

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	996.0	972.0	999.0
On Roll Special Ed Full-Time	142.0	146.0	154.0
On Roll Subtotal	1,138.0	1,118.0	1,153.0
In Private School Placements	12.0	13.0	0.0
Sent to Other Districts Regular	522.0	518.5	526.0
Sent to Other Districts Special Ed	110.5	101.0	116.0
Received	44.0	57.0	0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	27,463,913	27,896,355	28,742,614
Total Tuition	10-1300	49,299	28,000	22,000
Transportation Fees From Individuals	10-1410	4,751	18,000	10,000
Transportation Fees From Other LEAs	10-1420-1440	47,103	0	150,000
Rents And Royalties	10-1910	4,210	5,000	5,000
Unrestricted Miscellaneous Revenues	10-1XXX	678,057	430,000	430,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	0	50
Subtotal - Revenues From Local Sources		28,247,333	28,377,355	29,359,664
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	665,293	634,121	1,177,139
Extraordinary Aid	10-3131	355,854	200,000	260,000
Categorical Special Education Aid	10-3132	1,263,326	1,263,326	1,263,326
Equalization Aid	10-3176	2,349,161	2,349,161	2,349,161
Categorical Security Aid	10-3177	160,905	160,905	160,905
Adjustment Aid	10-3178	339,326	339,326	0
Parcc Readiness Aid	10-3181	18,105	18,105	0
Per Pupil Growth Aid	10-3182	18,105	18,105	0
Professional Learning Community Aid	10-3183	16,890	16,890	0
Subtotal - Revenues From State Sources		5,186,965	4,999,939	5,210,531
Budgeted Fund Balance - Operating Budget	10-303	0	533,187	376,544
Withdrawal From Cap Res-For Local Share	10-307	0	0	199,950
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	200,000	100,000
Transfers From Other Funds	10-5200	83,800	150,000	100,000
Actual Revenues (Over)/Under Expenditures		218,131	0	0
Total Operating Budget		33,736,229	34,260,481	35,346,689

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	100,823	0	0
Total Revenues From Local Sources	20-1XXX	100,823	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	132,691	100,000	85,000
Title II	20-4451-4455	24,647	20,500	17,425
I.D.E.A. Part B (Handicapped)	20-4420-4429	284,650	270,012	202,509
Total Revenues From Federal Sources		441,988	390,512	304,934
Total Grants And Entitlements		542,811	390,512	304,934
Repayment of Debt:				
Other Financing Sources	40-5xxx	12,945	0	0
Transfers From Capital Reserve	40-5210	108	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	3,416,398	3,425,669	2,747,608
Other Miscellaneous	40-1xxx	0	12,945	0
Miscellaneous	40-1XXX	0	12,945	0
Total Revenues From Local Sources		3,416,398	3,438,614	2,747,608
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	133,659	133,022	261,039
Budgeted Fund Balance	40-303	0	0	13,053
Total Local Repayment Of Debt		3,563,110	3,571,636	3,021,700
Actual Revenues (Over)/Under Expenditures		-13,053	0	0
Total Repayment Of Debt		3,550,057	3,571,636	3,021,700
Total Revenues/Sources		37,829,097	38,222,629	38,673,323
Deduct Transfer-Transfers From Capital Reserve	40-5210	108	0	0
Total Revenues/Sources Net of Transfers		37,828,989	38,222,629	38,673,323

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	6,214,792	6,109,036	6,324,311
Special Education - Instruction	11-2XX-100-XXX	1,756,486	1,804,232	1,744,565
Basic Skills/Remedial - Instruction	11-230-100-XXX	359,590	513,366	655,098
Bilingual Education - Instruction	11-240-100-XXX	43,851	46,037	47,418
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	76,073	66,828	72,783
School-Sponsored Athletics - Instruction	11-402-100-XXX	110,521	98,020	121,116
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	10,024,622	10,196,171	10,150,387
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	158,850	167,164	170,032
Undist. Expenditures - Health Services	11-000-213-XXX	235,617	230,569	236,956
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	500,468	488,719	494,114
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	459,283	570,256	615,837
Undist. Expenditures - Guidance	11-000-218-XXX	277,539	286,263	294,268
Undist. Expenditures - Child Study Teams	11-000-219-XXX	429,222	507,448	521,418
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	274,516	179,512	192,594
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	221,832	201,119	276,312
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	267,057	307,281	300,949
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	831,089	530,763	532,613
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	896,666	870,224	913,951
Undist. Expend. - Central Services	11-000-251-XXX	313,666	327,505	351,233
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	112,186	145,000	134,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,306,281	2,395,454	2,439,664
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	2,890,779	2,750,034	2,953,194
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,891,044	5,356,445	5,519,764
Total Undistributed Expenditures		25,090,717	25,509,927	26,097,286
Total General Current Expense		33,652,030	34,147,446	35,062,577

