

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	313.0	321.0	324.0
On Roll Special Ed Full-Time	36.0	36.0	37.0
On Roll Subtotal	349.0	357.0	361.0
In Private School Placements	7.0	6.0	6.0
Sent to Other Districts Regular	113.5	113.0	131.0
Sent to Other Districts Special Ed	24.0	20.0	24.0
Received	2.0		0.0
In State Facilities	1.0		0.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	7,358,251	7,319,507	7,319,507
	Rents and Royalties	10-1910	0	35,000	35,000
	Unrestricted Miscellaneous Revenues	10-1XXX	123,262	10,000	10,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	500	5,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	3,000	70,000
	Total Revenues from Local Sources			7,481,513	7,368,007
General Fund Revenues from State Sources	School Choice Aid	10-3116	1,221,035	1,232,625	1,258,370
	Categorical Transportation Aid	10-3121	171,868	171,868	171,868
	Extraordinary Aid	10-3131	166,137	154,278	125,000
	Categorical Special Education Aid	10-3132	348,338	348,338	435,874
	Equalization Aid	10-3176	1,143,654	1,457,883	1,774,286
	Categorical Security Aid	10-3177	41,980	41,980	41,980
	Other State Aids	10-3XXX	155,836	152,356	0
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	20,000	0	0
Total Revenues from State Sources			3,268,848	3,559,328	3,807,378
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	200,000	250,000
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	2,397,000
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	40,475	0
	Transfers from Other Funds	10-5200	504,553	0	0
	Adjustment for Prior Year Encumbrances		0	437,911	0
	Actual Revenues (Over)/Under Expenditures			-1,018,717	0
General Fund Revenues	Total Operating Budget		10,236,197	11,605,721	13,893,885
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	14,091	8,000	8,000
	Total Revenues from Local Sources	20-1XXX	14,091	8,000	8,000
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	7,494	0	0
	Total Revenues from State Sources		7,494	0	0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	74,941	91,401	96,881
	Title II	20-4451-4455	18,047	18,950	19,250
	ARP-IDEA Preschool	20-4409	1,382	0	0
	ARP-IDEA Basic	20-4419	16,241	0	0
	IDEA Part B (Handicapped)	20-4420-4429	108,393	113,544	109,351
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	50,000	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	450	39,550	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	0	45,000	0
	ARP-ESSER	20-4540	45,649	529,213	40,042
	CRRSA Act-ESSER II	20-4534	164,786	91,000	43,284
	CRRSA Act-Learning Acceleration Grant	20-4535	15,086	9,914	0
	CRRSA Act-Mental Health Grant	20-4536	21,750	23,250	0
	Total Revenues from Federal Sources			466,725	1,051,822
Special Revenue Fund Revenues	Total Grants and Entitlements		485,989	1,059,822	316,808
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	198,354	201,681	207,033
	Total Revenues from Local Sources		198,354	201,681	207,033
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	0	92,980	95,448
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		198,354	294,661	302,481
Debt Service Fund Revenues	Total Repayment of Debt		198,354	294,661	302,481
All Fund Revenues	Total Revenues/Sources		10,920,540	12,960,204	14,513,174
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		10,920,540	12,960,204	14,513,174

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,165,484	2,478,542	2,447,551	
	Special Education-Instruction	11-2XX-100-XXX	453,863	497,378	496,149	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	16,238	23,980	22,600	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,234,965	3,152,852	3,114,241	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	10,148	11,100	11,700	
	Undistributed Expenditures-Health Services	11-000-213-XXX	69,923	79,389	78,389	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	91,243	207,739	204,532	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	86,318	246,061	490,000	
	Undistributed Expenditures-Guidance	11-000-218-XXX	67,835	71,570	71,344	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	200,487	302,448	271,834	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	47,340	78,381	62,693	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	144,546	162,463	158,454	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	43,478	102,836	60,000	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	309,189	342,630	332,592	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	178,930	174,468	174,412	
	Undistributed Expenditures-Central Services	11-000-251-XXX	267,139	293,269	291,429	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	588,054	793,268	736,109	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	711,322	772,225	781,053	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	826,862	1,103,628	1,393,078	
	Total Undistributed Expenditures			6,877,779	7,894,327	8,231,860
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	500	5,000
General Fund Current Expenses	Total General Current Expense		9,513,364	10,894,727	11,203,160	
Capital Outlay	Equipment	12-XXX-XXX-730	42,576	35,702	20,200	
	Facilities Acquisition and Construction Services	12-000-400-XXX	574,622	277,865	175,746	
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	105,635	367,637	2,397,000	
	Interest Deposit to Capital Reserve	10-604	0	3,000	70,000	
	Total Capital Outlay			722,833	684,204	2,662,946

