

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	748.0	677.0	692.0
On Roll Special Ed Full-Time	148.0	128.0	128.0
On Roll Subtotal	896.0	805.0	820.0
In Private School Placements	4.0	8.0	10.0
Sent to Other Districts Special Ed	1.0	2.0	2.0

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	16,124,600	17,080,405	17,422,013
	Total Tuition	10-1300	81,814	88,300	85,500
	Transportation Fees from Individuals	10-1410	42,813	32,000	63,000
	Rents and Royalties	10-1910	26,920	27,000	30,600
	Unrestricted Miscellaneous Revenues	10-1XXX	197,442	136,252	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		16,473,739	17,364,107	17,659,263
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	171,428	171,428	171,428
	Extraordinary Aid	10-3131	278,059	0	76,311
	Categorical Special Education Aid	10-3132	602,818	637,649	767,301
	Categorical Security Aid	10-3177	13,945	13,945	13,945
	Total Revenues from State Sources		1,066,250	823,022	1,028,985
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	334,733	260,000
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	1,747,920
	Adjustment for Prior Year Encumbrances		0	456,692	0
	Actual Revenues (Over)/Under Expenditures		-982,532	0	0
General Fund Revenues	Total Operating Budget		16,557,457	18,978,554	20,696,168
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	13,396	15,184	0
	Total Revenues from Local Sources	20-1XXX	13,396	15,184	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	0	36,025	30,621
	State Grants Through Intermediate Sources	20-3700	16,784	0	0
	Total Revenues from State Sources		16,784	36,025	30,621
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	34,419	29,555	23,228
	Title II	20-4451-4455	12,675	19,362	11,042
	Title IV	20-4471-4474	8,999	11,001	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	234,752	250,948	213,306
	CARES Act Education Stabilization Fund	20-4530	0	21,989	0
	Coronavirus Relief Fund (CRF)	20-4532	0	23,086	0

**Advertised Revenues**

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Total Revenues from Federal Sources		290,845	355,941	256,076
Special Revenue Fund Revenues	Total Grants and Entitlements		321,025	407,150	286,697
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	1,102,938	1,104,838	1,110,638
	Total Revenues from Local Sources		1,102,938	1,104,838	1,110,638
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		1,102,938	1,104,838	1,110,638
Debt Service Fund Revenues	Total Repayment of Debt		1,102,938	1,104,838	1,110,638
All Fund Revenues	Total Revenues/Sources		17,981,420	20,490,542	22,093,503
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		17,981,420	20,490,542	22,093,503

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	4,496,570	5,009,578	4,840,417
	Special Education-Instruction	11-2XX-100-XXX	1,391,282	1,336,327	1,329,482
	Basic Skills/Remedial-Instruction	11-230-100-XXX	155,566	180,183	176,764
	Bilingual Education-Instruction	11-240-100-XXX	101,030	107,367	108,932
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	12,603	31,275	34,855
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	331,057	698,317	931,779
	Undistributed Expenditures-Health Services	11-000-213-XXX	261,311	314,690	288,879
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	341,131	484,088	409,789
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	986,199	1,081,324	1,034,763
	Undistributed Expenditures-Guidance	11-000-218-XXX	194,115	215,101	214,009
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	459,563	512,200	562,981
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	98,937	114,931	111,447
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	351,024	419,696	406,037
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	771	11,860	12,495
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	394,571	487,597	451,606
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	571,358	611,646	631,906
	Undistributed Expenditures-Central Services	11-000-251-XXX	364,014	369,925	384,663
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	40,458	34,186	40,103
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,595,953	2,282,660	2,179,937
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	743,482	1,401,788	1,328,798
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,656,172	3,112,156	3,322,068
	Total Undistributed Expenditures			9,390,116	12,152,165
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		15,547,167	18,816,945	18,801,760
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	897,234	33,181	1,781,101
	Interest Deposit to Capital Reserve	10-604	0	100	100
	Total Capital Outlay		897,234	33,281	1,781,201

