

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	714.0	718.0	767.0
On Roll Special Ed Full-Time	144.0	141.0	115.0
On Roll Subtotal	858.0	859.0	882.0
In Private School Placements	4.0	4.0	7.0
Sent to Other Districts Special Ed	2.0	3.0	0.0
Received	2.0	2.0	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	14,942,669	15,241,522	16,124,600
	Total Tuition	10-1300	130,550	129,252	105,500
	Transportation Fees from Individuals	10-1410	43,950	10,200	15,000
	Rents and Royalties	10-1910	25,700	16,000	16,000
	Unrestricted Miscellaneous Revenues	10-1XXX	177,543	41,797	43,101
	Interest Earned on Maintenance Reserve	10-1XXX	0	50	50
	Interest Earned on Capital Reserve Funds	10-1XXX	0	450	100
	Total Revenues from Local Sources		15,320,412	15,439,271	16,304,351
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	62,144	171,428	171,428
	Extraordinary Aid	10-3131	189,382	0	120,519
	Categorical Special Education Aid	10-3132	551,765	551,765	602,818
	Categorical Security Aid	10-3177	13,945	13,945	13,945
	Adjustment Aid	10-3178	13,477	0	0
	PARCC Readiness Aid	10-3181	8,150	0	0
	Per Pupil Growth Aid	10-3182	8,150	0	0
	Professional Learning Community Aid	10-3183	8,030	0	0
	Host District Support Aid	10-3184	1,368	0	0
	Other State Aids	10-3XXX	20,514	0	0
	State Reimbursement for Lead Testing of Drinking Water	10-3300	4,270	0	0
	Total Revenues from State Sources		881,195	737,138	908,710
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	284,449	493,864	277,304
	Withdrawal from Capital Reserve for Local Share	10-307	0	624,000	0
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	1,207,000
	Adjustment for Prior Year Encumbrances		0	97,506	0
	Actual Revenues (Over)/Under Expenditures		-209,650	0	0
General Fund Revenues	Total Operating Budget		16,276,406	17,391,779	18,697,365
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	1,314	32,168	25,735
	Total Revenues from State Sources		1,314	32,168	25,735

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	26,766	25,582	20,466
	Title II	20-4451-4455	14,443	14,423	11,538
	Title III	20-4491-4494	12,955	1,880	1,504
	Title IV	20-4471-4474	3,272	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	204,802	218,698	174,958
	Total Revenues from Federal Sources			262,238	270,583
Special Revenue Fund Revenues	Total Grants and Entitlements		263,552	302,751	242,201
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	1,100,638	1,105,138	1,102,938
	Total Revenues from Local Sources		1,100,638	1,105,138	1,102,938
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		1,100,638	1,105,138	1,102,938
Debt Service Fund Revenues	Total Repayment of Debt		1,100,638	1,105,138	1,102,938
All Fund Revenues	Total Revenues/Sources		17,640,596	18,799,668	20,042,504
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		17,640,596	18,799,668	20,042,504

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	4,643,462	4,866,789	4,725,378
	Special Education-Instruction	11-2XX-100-XXX	1,521,761	1,381,626	1,593,499
	Basic Skills/Remedial-Instruction	11-230-100-XXX	172,334	153,299	190,032
	Bilingual Education-Instruction	11-240-100-XXX	62,337	95,032	99,372
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	24,726	27,800	28,100
	School-Sponsored Athletics-Instruction	11-402-100-XXX	38,665	24,800	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	270,364	355,016	424,717
	Undistributed Expenditures-Health Services	11-000-213-XXX	245,587	251,320	261,235
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	408,153	443,781	439,910
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	657,892	991,170	1,017,815
	Undistributed Expenditures-Guidance	11-000-218-XXX	203,612	236,340	247,945
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	510,303	541,188	537,465
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	78,203	61,771	98,079
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	266,126	180,721	226,690
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	33,112	25,348	15,600
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	347,819	416,089	410,288
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	569,198	558,440	560,934
	Undistributed Expenditures-Central Services	11-000-251-XXX	252,638	276,186	308,341
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	90,849	137,925	128,986
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,684,276	1,776,095	2,020,953
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	967,197	939,497	1,018,851
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,725,801	2,790,171	2,969,319
	Total Undistributed Expenditures			9,311,130	9,981,058
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	50	50
	Increase In Maintenance Reserve	10-606	150,000	0	0
General Fund Current Expenses	Total General Current Expense		15,924,415	16,530,454	17,323,559