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	26,030	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	84,199	62,464	242,414
Interest Deposit To Capital Reserve	10-604	0	0	50
Total Capital Outlay		84,199	88,494	242,464
Transfer Of Funds To Charter Schools	10-000-100-56X	0	24,541	41,648
General Fund Grand Total		33,736,229	34,260,481	35,346,689
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	100,823	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	132,691	100,000	85,000
Title II	20-XXX-XXX-XXX	24,647	20,500	17,425
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	284,650	270,012	202,509
Total Federal Projects	20-XXX-XXX-XXX	441,988	390,512	304,934
Total Special Revenue Funds		542,811	390,512	304,934
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	3,550,057	3,571,636	3,021,700
Total Debt Service Funds		3,550,057	3,571,636	3,021,700
Total Expenditures/Appropriations		37,829,097	38,222,629	38,673,323
Total Expenditures Net of Transfers		37,829,097	38,222,629	38,673,323

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	843,442	967,584	861,751	685,210
Unrestricted	Repayment of Debt	0	13,053	13,053	0
Restricted for General Operating Budget	Capital Reserve	351,093	351,093	351,093	151,193
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	978,944	627,357	200,003	0
Restricted for General Operating Budget	Tuition Reserve	200,000	300,000	100,000	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,406	\$18,032	\$16,650	\$18,786	\$18,867
Total Classroom Instruction	\$9,852	\$9,831	\$9,077	\$10,216	\$10,228
Classroom-Salaries and Benefits	\$6,842	\$9,481	\$8,640	\$9,764	\$9,654
Classroom-General Supplies and Textbooks	\$541	\$288	\$349	\$357	\$436
Classroom-Purchased Services	\$2,469	\$61	\$88	\$95	\$138
Total Support Services	\$2,830	\$3,093	\$3,192	\$3,633	\$3,709
Support Services-Salaries and Benefits	\$1,822	\$2,551	\$2,645	\$2,978	\$3,050
Total Administrative Costs	\$2,270	\$2,582	\$1,768	\$1,991	\$1,990
Administration Salaries and Benefits	\$1,219	\$1,912	\$1,322	\$1,484	\$1,518
Total Operations and Maintenance of Plant	\$2,295	\$2,363	\$2,482	\$2,798	\$2,771
Operations and Maintenance-Salaries and Benefits	\$913	\$1,295	\$1,367	\$1,637	\$1,611
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$152	\$164	\$131	\$148	\$168
Total Equipment Costs	\$10	\$0	\$0	\$23	\$0
Legal Costs	\$74	\$313	\$99	\$112	\$87
Employee Benefits as a percentage of salaries*	0.00%	37.22%	43.35%	41.25%	40.85%

*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 2017-18 revised appropriations and the 2018-19 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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Shared service agreement with Roosevelt providing Business Administration, Payroll, and Accounting services to Roosevelt Public School	0
Custodial and Maintenance Services	Provide, HVAC, Electrical and general maintenance services to/with Township of Millstone, Borough of Roosevelt, Jamesburg School District and Chesterfield School District	0
Custodial and Maintenance Services	Maintenance Supervision with Roosevelt Public School	0
Transportation Services, including Fuel	Transportation supervision and route planning with Upper Freehold, Plumsted, and Roosevelt School District	0
Purchasing	Bulk road salt purchasing/resale agreement with the Township of Millstone	0
Purchasing	CO-OP Purchasing using MOESC, ESCNJ, HCESC, Ed-Data and State Contract	0
Insurance Coverages and Benefits	Member of the Burlington County Joint Insurance Pool for property, liability and workers compensation insurance.	0

ID=Millstone Township

Category	Amount
(A) General Fund School Levy	28,742,614
(D) Total School Levy	31,490,222
(B) Estimated Net Taxable Valuation (as of 10/01/17)	1,862,013,640
(H) Estimated Equalized Valuation (as of 10/01/17)	1,882,460,635
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.5436
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.6912
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.5269
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.6728

Name=Bernard Biesiada

Category	Measure
Job Title	Board Secretary
Job Title II	School Bus. Admin.
Base Annual Salary Amount	\$159,059
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	25
Shared District	5420
Job Title Other District	Board Secretary Business
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	24
Contracted Number of Annual Sick Days	10
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	1
Description of Other Contracted Non-Working Days	Admin family leave
Total Allowances Amount	\$7,980
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	\$25,396
Contractual Post-Employment Benefit Description of Payout of Sick days	\$100 per day, capped at \$15000, 1/2 of days accrued
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem rate. max 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
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Bernard Biesiada

Category	Measure
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

Name=Dr. Christopher Huss

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$165,240
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
Total Allowances Amount	\$16,760
Total Bonuses Amount	\$24,786
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	\$37,860
Contractual Post-Employment Benefit Description of Payout of Sick days	daily rate capped at 15000
Contractual Post-Employment Benefit Description of Payout of Vacation days	daily rate capped at 36 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

Name=Dr. Christopher Huss

Category	Measure
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

Name=Patrick Sullivan

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Supervisor of B&G
Base Annual Salary Amount	\$89,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	25
Shared District	5420
Job Title Other District	Supervisor B&G
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	10/24/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	21
Contracted Number of Annual Sick Days	10
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	1
Description of Other Contracted Non-Working Days	admin family leave
Total Allowances Amount	\$730
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	\$11,286
Contractual Post-Employment Benefit Description of Payout of Sick days	at retirement capped at 15000
Contractual Post-Employment Benefit Description of Payout of Vacation days	daily rate capped at 33
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

Name=Patrick Sullivan

Category	Measure
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