

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	311.0	313.0	332.0
On Roll Special Ed Full-Time	27.0	36.0	39.0
On Roll Subtotal	338.0	349.0	371.0
In Private School Placements	9.0	7.0	5.0
Sent to Other Districts Regular	124.0	113.5	127.0
Sent to Other Districts Special Ed	20.0	24.0	24.0
Received		2.0	0.0
In State Facilities		1.0	1.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	7,213,972	7,358,251	7,319,507
	Rents and Royalties	10-1910	0	35,000	35,000
	Unrestricted Miscellaneous Revenues	10-1XXX	44,256	75,000	10,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	500	500
	Interest Earned on Capital Reserve Funds	10-1XXX	0	3,000	3,000
	Other Restricted Miscellaneous Revenues	10-1XXX	5,044	0	0
	Total Revenues from Local Sources			7,263,272	7,471,751
General Fund Revenues from State Sources	School Choice Aid	10-3116	1,227,305	1,221,035	1,232,625
	Categorical Transportation Aid	10-3121	171,868	171,868	171,868
	Extraordinary Aid	10-3131	205,705	129,695	154,279
	Categorical Special Education Aid	10-3132	348,338	348,338	348,338
	Equalization Aid	10-3176	1,151,822	1,143,654	1,457,883
	Categorical Security Aid	10-3177	41,980	41,980	41,980
	Other State Aids	10-3XXX	2,610	0	0
Total Revenues from State Sources			3,149,628	3,056,570	3,406,973
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	100,000	200,000
	Withdrawal from Capital Reserve for Local Share	10-307	0	161,000	0
	Adjustment for Prior Year Encumbrances		0	905,099	0
	Actual Revenues (Over)/Under Expenditures		-1,588,582	0	0
General Fund Revenues	Total Operating Budget		8,824,318	11,694,420	10,974,980
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	7,278	0	8,000
	Total Revenues from Local Sources	20-1XXX	7,278	0	8,000
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	87,069	79,176	96,881
	Title II	20-4451-4455	16,764	19,516	19,250
	Arp-Idea Preschool	20-4409	0	1,382	0
	Arp-Idea Basic	20-4419	0	16,241	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	110,838	108,393	108,393
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	50,000	50,000
Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	40,000	

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	40,000
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	45,000	45,000
	Arp-ESSER	20-4540	0	574,862	546,878
	CARES Act Education Stabilization Fund	20-4530	59,874	0	0
	Coronavirus Relief Fund (CRF)	20-4532	31,155	0	0
	CRRSA Act-ESSER II	20-4534	0	255,786	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	25,000	0
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
	Total Revenues from Federal Sources			305,700	1,300,356
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-492	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		312,486	1,300,356	954,402
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	196,622	198,354	201,681
	Total Revenues from Local Sources		196,622	198,354	201,681
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	0	0	92,980
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		196,622	198,354	294,661
Debt Service Fund Revenues	Total Repayment of Debt		196,622	198,354	294,661
All Fund Revenues	Total Revenues/Sources		9,333,426	13,193,130	12,224,043
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		9,333,426	13,193,130	12,224,043

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,203,853	2,309,302	2,370,618	
	Special Education-Instruction	11-2XX-100-XXX	398,997	436,100	497,378	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	1,113	23,126	22,540	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,337,204	3,495,853	3,208,643	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	9,744	10,700	11,100	
	Undistributed Expenditures-Health Services	11-000-213-XXX	71,081	77,559	79,389	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	131,651	178,000	183,800	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	107,595	163,800	270,000	
	Undistributed Expenditures-Guidance	11-000-218-XXX	65,902	69,544	71,444	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	192,038	207,095	298,893	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	48,049	67,446	78,381	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	146,935	162,136	166,018	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	33,525	69,165	55,480	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	283,132	312,896	332,748	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	172,392	179,730	174,595	
	Undistributed Expenditures-Central Services	11-000-251-XXX	261,078	270,051	293,183	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	641,968	734,027	764,528	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	510,611	860,325	772,225	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,054,362	1,059,310	1,063,627	
	Total Undistributed Expenditures			6,067,267	7,917,637	7,824,054
	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		8,671,230	10,686,665	10,715,090	
Capital Outlay	Equipment	12-XXX-XXX-730	45,467	43,500	19,500	
	Facilities Acquisition and Construction Services	12-000-400-XXX	107,621	40,923	237,390	
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	920,332	0	
	Interest Deposit to Capital Reserve	10-604	0	3,000	3,000	
	Total Capital Outlay			153,088	1,007,755	259,890
General Fund Expenses and Transfers	General Fund Grand Total		8,824,318	11,694,420	10,974,980	

