

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	718.0	748.0	739.0
On Roll Special Ed Full-Time	141.0	148.0	145.0
On Roll Subtotal	859.0	896.0	884.0
In Private School Placements	4.0	4.0	8.0
Sent to Other Districts Special Ed	3.0	1.0	2.0
Received	2.0		0.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	15,241,522	16,124,600	17,080,405
	Total Tuition	10-1300	165,475	60,500	142,500
	Transportation Fees from Individuals	10-1410	19,230	52,240	57,000
	Rents and Royalties	10-1910	32,136	23,800	27,000
	Unrestricted Miscellaneous Revenues	10-1XXX	65,515	43,100	57,012
	Interest Earned on Maintenance Reserve	10-1XXX	50	50	50
	Interest Earned on Capital Reserve Funds	10-1XXX	450	100	100
	Total Revenues from Local Sources		15,524,378	16,304,390	17,364,067
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	171,428	171,428	171,428
	Extraordinary Aid	10-3131	121,216	120,480	0
	Categorical Special Education Aid	10-3132	551,765	602,818	712,422
	Categorical Security Aid	10-3177	13,945	13,945	13,945
	Other State Aids	10-3XXX	19,788	0	0
	Total Revenues from State Sources		878,142	908,671	897,795
General Fund Revenues from Federal Sources	Other Federal Grant Revenue-Passed Through State	10-42XX	2,606	0	0
	Total Revenues from Federal Sources		2,606	0	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	277,304	260,000
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	1,207,000	0
	Other Financing Sources	10-5XXX	201,282	0	0
	Adjustment for Prior Year Encumbrances		0	73,899	0
	Actual Revenues (Over)/Under Expenditures		432,129	0	0
General Fund Revenues	Total Operating Budget		17,038,537	18,771,264	18,521,862
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	39,884	44,890	0
	Total Revenues from Local Sources	20-1XXX	39,884	44,890	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	19,681	30,886	24,709
	Total Revenues from State Sources		19,681	30,886	24,709

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	16,383	27,492	21,993
	Title II	20-4451-4455	10,690	15,313	12,250
	Title III	20-4491-4494	1,880	0	0
	Title IV	20-4471-4474	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	218,698	220,931	176,745
	Total Revenues from Federal Sources			257,651	273,736
Special Revenue Fund Revenues	Total Grants and Entitlements		317,216	349,512	243,697
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	1,105,138	1,102,938	1,104,838
	Total Revenues from Local Sources		1,105,138	1,102,938	1,104,838
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		1,105,138	1,102,938	1,104,838
Debt Service Fund Revenues	Total Repayment of Debt		1,105,138	1,102,938	1,104,838
All Fund Revenues	Total Revenues/Sources		18,460,891	20,223,714	19,870,397
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		18,460,891	20,223,714	19,870,397

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	4,741,234	4,608,504	4,738,121
	Special Education-Instruction	11-2XX-100-XXX	1,388,967	1,542,417	1,455,586
	Basic Skills/Remedial-Instruction	11-230-100-XXX	148,512	185,796	193,057
	Bilingual Education-Instruction	11-240-100-XXX	97,700	99,372	107,367
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	29,295	30,645	31,275
	School-Sponsored Athletics-Instruction	11-402-100-XXX	37,774	0	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	230,733	401,917	728,317
	Undistributed Expenditures-Health Services	11-000-213-XXX	255,940	267,520	285,045
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	428,235	418,748	481,088
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	994,394	1,094,374	1,052,324
	Undistributed Expenditures-Guidance	11-000-218-XXX	219,650	201,442	230,101
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	512,242	525,736	511,907
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	58,263	99,783	107,346
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	177,046	366,957	377,539
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	18,632	15,100	11,860
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	411,430	476,582	461,597
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	560,654	594,816	588,462
	Undistributed Expenditures-Central Services	11-000-251-XXX	275,843	388,358	384,713
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	143,705	48,986	34,186
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,873,268	2,021,122	2,203,889
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	944,837	1,018,851	1,252,267
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,737,229	2,946,217	3,124,156
	Total Undistributed Expenditures			9,842,101	10,886,509
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	50	50
General Fund Current Expenses	Total General Current Expense		16,285,583	17,353,293	18,360,253

