

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	308.0	311.0	330.0
On Roll Special Ed Full-Time	28.0	27.0	29.0
On Roll Subtotal	336.0	338.0	359.0
In Private School Placements	5.0	9.0	0.0
Sent to Other Districts Regular	119.5	124.0	139.0
Sent to Other Districts Special Ed	21.0	20.0	5.0
In State Facilities	1.0		0.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	7,097,116	7,213,972	7,358,251
	Rents and Royalties	10-1910	0	0	35,000
	Unrestricted Miscellaneous Revenues	10-1XXX	133,884	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		7,231,000	7,292,472	7,471,751
General Fund Revenues from State Sources	School Choice Aid	10-3116	1,167,808	1,227,305	1,221,035
	Categorical Transportation Aid	10-3121	171,868	171,868	171,868
	Extraordinary Aid	10-3131	172,927	0	129,695
	Categorical Special Education Aid	10-3132	348,338	348,338	348,338
	Equalization Aid	10-3176	1,201,619	1,151,822	1,143,654
	Categorical Security Aid	10-3177	41,980	41,980	41,980
	Total Revenues from State Sources		3,104,540	2,941,313	3,056,570
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	0	100,000
	Withdrawal from Capital Reserve for Local Share	10-307	0	1,105,000	161,000
	Transfers from Other Funds	10-5200	198,324	0	0
	Adjustment for Prior Year Encumbrances		0	139,509	0
	Actual Revenues (Over)/Under Expenditures		-875,319	0	0
General Fund Revenues	Total Operating Budget		9,658,545	11,478,294	10,789,321
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	593	3,457	0
	Total Revenues from Local Sources	20-1XXX	593	3,457	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	112,273	87,763	95,177
	Title II	20-4451-4455	569	16,764	17,534
	I.D.E.A. Part B (Handicapped)	20-4420-4429	105,239	110,838	105,200
	CARES Act Education Stabilization Fund	20-4530	5,954	56,465	0
	Coronavirus Relief Fund (CRF)	20-4532	0	31,155	0
	Total Revenues from Federal Sources		224,035	302,985	217,911
Special Revenue Fund Revenues	Total Grants and Entitlements		224,628	306,442	217,911

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	186,118	196,622	198,354
	Total Revenues from Local Sources		186,118	196,622	198,354
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		186,118	196,622	198,354
	Actual Revenues (Over)/Under Expenditures		13,772	0	0
Debt Service Fund Revenues	Total Repayment of Debt		199,890	196,622	198,354
All Fund Revenues	Total Revenues/Sources		10,083,063	11,981,358	11,205,586
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		10,083,063	11,981,358	11,205,586

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,036,400	2,388,291	2,238,750	
	Special Education-Instruction	11-2XX-100-XXX	424,282	486,583	428,505	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	12,456	22,000	22,000	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,255,956	2,765,973	3,503,659	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	10,577	10,121	7,200	
	Undistributed Expenditures-Health Services	11-000-213-XXX	67,350	79,276	77,559	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	119,752	161,800	161,800	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	208,184	130,000	180,000	
	Undistributed Expenditures-Guidance	11-000-218-XXX	64,814	67,953	69,544	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	170,780	200,122	209,762	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	55,891	66,288	67,446	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	134,097	160,701	168,458	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	64,237	71,150	63,250	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	314,855	302,104	312,896	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	165,209	173,762	179,850	
	Undistributed Expenditures-Central Services	11-000-251-XXX	256,323	261,447	270,051	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	599,372	753,797	718,062	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	678,655	883,510	851,325	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	990,791	1,029,695	1,039,383	
	Total Undistributed Expenditures			6,156,843	7,117,699	7,880,245
	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		8,629,981	10,015,073	10,570,000	
Capital Outlay	Equipment	12-XXX-XXX-730	22,243	47,000	43,500	
	Facilities Acquisition and Construction Services	12-000-400-XXX	11,821	308,221	11,821	
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	994,500	1,105,000	161,000	
	Interest Deposit to Capital Reserve	10-604	0	3,000	3,000	
	Total Capital Outlay			1,028,564	1,463,221	219,321
General Fund Expenses and Transfers	General Fund Grand Total		9,658,545	11,478,294	10,789,321	
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	593	3,457	0	

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	112,273	87,763	95,177
	Title II	20-XXX-XXX-XXX	569	16,764	17,534
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	105,239	110,838	105,200
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	5,954	56,465	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	31,155	0
	Total Federal Projects	20-XXX-XXX-XXX	224,035	302,985	217,911
Special Revenue Fund Expenses	Total Special Revenue Funds		224,628	306,442	217,911
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	199,890	196,622	198,354
	Total Debt Service Funds		199,890	196,622	198,354
All Fund Expenses	Total Expenditures/Appropriations		10,083,063	11,981,358	11,205,586
Expenses Net of Transfers	Total Expenditures Net of Transfers		10,083,063	11,981,358	11,205,586

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	2,921,304	3,490,689	2,561,616	2,403,616
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	281,145	281,145	281,645	282,145
	Legal Reserve	0	100,000	100,000	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	531,189	422,927	250,000	250,000
	Repayment of Debt	13,772	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,252	\$17,160	\$17,246	\$18,823	\$17,303
Total Classroom Instruction	\$9,840	\$9,535	\$9,641	\$10,731	\$9,581
Classroom-Salaries and Benefits	\$8,361	\$8,805	\$8,388	\$9,297	\$8,651
Classroom-General Supplies and Textbooks	\$960	\$342	\$940	\$1,070	\$540
Classroom-Purchased Services	\$519	\$388	\$313	\$364	\$390
Total Support Services	\$2,951	\$2,967	\$2,900	\$3,070	\$3,028
Support Services-Salaries and Benefits	\$1,064	\$1,115	\$1,068	\$1,145	\$1,097
Total Administrative Costs	\$2,536	\$2,767	\$2,316	\$2,485	\$2,405
Administration Salaries and Benefits	\$2,117	\$2,277	\$1,896	\$2,038	\$1,968
Total Operations and Maintenance of Plant	\$1,844	\$1,837	\$2,322	\$2,467	\$2,224
Operations and Maintenance-Salaries and Benefits	\$127	\$129	\$292	\$299	\$288
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$76	\$49	\$66	\$69	\$65
Total Equipment Costs	\$154	\$67	\$132	\$139	\$121
Legal Costs	\$64	\$101	\$42	\$44	\$42
Employee Benefits as a percentage of salaries*	32.10%	31.73%	32.00%	31.01%	31.49%

*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 2020-21 revised appropriations and the 2021-22 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	Revenue from other LEA	35,000	Preschool Contract with Dover for the use of 2 classrooms
300	Interest	75,000	Interest based on actuals

Estimated Tax Rates

Municipality	Category	Amount
Mine Hill Township	(A) General Fund School Levy	7,286,112
	(D) Total School Levy	7,483,600
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	448,438,800
	(H) Estimated Equalized Valuation (as of 10/01/21)	448,438,800
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.6248
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.6688
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.6248
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.6688

Employee Contract List for District

Name	Category	Measure
Adam Zygmunt	Job Title	Principal
	Job Title II	Curriculum Supervisor
	Base Annual Salary Amount	\$136,784
	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	07/01/20
	End Date of Contract	06/30/21
	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)	\$13,868
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$18,550
	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	\$125,877
	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	07/01/20
	End Date of Contract	06/30/21
	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	\$14,676
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$15,666
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$10,467
	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	\$157,110
	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	06/01/20
	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)	\$84
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$26,394
	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