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed	
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	6,786	0	8,000	
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	87,069	79,176	96,881	
	Title II	20-XXX-XXX-XXX	16,764	19,516	19,250	
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	110,838	108,393	108,393	
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	16,241	0	
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	1,382	0	
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	59,874	0	0	
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	31,155	0	0	
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	255,786	0	
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	25,000	0	
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0	
	Arp ESSER Grant Program	20-487-xxx-xxx	0	574,862	546,878	
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	50,000	50,000	
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	40,000	
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	40,000	
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	45,000	
	Total Federal Projects		20-XXX-XXX-XXX	305,700	1,300,356	946,402
	Special Revenue Fund Expenses	Total Special Revenue Funds		312,486	1,300,356	954,402
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	196,622	198,354	294,661	
	Total Debt Service Funds		196,622	198,354	294,661	
All Fund Expenses	Total Expenditures/Appropriations		9,333,426	13,193,130	12,224,043	
Expenses Net of Transfers	Total Expenditures Net of Transfers		9,333,426	13,193,130	12,224,043	

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	422,927	561,288	395,680	395,680
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	3,490,689	3,983,212	3,990,820	3,993,820
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	281,145	260,609	261,109	261,609
	Legal Reserve	100,000	300,000	200,000	0
	Unemployment Fund	76,523	76,695	76,695	76,695
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	250,000	250,000	250,000	250,000
	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 Special Revenue Fund	Student Activity Fund	29,751	30,243	30,243	30,243
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,160	\$17,061	\$17,303	\$18,130	\$18,150
Total Classroom Instruction	\$9,535	\$9,849	\$9,581	\$10,111	\$9,859
Classroom-Salaries and Benefits	\$8,805	\$8,832	\$8,651	\$8,953	\$8,834
Classroom-General Supplies and Textbooks	\$342	\$785	\$540	\$760	\$699
Classroom-Purchased Services	\$388	\$232	\$390	\$398	\$326
Total Support Services	\$2,967	\$2,635	\$3,028	\$3,131	\$3,535
Support Services-Salaries and Benefits	\$1,115	\$1,080	\$1,097	\$1,304	\$1,307
Total Administrative Costs	\$2,767	\$2,679	\$2,405	\$2,484	\$2,432
Administration Salaries and Benefits	\$2,277	\$2,302	\$1,968	\$2,035	\$2,046
Total Operations and Maintenance of Plant	\$1,837	\$1,889	\$2,224	\$2,332	\$2,259
Operations and Maintenance-Salaries and Benefits	\$129	\$32	\$288	\$295	\$273
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$49	\$4	\$65	\$70	\$65
Total Equipment Costs	\$67	\$133	\$121	\$125	\$53
Legal Costs	\$101	\$13	\$42	\$43	\$54
Employee Benefits as a percentage of salaries*	31.73%	33.64%	31.49%	31.49%	29.69%

*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 2021-22 revised appropriations and the 2022-23 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
260	Dover Rent	35,000	Renting 2 classrooms to Dover BOE for preschool

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	Shared services with Roxbury Board of Education for both custodial and maintenance services	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 participates in Ed-Data, Middlesex Purchasing Coop, ESC and National Coops	0
Transportation Services, including Fuel	Shared services with ESC, Sussex and Roxury 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	7,338,879
	(D) Total School Levy	7,538,896
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	448,644,000
	(H) Estimated Equalized Valuation (as of 10/01/22)	448,644,000
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.6358
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.6804
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.6358
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.6804

Employee Contract List for District

Name	Category	Measure
Adam Zygmunt	Job Title	Principal
	Job Title II	curriculum Supervisor
	Base Annual Salary Amount	\$141,161
	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	07/01/21
	End Date of Contract	06/30/22
	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	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,445
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$17,454
	Contractual Post-Employment Benefit Description of Payout of Sick days	Payout 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 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	\$136,992
	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	07/01/21
	End Date of Contract	06/30/22
	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	\$7,987
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$6,526
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$10,538
	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	\$160,252
	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	07/01/20
	End Date of Contract	06/30/25
	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	\$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	\$20,667
	Contractual Post-Employment Benefit Description of Payout of Sick days	Payout of 1/26th of annual salary # 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