

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	318.0	308.0	301.0
On Roll Special Ed Full-Time	27.0	28.0	54.0
On Roll Subtotal	345.0	336.0	355.0
In Private School Placements	4.0	5.0	0.0
Sent to Other Districts Regular	103.5	119.5	126.0
Sent to Other Districts Special Ed	23.5	21.0	0.0
In State Facilities		1.0	0.0

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	7,005,530	7,097,116	7,213,972
	Total Tuition	10-1300	23,920	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	153,248	75,000	75,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	500	500
	Interest Earned on Capital Reserve Funds	10-1XXX	0	3,000	3,000
	Total Revenues from Local Sources		7,182,698	7,175,616	7,292,472
General Fund Revenues from State Sources	School Choice Aid	10-3116	1,229,965	1,167,808	1,227,305
	Categorical Transportation Aid	10-3121	171,868	171,868	171,868
	Extraordinary Aid	10-3131	312,202	0	0
	Categorical Special Education Aid	10-3132	348,338	348,338	348,338
	Equalization Aid	10-3176	1,237,812	1,201,619	1,151,822
	Categorical Security Aid	10-3177	41,980	41,980	41,980
	Other State Aids	10-3XXX	4,900	0	0
	Total Revenues from State Sources		3,347,065	2,931,613	2,941,313
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	50,000	0	0
	Withdrawal from Capital Reserve for Local Share	10-307	751,767	994,500	1,105,000
	Withdrawal from Maintenance Reserve	10-310	50,855	0	0
	Adjustment for Prior Year Encumbrances		0	55,069	0
	Actual Revenues (Over)/Under Expenditures		-46,734	0	0
General Fund Revenues	Total Operating Budget		11,335,651	11,156,798	11,338,785
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	2,225	950	0
	Total Revenues from Local Sources	20-1XXX	2,225	950	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	76,706	105,926	92,362
	Title II	20-4451-4455	16,065	12,124	17,534
	I.D.E.A. Part B (Handicapped)	20-4420-4429	105,216	105,200	105,200
	Total Revenues from Federal Sources		197,987	223,250	215,096
Special Revenue Fund Revenues	Total Grants and Entitlements		200,212	224,200	215,096

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	198,072	186,118	196,622
	Total Revenues from Local Sources		198,072	186,118	196,622
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	13,772	0
	Total Local Repayment of Debt		198,072	199,890	196,622
Debt Service Fund Revenues	Total Repayment of Debt		198,072	199,890	196,622
All Fund Revenues	Total Revenues/Sources		11,733,935	11,580,888	11,750,503
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		11,733,935	11,580,888	11,750,503

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	2,217,708	2,264,491	2,252,388	
	Special Education-Instruction	11-2XX-100-XXX	499,686	419,242	434,440	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	19,968	24,000	22,000	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,409,361	2,773,350	2,772,032	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	9,758	11,015	10,115	
	Undistributed Expenditures-Health Services	11-000-213-XXX	67,665	73,175	73,125	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	136,719	173,700	161,800	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	237,062	260,000	130,000	
	Undistributed Expenditures-Guidance	11-000-218-XXX	61,457	66,775	66,475	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	154,208	199,734	205,083	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	61,227	65,808	64,308	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	128,795	138,685	158,538	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	79,978	103,070	71,150	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	293,842	306,085	300,230	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	161,504	163,042	167,053	
	Undistributed Expenditures-Central Services	11-000-251-XXX	248,182	252,145	254,951	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	631,038	767,137	743,996	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	683,153	880,632	977,932	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	994,672	1,084,392	1,009,448	
	Total Undistributed Expenditures			6,358,621	7,318,745	7,166,236
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	500	500
General Fund Current Expenses	Total General Current Expense		9,095,983	10,026,978	9,875,564	
Capital Outlay	Equipment	12-XXX-XXX-730	53,751	55,499	47,000	
	Facilities Acquisition and Construction Services	12-000-400-XXX	11,821	76,821	308,221	
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	751,767	994,500	1,105,000	
	Increase In Capital Reserve	10-604	1,422,329	0	0	
	Interest Deposit to Capital Reserve	10-604	0	3,000	3,000	
	Total Capital Outlay			2,239,668	1,129,820	1,463,221
General Fund Expenses and Transfers	General Fund Grand Total		11,335,651	11,156,798	11,338,785	

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,225	950	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	76,706	105,926	92,362
	Title II	20-XXX-XXX-XXX	16,065	12,124	17,534
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	105,216	105,200	105,200
	Total Federal Projects	20-XXX-XXX-XXX	197,987	223,250	215,096
Special Revenue Fund Expenses	Total Special Revenue Funds		200,212	224,200	215,096
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	198,072	199,890	196,622
	Total Debt Service Funds		198,072	199,890	196,622
All Fund Expenses	Total Expenditures/Appropriations		11,733,935	11,580,888	11,750,503
Expenses Net of Transfers	Total Expenditures Net of Transfers		11,733,935	11,580,888	11,750,503

