

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	677.0	713.0	720.0
On Roll Special Ed Full-Time	128.0	124.0	124.0
On Roll Subtotal	805.0	837.0	844.0
In Private School Placements	8.0	10.0	10.0
Sent to Other Districts Special Ed	2.0	3.0	3.0
Received	0.0	0.0	14.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	17,080,405	17,422,013	17,770,453
	Total Tuition	10-1300	29,500	85,500	140,938
	Transportation Fees from Individuals	10-1410	16,640	63,000	57,800
	Rents and Royalties	10-1910	8,595	30,600	25,000
	Unrestricted Miscellaneous Revenues	10-1XXX	183,641	58,000	58,000
	Interest Earned on Maintenance Reserve	10-1XXX	50	50	50
	Interest Earned on Capital Reserve Funds	10-1XXX	100	100	100
	Total Revenues from Local Sources			17,318,931	17,659,263
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	171,428	171,428	171,428
	Extraordinary Aid	10-3131	397,384	76,311	0
	Categorical Special Education Aid	10-3132	637,649	767,301	874,433
	Categorical Security Aid	10-3177	13,945	13,945	71,907
	Other State Aids	10-3XXX	22,620	0	0
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	0	43,822	0
	Total Revenues from State Sources			1,243,026	1,072,807
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	260,000	336,361
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	1,747,920	1,000,000
	Withdrawal from Maintenance Reserve	10-310	0	49,971	0
	Adjustment for Prior Year Encumbrances		0	96,894	0
	Actual Revenues (Over)/Under Expenditures		-1,689,261	0	0
General Fund Revenues	Total Operating Budget		16,872,696	20,886,855	20,506,470
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	23,533	25,305	25,305
	Other Revenue from Local Sources	20-1XXX	12,328	1,199	1,199
	Total Revenues from Local Sources	20-1XXX	35,861	26,504	26,504
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	0	56,602	35,913
	State Grants Through Intermediate Sources	20-3700	31,067	0	0
	Total Revenues from State Sources		31,067	56,602	35,913

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	21,709	38,710	32,904
	Title II	20-4451-4455	10,103	24,051	20,443
	Title III	20-4491-4494	0	10,595	9,006
	Title IV	20-4471-4474	6,229	14,772	12,556
	Arp-Idea Preschool	20-4409	0	2,929	0
	Arp-Idea Basic	20-4419	0	34,307	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	250,948	212,088	180,275
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	70,404	0
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	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 Gra	20-4544	0	45,000	0
	Arp-ESSER	20-4540	0	202,180	0
	CARES Act Education Stabilization Fund	20-4530	27,101	9,335	0
	Coronavirus Relief Fund (CRF)	20-4532	23,086	0	0
	CRRSA Act-ESSER II	20-4534	0	77,051	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	25,000	0
	Other	20-4XXX	3,601	0	0
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
	Total Revenues from Federal Sources		342,777	891,422	255,184
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		4,849	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		414,554	974,528	317,601
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	1,104,838	1,110,638	1,025,392
	Total Revenues from Local Sources		1,104,838	1,110,638	1,025,392
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		1,104,838	1,110,638	1,025,392
Debt Service Fund Revenues	Total Repayment of Debt		1,104,838	1,110,638	1,025,392
All Fund Revenues	Total Revenues/Sources		18,392,088	22,972,021	21,849,463
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		18,392,088	22,972,021	21,849,463

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	4,740,080	5,069,455	5,027,200
	Special Education-Instruction	11-2XX-100-XXX	1,240,305	1,117,171	1,197,905
	Basic Skills/Remedial-Instruction	11-230-100-XXX	175,833	176,764	257,355
	Bilingual Education-Instruction	11-240-100-XXX	103,640	108,932	136,075
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	140	34,855	32,800
	School-Sponsored Athletics-Instruction	11-402-100-XXX	3,355	0	42,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	642,042	1,040,090	979,362
	Undistributed Expenditures-Health Services	11-000-213-XXX	289,257	288,879	301,595
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	413,091	409,789	401,839
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	906,712	1,039,763	1,138,724
	Undistributed Expenditures-Guidance	11-000-218-XXX	206,223	213,488	213,416
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	448,487	562,981	499,058
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	111,829	119,109	123,640
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	429,350	405,359	390,470
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	514	12,495	9,150
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	449,292	493,606	446,861
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	604,280	670,376	644,993
	Undistributed Expenditures-Central Services	11-000-251-XXX	374,209	405,663	439,115
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	31,787	40,103	39,447
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,936,329	2,475,637	2,335,121
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	873,742	1,231,798	1,292,572
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,605,618	3,155,707	3,420,009
	Undistributed Expenditures-Food Services	11-000-310-930	0	0	22,013
		Total Undistributed Expenditures		10,322,762	12,564,843
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		16,586,115	19,072,070	19,390,770