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	113,056	128,328	113,207
	General Fund Grand Total		16,557,457	18,978,554	20,696,168
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	13,396	15,184	0
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	4,006	5,559	4,725
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	0	1,300	1,105
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	2,599	0	0
	Nonpublic Nursing Services	20-XXX-XXX-XXX	7,372	9,282	7,890
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	2,736	3,959	3,365
	Nonpublic Security Aid	20-XXX-XXX-XXX	71	15,925	13,536
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	16,784	36,025	30,621
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	34,419	29,555	23,228
	Title II	20-XXX-XXX-XXX	12,675	19,362	11,042
	Title IV	20-XXX-XXX-XXX	8,999	11,001	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	234,752	250,948	213,306
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	21,989	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	23,086	0
	Total Federal Projects	20-XXX-XXX-XXX	290,845	355,941	256,076
Special Revenue Fund Expenses	Total Special Revenue Funds		321,025	407,150	286,697
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,102,938	1,104,838	1,110,638
	Total Debt Service Funds		1,102,938	1,104,838	1,110,638
All Fund Expenses	Total Expenditures/Appropriations		17,981,420	20,490,542	22,093,503
Expenses Net of Transfers	Total Expenditures Net of Transfers		17,981,420	20,490,542	22,093,503

**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	1,656,052	1,836,304	1,836,404	88,584
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	300,050	664,457	664,507	664,557
	Legal Reserve	537,304	260,000	0	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	481,038	563,422	630,437	370,437
	Repayment of Debt	0	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	\$17,740	\$16,232	\$18,677	\$20,975	\$20,346
Total Classroom Instruction	\$9,388	\$8,772	\$9,584	\$10,713	\$10,406
Classroom-Salaries and Benefits	\$8,737	\$8,458	\$9,060	\$9,920	\$9,907
Classroom-General Supplies and Textbooks	\$383	\$211	\$358	\$554	\$342
Classroom-Purchased Services	\$268	\$103	\$166	\$239	\$157
Total Support Services	\$3,886	\$3,733	\$4,420	\$4,947	\$4,799
Support Services-Salaries and Benefits	\$3,481	\$3,203	\$3,882	\$4,110	\$4,255
Total Administrative Costs	\$2,026	\$1,910	\$2,105	\$2,359	\$2,354
Administration Salaries and Benefits	\$1,802	\$1,675	\$1,788	\$1,963	\$2,002
Total Operations and Maintenance of Plant	\$2,204	\$1,790	\$2,522	\$2,896	\$2,724
Operations and Maintenance-Salaries and Benefits	\$23	\$0	\$37	\$133	\$171
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$93	\$17	\$46	\$51	\$54
Total Equipment Costs	\$84	\$0	\$0	\$0	\$0
Legal Costs	\$92	\$63	\$83	\$92	\$92
Employee Benefits as a percentage of salaries*	27.83%	28.60%	31.67%	31.74%	33.14%

\*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.

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 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
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	17,251,209
	(D) Total School Levy	18,358,947
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	1,662,223,178
	(H) Estimated Equalized Valuation (as of 10/01/20)	1,763,753,171
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0378
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1045
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9781
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0409

Employee Contract List for District

Name	Category	Measure
Anne Mucci	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$85,000
	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	130
	Contracted Number of Annual Vacation Days	10
	Contracted Number of Annual Sick Days	7
	Contracted Number of Annual Personal Days	2
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	6
	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)	\$700
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$21,538
	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	

Employee Contract List for District

Name	Category	Measure
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
Julie Kot	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$144,612
	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	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 Kot	Total Allowances Amount	\$9,700
	Total Bonuses Amount	\$3,615
	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	\$26,124
	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 20 Unused Days Upon Separation of Employment @ 1/260th 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	\$98,345
	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
Trevor Paugh	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	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	13
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$6,010
	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	\$18,783
	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