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	2,200,742	2,921,304	2,210,993	1,108,993
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	332,000	281,145	281,645	282,145
	Legal Reserve	50,000	0	0	0
	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
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	437,273	531,189	250,000	250,000
	Repayment of Debt	13,772	13,772	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	\$15,302	\$17,252	\$15,755	\$18,957	\$17,246
Total Classroom Instruction	\$8,807	\$9,840	\$8,632	\$10,338	\$9,641
Classroom-Salaries and Benefits	\$7,993	\$8,361	\$7,607	\$9,024	\$8,388
Classroom-General Supplies and Textbooks	\$487	\$960	\$687	\$819	\$940
Classroom-Purchased Services	\$327	\$519	\$338	\$495	\$313
Total Support Services	\$2,595	\$2,951	\$2,945	\$3,534	\$2,900
Support Services-Salaries and Benefits	\$966	\$1,064	\$972	\$1,153	\$1,068
Total Administrative Costs	\$2,288	\$2,536	\$2,053	\$2,465	\$2,316
Administration Salaries and Benefits	\$1,891	\$2,117	\$1,690	\$2,006	\$1,896
Total Operations and Maintenance of Plant	\$1,539	\$1,844	\$2,060	\$2,543	\$2,322
Operations and Maintenance-Salaries and Benefits	\$122	\$127	\$283	\$374	\$292
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$70	\$76	\$64	\$76	\$66
Total Equipment Costs	\$75	\$154	\$138	\$165	\$132
Legal Costs	\$56	\$64	\$38	\$74	\$42
Employee Benefits as a percentage of salaries*	31.09%	32.10%	34.08%	34.24%	32.00%

*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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
300	INTEREST	75,000	INCREASED INTEREST BASED ON ACTUAL

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	Shared services with Morris Hills to provide Custodial Services for three custodians	0
Insurance Coverages and Benefits	District participates in consortiums with Morris Essex Insurance Group (MEIG) and School Alliance Insurance Fund (SAIF)	0
Others	Shared services with the Mine Hill Township for snow plowing for the use of our facilities	0
	District participates in the Aces program for Gas and Electricity purchase	0
Purchasing	District part of Ed-Data, Middlesex Purchasing Coop, Us Communities ESC and National Coops	0
Special Education Services	Shared Services with Morris Hills for CST services	0
Technology Services	Shared services with Chester Board of Education for Technology Services for support for 3 days a week	0
Transportation Services, including Fuel	Shared services with ESC, Sussex and Roxbury for our Special Education Routes, Middle School, High School and any other required transportations	0

Estimated Tax Rates

Municipality	Category	Amount
Mine Hill Township	(A) General Fund School Levy	7,155,544
	(D) Total School Levy	7,346,914
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	448,054,500
	(H) Estimated Equalized Valuation (as of 10/01/20)	448,054,500
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.5970
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.6397
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.5970
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.6397

Employee Contract List for District

Name	Category	Measure
Adam Zygmunt	Job Title	Principal
	Job Title II	Curriculum Supervisor
	Base Annual Salary Amount	\$130,270
	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	07/01/19
	End Date of Contract	06/30/20
	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	5
	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	\$450
	Total Bonuses Amount	\$2,500
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,924
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$12,385
	Contractual Post-Employment Benefit Description of Payout of Sick days	Payout of day at \$60 per day
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Payout of days based on 1/260 per day
	Contractual Post-Employment Benefit Description of Payout of Personal days	Payout of days at \$60 per day
	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
Adam Zygmunt	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
Carolina Rodriguez	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$119,883
	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	07/01/19
	End Date of Contract	06/30/20
	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	5
	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
Carolina Rodriguez	Total Allowances Amount	\$7,450
	Total Bonuses Amount	\$17,970
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,977
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$11,827
	Contractual Post-Employment Benefit Description of Payout of Sick days	No Payout of sick days allowed in contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Payout of days based on 1/260 per day of annual salary
	Contractual Post-Employment Benefit Description of Payout of Personal days	Payout of days at \$60 per day
	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	
Lee Nittel	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$136,630
	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
Lee Nittel	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	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	5
	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	\$9,550
	Total Bonuses Amount	\$20,030
	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	\$31,065
	Contractual Post-Employment Benefit Description of Payout of Sick days	Payout of 1/26th of annual salary x# of unused sick up to a max of \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Payout of days based on 1/260 per day
	Contractual Post-Employment Benefit Description of Payout of Personal days	Payout at \$60 per day
	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
Lee Nittel	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