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	26,790	27,779
	General Fund Grand Total		10,236,197	11,605,721	13,893,885
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	7,494	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	7,494	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	74,941	91,401	96,881
	Title II	20-XXX-XXX-XXX	18,047	18,950	19,250
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	108,393	113,544	109,351
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	16,241	0	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	1,382	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	164,786	91,000	43,284
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	15,086	9,914	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	21,750	23,250	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	45,649	529,213	40,042
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	50,000	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	450	39,550	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	0
	Total Federal Projects	20-XXX-XXX-XXX	466,725	1,051,822	308,808
	Special Revenue Fund Expenses	Total Special Revenue Funds		485,989	1,059,822
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	198,354	294,661	302,481
	Total Debt Service Funds		198,354	294,661	302,481
All Fund Expenses	Total Expenditures/Appropriations		10,920,540	12,960,204	14,513,174
Expenses Net of Transfers	Total Expenditures Net of Transfers		10,920,540	12,960,204	14,513,174

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	561,288	601,726	250,000	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	3,983,212	5,270,696	5,584,947	3,257,947
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	260,609	260,609	261,109	266,109
	Legal Reserve	300,000	450,000	250,000	0
	Unemployment Fund	76,695	76,906	76,906	76,906
	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	30,243	32,564	32,564	32,564
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,061	\$15,857	\$18,150	\$19,631	\$20,342
Total Classroom Instruction	\$9,849	\$9,109	\$9,859	\$10,590	\$10,848
Classroom-Salaries and Benefits	\$8,832	\$8,220	\$8,834	\$9,398	\$9,561
Classroom-General Supplies and Textbooks	\$785	\$607	\$699	\$742	\$817
Classroom-Purchased Services	\$232	\$283	\$326	\$450	\$471
Total Support Services	\$2,635	\$2,412	\$3,535	\$3,860	\$4,225
Support Services-Salaries and Benefits	\$1,080	\$1,212	\$1,307	\$1,299	\$1,588
Total Administrative Costs	\$2,679	\$2,588	\$2,432	\$2,837	\$2,619
Administration Salaries and Benefits	\$2,302	\$2,180	\$2,046	\$2,362	\$2,216
Total Operations and Maintenance of Plant	\$1,889	\$1,690	\$2,259	\$2,258	\$2,587
Operations and Maintenance-Salaries and Benefits	\$32	\$77	\$273	\$102	\$1,202
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$4	\$57	\$65	\$86	\$63
Total Equipment Costs	\$133	\$121	\$53	\$101	\$56
Legal Costs	\$13	\$28	\$54	\$51	\$42
Employee Benefits as a percentage of salaries*	33.64%	25.08%	29.69%	30.69%	36.11%

*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 2022-23 revised appropriations and the 2023-24 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)
Insurance Coverages and Benefits	DISTRICT PARTICIPATES IN CONSORTIUMS WITH MORRIS ESSEX INSURANCE (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 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	7,319,507
	(D) Total School Levy	7,523,865
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	449,431,200
	(H) Estimated Equalized Valuation (as of 10/01/23)	449,431,200
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.6286
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.6741
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.6286
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.6741

Employee Contract List for District

Name	Category	Measure
Adam Zygmunt	Job Title	Principal
	Job Title II	curriculum Supervisor
	Base Annual Salary Amount	\$145,678
	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	07/01/22
	End Date of Contract	06/30/23
	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)	\$7,399
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$13,496
	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	\$149,363
	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	07/01/22
	End Date of Contract	06/30/23
	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	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$8,494
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$23,857
	Contractual Post-Employment Benefit Description of Payout of Sick days	Payout 1/26th of annual salary #of unused sick up to max of \$15,000
	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	\$163,457
	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)	\$335
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$23,921
	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