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	71,472	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	556,673	1,284,346	33,181
	Interest Deposit to Capital Reserve	10-604	0	100	100
	Total Capital Outlay		628,145	1,284,446	33,281
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	124,809	133,525	128,328
	General Fund Grand Total		17,038,537	18,771,264	18,521,862
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	39,884	44,890	0
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	534	4,006	3,205
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	2,746	5,372	4,297
	Nonpublic Nursing Services	20-XXX-XXX-XXX	8,051	7,372	5,898
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	2,736	2,189
	Nonpublic Security Aid	20-XXX-XXX-XXX	8,350	11,400	9,120
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	19,681	30,886	24,709
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	16,383	27,492	21,993
	Title II	20-XXX-XXX-XXX	10,690	15,313	12,250
	Title III	20-XXX-XXX-XXX	1,880	0	0
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	218,698	220,931	176,745
	Total Federal Projects	20-XXX-XXX-XXX	257,651	273,736	218,988
Special Revenue Fund Expenses	Total Special Revenue Funds		317,216	349,512	243,697
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,105,138	1,102,938	1,104,838
	Total Debt Service Funds		1,105,138	1,102,938	1,104,838
All Fund Expenses	Total Expenditures/Appropriations		18,460,891	20,223,714	19,870,397
Expenses Net of Transfers	Total Expenditures Net of Transfers		18,460,891	20,223,714	19,870,397

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	1,993,013	1,656,052	449,152	449,252
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	300,000	300,050	300,100	300,150
	Legal Reserve	560,536	537,304	260,000	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	529,417	481,038	373,947	373,947
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,089	\$17,740	\$18,169	\$17,922	\$18,677
Total Classroom Instruction	\$9,559	\$9,388	\$9,668	\$9,329	\$9,584
Classroom-Salaries and Benefits	\$8,781	\$8,737	\$9,022	\$8,874	\$9,060
Classroom-General Supplies and Textbooks	\$463	\$383	\$351	\$296	\$358
Classroom-Purchased Services	\$315	\$268	\$296	\$159	\$166
Total Support Services	\$3,577	\$3,886	\$4,107	\$4,166	\$4,420
Support Services-Salaries and Benefits	\$3,243	\$3,481	\$3,649	\$3,411	\$3,882
Total Administrative Costs	\$1,880	\$2,026	\$2,033	\$2,107	\$2,105
Administration Salaries and Benefits	\$1,717	\$1,802	\$1,803	\$1,741	\$1,788
Total Operations and Maintenance of Plant	\$1,985	\$2,204	\$2,319	\$2,275	\$2,522
Operations and Maintenance-Salaries and Benefits	\$21	\$23	\$30	\$6	\$37
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$89	\$93	\$42	\$44	\$46
Total Equipment Costs	\$65	\$84	\$0	\$0	\$0
Legal Costs	\$63	\$92	\$84	\$82	\$83
Employee Benefits as a percentage of salaries*	30.18%	27.83%	30.48%	30.79%	31.67%

*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 2019-20 revised appropriations and the 2020-21 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 MCECSC and Educational Data Services purchasing co-op programs.	0
	The district participates in the Alliance for Competitive Energy Services (ACES), which seeks to procure electricity and natural gas at discounted prices for NJ Schools.	0
Special Education Services	The district uses MUJC and MCECSC for specialized services for special education students.	0
Technology Services	The district participates in the Federal Universal Service Program for Schools (E-Rate Program), for more affordable telecommunications and information services.	0
Transportation Services, including Fuel	The district uses MUJC and MCECSC 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	16,602,503
	(D) Total School Levy	17,706,391
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	1,656,445,346
	(H) Estimated Equalized Valuation (as of 10/01/19)	1,739,575,683
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0023
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0689
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9544
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0179

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	\$32,622
	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	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	\$139,050
	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	07/01/19
	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

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)	\$1,400
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$20,348
	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	
Trevor Paugh	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Information Technology
	Base Annual Salary Amount	\$95,481
	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
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	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	\$4,610
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
Trevor Paugh	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	\$17,571
	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 7 Unused Vacation 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

Employee Contract List for District

Name	Category	Measure
Trevor Paugh	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