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	55,432	71,472	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	33,181	664,594	1,240,181
	Increase In Capital Reserve	10-604	150,000	0	0
	Interest Deposit to Capital Reserve	10-604	0	450	100
	Total Capital Outlay		238,613	736,516	1,240,281
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	113,378	124,809	133,525
	General Fund Grand Total		16,276,406	17,391,779	18,697,365
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	274	4,432	3,546
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	0	4,247	3,398
	Nonpublic Nursing Services	20-XXX-XXX-XXX	485	8,051	6,441
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	185	2,988	2,390
	Nonpublic Security Aid	20-XXX-XXX-XXX	370	12,450	9,960
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,314	32,168	25,735
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	26,766	25,582	20,466
	Title II	20-XXX-XXX-XXX	14,443	14,423	11,538
	Title III	20-XXX-XXX-XXX	12,955	1,880	1,504
	Title IV	20-XXX-XXX-XXX	3,272	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	204,802	218,698	174,958
	Total Federal Projects	20-XXX-XXX-XXX	262,238	270,583	216,466
Special Revenue Fund Expenses	Total Special Revenue Funds		263,552	302,751	242,201
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,100,638	1,105,138	1,102,938
	Total Debt Service Funds		1,100,638	1,105,138	1,102,938
All Fund Expenses	Total Expenditures/Appropriations		17,640,596	18,799,668	20,042,504
Expenses Net of Transfers	Total Expenditures Net of Transfers		17,640,596	18,799,668	20,042,504

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	1,843,013	1,993,013	1,369,463	162,563
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	150,000	300,000	300,050	300,100
	Legal Reserve	567,681	560,536	277,304	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	549,200	529,417	318,785	318,785
	Repayment of Debt	0	0	0	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	\$16,788	\$17,089	\$17,282	\$17,904	\$18,169
Total Classroom Instruction	\$9,428	\$9,559	\$9,529	\$9,680	\$9,668
Classroom-Salaries and Benefits	\$8,686	\$8,781	\$8,857	\$8,952	\$9,022
Classroom-General Supplies and Textbooks	\$434	\$463	\$422	\$468	\$351
Classroom-Purchased Services	\$307	\$315	\$251	\$260	\$296
Total Support Services	\$3,300	\$3,577	\$4,045	\$4,011	\$4,107
Support Services-Salaries and Benefits	\$3,009	\$3,243	\$3,653	\$3,505	\$3,649
Total Administrative Costs	\$1,987	\$1,880	\$1,826	\$2,046	\$2,033
Administration Salaries and Benefits	\$1,792	\$1,717	\$1,647	\$1,814	\$1,803
Total Operations and Maintenance of Plant	\$2,034	\$1,985	\$1,838	\$2,092	\$2,319
Operations and Maintenance-Salaries and Benefits	\$17	\$21	\$0	\$22	\$30
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$39	\$89	\$44	\$73	\$42
Total Equipment Costs	\$142	\$65	\$0	\$84	\$0
Legal Costs	\$67	\$63	\$46	\$99	\$84
Employee Benefits as a percentage of salaries*	29.46%	30.18%	32.57%	29.63%	30.48%

*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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	The district is a member of the MEIG joint insurance fund for liability, property/casualty and workers compensation insurance coverages.	0
Purchasing	The district is a member of the MCESC and Educational Data Services purchasing coop programs.	0
Special Education Services	The district uses MUJC and MCESC for specialized services for special education students.	0
Transportation Services, including Fuel	The district uses MUJC and MCESC to transport in-district and out-of-district special education students.	0

Estimated Tax Rates

Municipality	Category	Amount
Long Hill Twp	(A) General Fund School Levy	15,683,061
	(D) Total School Levy	16,787,099
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	1,642,633,834
	(H) Estimated Equalized Valuation (as of 10/01/18)	1,745,736,933
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9548
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0220
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8984
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9616

Employee Contract List for District

Name	Category	Measure
Edwin Acevedo	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$169,689
	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	07/01/17
	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	14
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	13
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$6,600
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,400
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$20,221
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max paid for Unused Sick Leave Upon Retirement @ 1/260th of Salary
	Contractual Post-Employment Benefit Description of Payout of Vacation days	\$17,622 Max paid for Unused Vacation Leave Upon Retirement/Separation @ 1/260th of Salary
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	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
Edwin Acevedo	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	
Julie A. Kot	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$59,192
	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	01/25/19
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	114
	Contracted Number of Annual Vacation Days	9
	Contracted Number of Annual Sick Days	6
	Contracted Number of Annual Personal Days	2
	Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	13	
Description of Other Contracted Non-Working Days	Holidays	

Employee Contract List for District

Name	Category	Measure
Julie A. Kot	Total Allowances Amount	\$9,700
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$584
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$7,789
	Contractual Post-Employment Benefit Description of Payout of Sick days	\$15,000 Max paid for Unused Sick Leave Upon Retirement @ 1/260th of Salary
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max 10 Unused Days Upon Separation of Employment @ 1/260th of Salary
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	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	
Lori Karasewicz	Job Title	Accountant
	Job Title II	None Reported
	Base Annual Salary Amount	\$87,925
	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
Lori Karasewicz	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	14
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	13
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$0
	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	\$12,100
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max paid for Unused Sick Leave Upon Retirement, Not to Exceed \$25,200
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	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
Lori Karasewicz	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
Trevor Paugh	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Information Technology
	Base Annual Salary Amount	\$92,700
	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	15
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	13
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$4,610
	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	\$5,170	
Contractual Post-Employment Benefit Description of Payout of Sick days	\$15,000 Max paid for Unused Sick Leave Upon Retirement @ 1/260th of Salary	

Employee Contract List for District

Name	Category	Measure
Trevor Paugh	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max 20 Unused Days Upon Separation of Employment @ 1/260th of Salary
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	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