Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	975.0	940.0	975.0
On Roll Special Ed Full-Time	118.0	106.0	114.0
On Roll Subtotal	1,093.0	1,046.0	1,089.0
In Private School Placements	12.0	8.0	8.0
Sent to Other Districts Regular	472.5	445.0	387.5
Sent to Other Districts Special Ed	101.5	102.0	108.0
Received	2.0	2.0	50.0
In State Facilities	1.0		2.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	29,449,612	30,165,653	30,318,518
	Total Tuition	10-1300	138,138	112,000	90,000
	Transportation Fees from Individuals	10-1410	4,507	3,500	3,500
	Transportation Fees from Other Local Education Authorities	10-1420-1440	290,291	140,000	140,000
	Rents and Royalties	10-1910	2,737	3,500	3,500
	Unrestricted Miscellaneous Revenues	10-1XXX	681,341	400,000	300,000
	Interest Earned on Capital Reserve Funds	10-1XXX	1	50	50
	Other Restricted Miscellaneous Revenues	10-1XXX	32,363	0	0
	Total Revenues from Local Sources		30,598,990	30,824,703	30,855,568
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	921,823	921,823	921,823
	Extraordinary Aid	10-3131	612,123	260,000	260,000
	Categorical Special Education Aid	10-3132	1,263,326	1,263,326	1,263,326
	Equalization Aid	10-3176	2,113,061	1,717,564	1,188,850
	Categorical Security Aid	10-3177	160,905	160,905	160,905
	Other State Aids	10-3XXX	18,921	0	0
	Total Revenues from State Sources		5,090,159	4,323,618	3,794,904
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,122,220	1,525,790
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	250,000	0	0
	Withdrawal from Tuition Reserve for Excess Over Adjustments	10-311	0	250,000	500,000
	Transfers from Other Funds	10-5200	100,000	20,000	0
	Adjustment for Prior Year Encumbrances		0	204,232	0
	Actual Revenues (Over)/Under Expenditures		-2,100,409	0	0
General Fund Revenues	Total Operating Budget		33,938,740	36,744,773	36,676,262
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	0	6,000
	Scholarship Fund Revenue	20-1770	0	0	2,000
	Other Revenue from Local Sources	20-1XXX	91,881	144,479	144,479
	Total Revenues from Local Sources	20-1XXX	91,881	144,479	152,479

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	103,502	113,621	96,578
	Title II	20-4451-4455	33,575	30,892	26,258
	Title IV	20-4471-4474	6,688	12,363	10,508
	I.D.E.A. Part B (Handicapped)	20-4420-4429	198,923	182,149	154,826
	CARES Act Education Stabilization Fund	20-4530	82,229	0	0
	Crrsa Act-Esser II	20-4534		0	379,727
	Crrsa Act-Learning Acceleration Grant	20-4535		0	25,000
	Crrsa Act-Mental Health Grant	20-4536		0	45,000
	Total Revenues from Federal Sources		424,917	339,025	737,897
Special Revenue Fund Revenues	Total Grants and Entitlements		516,798	483,504	890,376
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	138,532	347,207	272,322
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	2,762,081	2,549,772	2,549,772
	Total Revenues from Local Sources		2,762,081	2,549,772	2,549,772
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	165,723	164,221	145,693
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	13,988
	Total Local Repayment of Debt		3,066,336	3,061,200	2,981,775
	Actual Revenues (Over)/Under Expenditures		-6,386	0	0
Debt Service Fund Revenues	Total Repayment of Debt		3,059,950	3,061,200	2,981,775
All Fund Revenues	Total Revenues/Sources		37,515,488	40,289,477	40,548,413
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		37,515,488	40,289,477	40,548,413

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	6,423,692	7,156,181	7,242,632
	Special Education-Instruction	11-2XX-100-XXX	1,619,258	1,848,792	1,983,625
	Basic Skills/Remedial-Instruction	11-230-100-XXX	591,867	641,630	684,324
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	80,355	80,030	82,250
	School-Sponsored Athletics-Instruction	11-402-100-XXX	110,811	121,463	124,011
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	10,272,904	9,844,914	8,734,314
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	172,829	175,872	179,294
	Undistributed Expenditures-Health Services	11-000-213-XXX	260,598	281,000	275,158
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	524,946	570,686	591,924
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	345,331	376,795	448,539
	Undistributed Expenditures-Guidance	11-000-218-XXX	289,190	296,710	306,761
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	519,128	558,402	603,948
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	219,153	253,693	238,868
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	271,686	287,045	292,671
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	232,923	303,984	301,815
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	466,746	543,922	554,098
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	928,654	993,185	977,735
	Undistributed Expenditures-Central Services	11-000-251-XXX	357,009	383,136	436,260
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	165,293	78,856	79,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,277,810	2,679,926	2,692,523
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	2,414,467	3,318,818	3,299,946
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	5,207,757	5,208,039	5,902,377
	Undistributed Expenditures-Food Services	11-000-310-930	25,203	25,203	0
	Total Undistributed Expenditures		24,951,627	26,180,186	25,915,231
General Fund Current Expenses	Total General Current Expense		33,777,610	36,028,282	36,032,073

