

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	328.0	318.0	370.0
On Roll Special Ed Full-Time	32.0	27.0	30.0
On Roll Subtotal	360.0	345.0	400.0
In Private School Placements	5.0	4.0	0.0
Sent to Other Districts Regular	128.5	103.5	116.0
Sent to Other Districts Special Ed	23.5	23.5	10.0
In State Facilities	1.0		0.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	6,868,167	7,005,530	7,097,116
	Total Tuition	10-1300	10,608	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	78,962	40,000	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		6,957,737	7,049,030	7,175,616
General Fund Revenues from State Sources	School Choice Aid	10-3116	1,114,730	1,229,965	1,167,808
	Categorical Transportation Aid	10-3121	51,150	171,868	171,868
	Extraordinary Aid	10-3131	184,442	0	0
	Categorical Special Education Aid	10-3132	348,338	348,338	348,338
	Equalization Aid	10-3176	1,237,812	1,237,812	1,201,619
	Categorical Security Aid	10-3177	41,980	41,980	41,980
	Adjustment Aid	10-3178	60,785	0	0
	PARCC Readiness Aid	10-3181	5,480	0	0
	Per Pupil Growth Aid	10-3182	5,480	0	0
	Professional Learning Community Aid	10-3183	5,070	0	0
	Other State Aids	10-3XXX	2,831	0	0
	State Reimbursement for Lead Testing of Drinking Water	10-3300	2,635	0	0
	Total Revenues from State Sources		3,060,733	3,029,963	2,931,613
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	50,000	0
	Withdrawal from Capital Reserve for Local Share	10-307	0	727,091	994,500
	Withdrawal from Maintenance Reserve	10-310	0	50,855	0
	Adjustment for Prior Year Encumbrances		0	42,334	0
	Actual Revenues (Over)/Under Expenditures		-1,149,000	0	0
General Fund Revenues	Total Operating Budget		8,869,470	10,949,273	11,101,729

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	89,558	94,999	92,362
	Title II	20-4451-4455	16,789	16,810	17,534
	I.D.E.A. Part B (Handicapped)	20-4420-4429	118,465	106,566	105,200
	Other	20-4XXX	13,125	0	0
	Total Revenues from Federal Sources		237,937	218,375	215,096
Special Revenue Fund Revenues	Total Grants and Entitlements		237,937	218,375	215,096
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	196,168	198,072	186,118
	Total Revenues from Local Sources		196,168	198,072	186,118
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	13,772
	Total Local Repayment of Debt		196,168	198,072	199,890
Debt Service Fund Revenues	Total Repayment of Debt		196,168	198,072	199,890
All Fund Revenues	Total Revenues/Sources		9,303,575	11,365,720	11,516,715
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		9,303,575	11,365,720	11,516,715

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,059,421	2,242,140	2,233,106	
	Special Education-Instruction	11-2XX-100-XXX	463,489	474,404	439,292	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	19,477	24,000	24,000	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,481,900	2,949,765	2,786,005	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	9,444	11,005	11,015	
	Undistributed Expenditures-Health Services	11-000-213-XXX	67,285	72,710	73,175	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	142,028	171,800	173,700	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	195,632	265,000	260,000	
	Undistributed Expenditures-Guidance	11-000-218-XXX	63,069	65,436	66,775	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	159,660	186,383	199,734	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	52,960	79,406	65,808	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	119,254	138,313	138,685	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	54,182	88,983	91,150	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	292,158	291,311	289,506	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	154,397	160,504	166,442	
	Undistributed Expenditures-Central Services	11-000-251-XXX	224,851	242,580	242,417	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	551,292	732,241	749,287	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	762,195	836,530	880,632	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	957,422	1,138,254	1,081,179	
	Total Undistributed Expenditures			6,287,729	7,430,221	7,275,510
	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		8,830,116	10,171,265	9,972,408	
Capital Outlay	Equipment	12-XXX-XXX-730	27,533	36,096	55,000	
	Facilities Acquisition and Construction Services	12-000-400-XXX	11,821	11,821	76,821	
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	727,091	994,500	
	Interest Deposit to Capital Reserve	10-604	0	3,000	3,000	
	Total Capital Outlay			39,354	778,008	1,129,321
General Fund Expenses and Transfers	General Fund Grand Total		8,869,470	10,949,273	11,101,729	

