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	14,926	21,255	6,500
	Facilities Acquisition and Construction Services	12-000-400-XXX	225,261	321,164	692,861
	Interest Deposit to Capital Reserve	10-604	0	50	50
	Total Capital Outlay		240,187	342,469	699,411
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	38,090	44,894	0
	General Fund Grand Total		34,244,142	36,018,861	36,540,541
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	154,383	169,975	144,479
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	121,453	133,672	113,621
	Title II	20-XXX-XXX-XXX	58,361	36,343	30,892
	Title IV	20-XXX-XXX-XXX	9,330	14,545	12,363
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	275,272	214,292	182,149
	Total Federal Projects	20-XXX-XXX-XXX	464,416	398,852	339,025
Special Revenue Fund Expenses	Total Special Revenue Funds		618,799	568,827	483,504
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	3,021,700	3,059,950	3,061,200
	Total Debt Service Funds		3,021,700	3,059,950	3,061,200
All Fund Expenses	Total Expenditures/Appropriations		37,884,641	39,647,638	40,085,245
Expenses Net of Transfers	Total Expenditures Net of Transfers		37,884,641	39,647,638	40,085,245

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	601,093	651,143	330,029	330,079
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	535,703	1,131,150	795,450	0
	Tuition Reserve	400,000	450,000	250,000	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	1,050,968	1,219,276	1,046,676	719,906
	Repayment of Debt	13,053	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	$18,559	$18,761	$20,066	$19,989	$19,806
Total Classroom Instruction	$10,019	$10,226	$10,959	$10,835	$10,784
Classroom-Salaries and Benefits	$9,629	$9,740	$10,288	$10,223	$10,130
Classroom-General Supplies and Textbooks	$298	$392	$522	$509	$518
Classroom-Purchased Services	$92	$94	$148	$103	$136
Total Support Services	$3,550	$3,671	$3,820	$3,843	$3,737
Support Services-Salaries and Benefits	$2,868	$3,129	$3,362	$3,391	$3,255
Total Administrative Costs	$2,056	$1,985	$2,136	$2,143	$2,142
Administration Salaries and Benefits	$1,516	$1,590	$1,682	$1,663	$1,633
Total Operations and Maintenance of Plant	$2,751	$2,664	$2,978	$2,996	$2,964
Operations and Maintenance-Salaries and Benefits	$1,711	$1,596	$1,728	$1,718	$1,711
Board Contribution to Food Services	$17	$0	$0	$0	$0
Total Extracurricular Costs	$166	$192	$174	$172	$177
Total Equipment Costs	$24	$14	$0	$19	$6
Legal Costs	$165	$40	$42	$32	$40
Employee Benefits as a percentage of salaries*	37.74%	37.30%	39.75%	39.05%	35.59%

*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 2019-20 revised appropriations and the 2020-21 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	Oversee the Business functions with Roosevelt Public School	0
Custodial and Maintenance Services	Share specialized maintenance services with Millstone Twp. Millstone Fire Department, Roosevelt Boro and School, Upper Freehold School District, Chesterfield	0
Insurance Coverages and Benefits	Entering into SEHBP for health and prescription. Also belong to BCJIF for property and casualty insurance.	0
Special Education Services	Share LDTC with Roosevelt Public School	0
Transportation Services, including Fuel	Coordinate Transportation for Upper Freehold Regional, Plumsted, and Roosevelt.	0

Estimated Tax Rates

Municipality	Category	Amount
Millstone Township	(A) General Fund School Levy	30,165,653
	(D) Total School Levy	32,715,425
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	1,875,523,218
	(H) Estimated Equalized Valuation (as of 10/01/19)	1,997,582,669
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.6084
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.7443
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.5101
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.6378

Employee Contract List for District

Name	Category	Measure
Bernard Biesiada	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	$165,485
	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	07/01/19
	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	3
	Description of Other Contracted Non-Working Days	Family Illness
	Total Allowances Amount	$6,950
	Total Bonuses Amount	$0
	Total Stipends Amount	$11,596
	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	$37,913
	Contractual Post-Employment Benefit Description of Payout of Sick days	at retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	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

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. Christopher 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. Christopher Huss	Total Allowances Amount	$16,760
	Total Bonuses Amount	$25,281
	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	$38,337
	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	converted to sick
	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
Kevin Byrnes	Job Title	Assistant Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	$85,698
	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
Kevin Byrnes	Job Title Other District	Assistant Business Admini
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	22
	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	$857
	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	$26,206
	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 34
	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
Kevin Byrnes	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	Other
	Job Title II	Supervisor of B&G
	Base Annual Salary Amount	$97,964
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	25
	Shared District	4520
	Job Title Other District	Supervisor of B&G
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	22
	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	$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	$26,404
	Contractual Post-Employment Benefit Description of Payout of Sick days	payout at retirement

Employee Contract List for District

Name	Category	Measure
Patrick Sullivan	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
	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