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	55,904	107,328	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	102,831	1,594,150	1,000,000
	Interest Deposit to Capital Reserve	10-604	0	100	100
	Total Capital Outlay		158,735	1,701,578	1,000,100
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	127,846	113,207	115,600
	General Fund Grand Total		16,872,696	20,886,855	20,506,470
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	12,328	1,199	1,199
	Student Activity Fund	20-475-XXX-XXX	28,382	25,305	25,305
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	5,559	5,282	5,282
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	1,543	3,032	1,105
	Nonpublic Nursing Services	20-XXX-XXX-XXX	9,282	10,080	10,080
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	3,696	3,696
	Nonpublic Security Aid	20-XXX-XXX-XXX	14,683	15,750	15,750
	Other	20-XXX-XXX-XXX	0	18,762	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	31,067	56,602	35,913
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	21,709	38,710	32,904
	Title II	20-XXX-XXX-XXX	10,103	24,051	20,443
	Title III	20-XXX-XXX-XXX	0	10,595	9,006
	Title IV	20-XXX-XXX-XXX	6,229	14,772	12,556
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	250,948	212,088	180,275
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	34,307	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	2,929	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	27,101	9,335	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	23,086	0	0
	Nonpublic Technology Funds Under CRF	20-482-xxx-xxx	3,601	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	77,051	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	25,000	0

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses for Federal Projects	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	202,180	0
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	70,404	0
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	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	342,777	891,422	255,184
Special Revenue Fund Expenses	Total Special Revenue Funds		414,554	974,528	317,601
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,104,838	1,110,638	1,025,392
	Total Debt Service Funds		1,104,838	1,110,638	1,025,392
All Fund Expenses	Total Expenditures/Appropriations		18,392,088	22,972,021	21,849,463
Expenses Net of Transfers	Total Expenditures Net of Transfers		18,392,088	22,972,021	21,849,463

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	563,422	1,292,739	1,032,739	696,378
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,836,304	3,236,364	1,488,544	488,644
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	664,457	830,076	780,155	780,205
	Legal Reserve	260,000	0	0	0
	Unemployment Fund	184,738	198,801	198,801	198,801
	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	43,913	39,064	39,064	39,064
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,232	\$18,713	\$20,346	\$20,241	\$20,453
Total Classroom Instruction	\$8,772	\$9,763	\$10,406	\$10,142	\$10,335
Classroom-Salaries and Benefits	\$8,458	\$9,161	\$9,907	\$9,625	\$9,802
Classroom-General Supplies and Textbooks	\$211	\$394	\$342	\$363	\$381
Classroom-Purchased Services	\$103	\$207	\$157	\$154	\$151
Total Support Services	\$3,733	\$4,294	\$4,799	\$4,679	\$4,750
Support Services-Salaries and Benefits	\$3,203	\$3,733	\$4,255	\$4,113	\$4,331
Total Administrative Costs	\$1,910	\$2,216	\$2,354	\$2,370	\$2,369
Administration Salaries and Benefits	\$1,675	\$1,860	\$2,002	\$1,767	\$1,988
Total Operations and Maintenance of Plant	\$1,790	\$2,427	\$2,724	\$2,989	\$2,848
Operations and Maintenance-Salaries and Benefits	\$0	\$103	\$171	\$27	\$236
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$26
Total Extracurricular Costs	\$17	\$6	\$54	\$53	\$116
Total Equipment Costs	\$0	\$69	\$0	\$129	\$0
Legal Costs	\$63	\$100	\$92	\$141	\$90
Employee Benefits as a percentage of salaries*	28.60%	27.75%	33.14%	32.20%	32.91%

*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 2021-22 revised appropriations and the 2022-23 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
Municipal/Public Works	Cooperation with Long Hill Township for purchase of gasoline	0
	Cooperation with Long Hill Township for recycling collections	0
	Cooperation with Long Hill Township for shared equipment	0
Purchasing	The district is a member of the MCEC, ESCNJ, HCEC and Educational Data Services for 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
	The district utilizes state contract awarded vendors for purchase of supplies, services and equipment.	0
	The district utilizes numerous purchasing cooperatives for goods, materials, services and supplies	0
Special Education Services	The district uses MUJC and MCEC 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 to transport in-district and out-of-district special education students.	0
	The district uses SCEC and Watchung Hills Regional School District for Coordinated/Joint Transportation Services.	0

Estimated Tax Rates

Municipality	Category	Amount
Long Hill Twp	(A) General Fund School Levy	17,596,233
	(D) Total School Levy	18,664,248
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	1,666,137,268
	(H) Estimated Equalized Valuation (as of 10/01/21)	1,814,994,572
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.0561
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.1202
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.9695
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.0283

Employee Contract List for District

Name	Category	Measure
Dr Anne Mucci	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$170,000
	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	01/01/21
	End Date of Contract	06/30/24
	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	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	14
	Description of Other Contracted Non-Working Days	13 Holidays & 1 Family
	Total Allowances Amount	\$6,400
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,557
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$20,601
	Contractual Post-Employment Benefit Description of Payout of Sick days	Based on 1/260th (21.5), \$15,000 cap
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Based on 1/260th (10)
	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
Dr Anne Mucci	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	Information Technology
	Job Title II	None Reported
	Base Annual Salary Amount	\$99,820
	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	07/01/21
	End Date of Contract	06/30/22
	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	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	15
	Description of Other Contracted Non-Working Days	13 Holidays & 2 Family

Employee Contract List for District

Name	Category	Measure
Trevor Paugh	Total Allowances Amount	\$5,210
	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	\$1,536
	Contractual Post-Employment Benefit Description of Payout of Sick days	None
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Payment at 1/260th (4)
	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	