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	21,255	6,500	20,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	139,875	709,941	624,139
	Interest Deposit to Capital Reserve	10-604	0	50	50
	Total Capital Outlay		161,130	716,491	644,189
General Fund Expenses and Transfers	General Fund Grand Total		33,938,740	36,744,773	36,676,262
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	91,881	144,479	144,479
	Student Activity Fund	20-475-XXX-XXX	0	0	6,000
	Scholarship Fund	20-476-XXX-XXX	0	0	2,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	103,502	113,621	96,578
	Title II	20-XXX-XXX-XXX	33,575	30,892	26,258
	Title IV	20-XXX-XXX-XXX	6,688	12,363	10,508
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	198,923	182,149	154,826
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	82,229	0	0
	Crrsa Act-Esser II Grant Program	20-483-xxx-xxx		0	379,727
	Crrsa Act-Learning Acceleration Grant Program	20-484-xxx-xxx		0	25,000
	Crrsa Act-Mental Health Grant Program	20-485-xxx-xxx		0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	424,917	339,025	737,897
Special Revenue Fund Expenses	Total Special Revenue Funds		516,798	483,504	890,376
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	3,059,950	3,061,200	2,981,775
	Total Debt Service Funds		3,059,950	3,061,200	2,981,775
All Fund Expenses	Total Expenditures/Appropriations		37,515,488	40,289,477	40,548,413
Expenses Net of Transfers	Total Expenditures Net of Transfers		37,515,488	40,289,477	40,548,413

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	651,143	994,188	994,238	994,288
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	1,131,150	2,002,232	1,206,782	0
	Tuition Reserve	450,000	750,000	500,000	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	1,219,276	1,376,085	1,049,315	730,307
	Repayment of Debt	7,602	13,988	13,988	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	$18,761	$18,701	$19,806	$21,630	$21,797
Total Classroom Instruction	$10,226	$9,645	$10,784	$11,886	$12,104
Classroom-Salaries and Benefits	$9,740	$9,195	$10,130	$11,053	$11,273
Classroom-General Supplies and Textbooks	$392	$366	$518	$595	$602
Classroom-Purchased Services	$94	$84	$136	$239	$229
Total Support Services	$3,671	$3,833	$3,737	$4,079	$4,149
Support Services-Salaries and Benefits	$3,129	$3,471	$3,255	$3,542	$3,573
Total Administrative Costs	$1,985	$2,173	$2,142	$2,197	$2,089
Administration Salaries and Benefits	$1,590	$1,743	$1,633	$1,725	$1,627
Total Operations and Maintenance of Plant	$2,664	$2,807	$2,964	$3,250	$3,265
Operations and Maintenance-Salaries and Benefits	$1,596	$1,749	$1,711	$1,858	$1,955
Board Contribution to Food Services	$0	$23	$0	$24	$0
Total Extracurricular Costs	$192	$187	$177	$193	$189
Total Equipment Costs	$14	$19	$6	$6	$18
Legal Costs	$40	$33	$40	$27	$41
Employee Benefits as a percentage of salaries*	37.30%	38.19%	35.59%	35.49%	39.25%

*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 2020-21 revised appropriations and the 2021-22 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	Business Office Services with Roosevelt Public School	0
Curriculum Services	Provide Curriculum services to Roosevelt. Also member of MC3	0
Custodial and Maintenance Services	Provide HVAC and Electrical services to Roosevelt, Township of Millstone, Upper Freehold, Chesterfield.	0
Insurance Coverages and Benefits	Participate in the SEHBP and also a member of the Burlington County JIF and Spell JIF	0
Municipal/Public Works	Mechanical services with Township of Millstone, Upper Freehold Regional	0
Nursing Services	Nursing services provided by MOESC	0
Purchasing	Use Ed-Data, ESCNJ, Hunterdon ESC and State Contract	0
Special Education Services	Provide LDTC services to Roosevelt. Accept special education tuition students from Roosevelt, Colts Neck.	0
Staffing - Other	Shared teacher with Roosevelt	0
Technology Services	Provide Technology services to Roosevelt	0
Transportation Services, including Fuel	Transportation Supervision with Upper Freehold Regional, Roosevelt, and Plumsted	0

Estimated Tax Rates

Municipality	Category	Amount
Millstone Township	(A) General Fund School Levy	30,318,518
	(D) Total School Levy	32,868,290
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	1,881,791,531
	(H) Estimated Equalized Valuation (as of 10/01/20)	2,078,892,514
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.6112
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.7466
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.4584
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.5810

Employee Contract List for District

Name	Category	Measure
Bernard Biesiada	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	$170,450
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	25
	Shared District	4520
	Job Title Other District	School Business Administr
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/21
	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	$7,050
	Total Bonuses Amount	$0
	Total Stipends Amount	$14,325
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	$1,103
	District Contributions Above Teacher Contract for Retirement Plans	$0
	Total Contractual Post-Employment Benefit Amount	$38,600
	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 capped at 36 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	converted to supplemental sick
	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	None Reported
	Base Annual Salary Amount	$175,353
	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	07/01/20
	End Date of Contract	06/30/25
	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	$26,285
	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	$39,280
	Contractual Post-Employment Benefit Description of Payout of Sick days	Capped at $15,000
	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 supplemental 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
Patrick Sullivan	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Buildings and Grounds
	Base Annual Salary Amount	$97,964
	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 of B&G
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/21
	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	$12,441
	Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
	Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem capped at 33 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	converted to supplemental 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

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