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	89,558	94,999	92,362
	Title II	20-XXX-XXX-XXX	16,789	16,810	17,534
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	118,465	106,566	105,200
	Other	20-XXX-XXX-XXX	13,125	0	0
	Total Federal Projects	20-XXX-XXX-XXX	237,937	218,375	215,096
Special Revenue Fund Expenses	Total Special Revenue Funds		237,937	218,375	215,096
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	196,168	198,072	199,890
	Total Debt Service Funds		196,168	198,072	199,890
All Fund Expenses	Total Expenditures/Appropriations		9,303,575	11,365,720	11,516,715
Expenses Net of Transfers	Total Expenditures Net of Transfers		9,303,575	11,365,720	11,516,715

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	1,348,680	2,200,742	1,663,924	672,424
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	232,000	332,000	281,645	282,145
	Legal Reserve	50,000	50,000	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	374,446	437,273	250,000	250,000
	Repayment of Debt	13,772	13,772	13,772	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,285	\$15,302	\$12,600	\$18,497	\$15,755
Total Classroom Instruction	\$8,215	\$8,807	\$7,046	\$10,335	\$8,632
Classroom-Salaries and Benefits	\$7,681	\$7,993	\$6,214	\$9,124	\$7,607
Classroom-General Supplies and Textbooks	\$349	\$487	\$623	\$848	\$687
Classroom-Purchased Services	\$184	\$327	\$209	\$363	\$338
Total Support Services	\$2,230	\$2,595	\$2,314	\$3,402	\$2,945
Support Services-Salaries and Benefits	\$904	\$966	\$770	\$1,148	\$972
Total Administrative Costs	\$2,370	\$2,288	\$1,683	\$2,354	\$2,053
Administration Salaries and Benefits	\$1,949	\$1,891	\$1,372	\$1,897	\$1,690
Total Operations and Maintenance of Plant	\$1,398	\$1,539	\$1,505	\$2,330	\$2,060
Operations and Maintenance-Salaries and Benefits	\$137	\$122	\$203	\$327	\$283
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$67	\$70	\$51	\$74	\$64
Total Equipment Costs	\$22	\$75	\$56	\$105	\$138
Legal Costs	\$105	\$56	\$40	\$58	\$38
Employee Benefits as a percentage of salaries*	29.49%	31.09%	35.51%	35.51%	34.08%

*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 2018-19 revised appropriations and the 2019-20 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	Miscellaneous Revenue	75,000	Increase in interest and based on prior years 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	0
Insurance Coverages and Benefits	District is in consortiums with Morris Essex Insurance Group and SAIF	0
Others	Shared service agreement with our Township for snow plowing for use of facilities	0
	District is part of ACES for gas and electric	0
Purchasing	District is part of Ed Data, MCESC, US Communities and Middlesex purchasing cooperative	0
Special Education Services	Shared services with Morris Hill for CST	0
Technology Services	Shared service with Roxbury for technology support 2 days a week	0
Transportation Services, including Fuel	Shared Services with ESC, Sussex and Roxbury for our Dover school routes, Special Ed and any special routes required	0

Estimated Tax Rates

Municipality	Category	Amount
Mine Hill Township	(A) General Fund School Levy	7,051,323
	(D) Total School Levy	7,243,418
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	448,157,300
	(H) Estimated Equalized Valuation (as of 10/01/19)	448,157,300
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.5734
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.6163
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.5734
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.6163

Employee Contract List for District

Name	Category	Measure
Adam Zygmunt	Job Title	Principal
	Job Title II	Curriculum Supervisor
	Base Annual Salary Amount	\$126,379
	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	07/01/18
	End Date of Contract	06/30/19
	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	\$1,000
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,569
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$12,427
	Contractual Post-Employment Benefit Description of Payout of Sick days	Payout of days 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	\$116,302
	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	07/01/18
	End Date of Contract	06/30/19
	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	\$17,434
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$4,542
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$10,239
	Contractual Post-Employment Benefit Description of Payout of Sick days	Payout of \$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
	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	\$133,623
	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	07/01/17
	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	\$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	\$24,037
	Contractual Post-Employment Benefit Description of Payout of Sick days	payout of 1/260th 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