

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	713.0	729.0	736.0
On Roll Special Ed Full-Time	124.0	110.0	125.0
On Roll Subtotal	837.0	839.0	861.0
In Private School Placements	10.0	10.0	10.0
Sent to Other Districts Special Ed	3.0	4.0	5.0
Received		1.0	1.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	17,422,013	17,770,453	18,125,862
	Total Tuition	10-1300	160,814	140,938	271,100
	Transportation Fees from Individuals	10-1410	55,730	57,800	68,000
	Rents and Royalties	10-1910	44,725	25,000	25,000
	Unrestricted Miscellaneous Revenues	10-1XXX	271,131	58,000	58,000
	Interest Earned on Maintenance Reserve	10-1XXX	50	50	837
	Interest Earned on Capital Reserve Funds	10-1XXX	100	100	1,788
	Other Restricted Miscellaneous Revenues	10-1XXX	17,136	0	85,373
	Total Revenues from Local Sources			17,971,699	18,052,341
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	171,428	171,428	268,424
	Extraordinary Aid	10-3131	503,143	0	0
	Categorical Special Education Aid	10-3132	767,301	874,433	911,645
	Categorical Security Aid	10-3177	13,945	71,907	78,115
	Other State Aids	10-3XXX	20,300	0	0
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	49,971	0	0
	Total Revenues from State Sources			1,526,088	1,117,768
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	336,361	336,361
	Withdrawal from Capital Reserve for Local Share	10-307	0	1,000,000	1,000,000
	Withdrawal from Maintenance Reserve	10-310	0	150,000	25,000
	Adjustment for Prior Year Encumbrances		0	405,630	0
	Actual Revenues (Over)/Under Expenditures			-305,128	0
General Fund Revenues	Total Operating Budget		19,192,659	21,062,100	21,255,505
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	124,180	25,305	0
	Other Revenue from Local Sources	20-1XXX	13,869	20,120	9,778
	Total Revenues from Local Sources	20-1XXX	138,049	45,425	9,778
Special Revenue Fund Revenues from State Sources	Sda Emergent Needs and Capital Maintenance In School Districts	20-3257	0	37,634	0
	Other Restricted Entitlements	20-32XX	54,399	44,926	38,187
	Total Revenues from State Sources		54,399	82,560	38,187

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	34,256	32,661	23,976
	Title II	20-4451-4455	17,555	24,029	12,192
	Title III	20-4491-4494	8,066	10,956	6,882
	Title IV	20-4471-4474	8,175	16,597	8,500
	Arp-Idea Preschool	20-4409	0	2,929	2,929
	Arp-Idea Basic	20-4419	31,385	2,922	222
	I.D.E.A. Part B (Handicapped)	20-4420-4429	212,088	224,282	190,640
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	62,454	0
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	15,496
	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	44,323	10,257
	Arp-ESSER	20-4540	156,340	68,202	41,840
	CARES Act Education Stabilization Fund	20-4530	0	9	0
	CRRSA Act-ESSER II	20-4534	64,509	34,542	4,542
	CRRSA Act-Learning Acceleration Grant	20-4535	11,288	13,712	2,591
	Other	20-4XXX	56,991	0	0
	CRRSA Act-Mental Health Grant	20-4536	34,500	10,500	0
	Total Revenues from Federal Sources			635,153	628,118
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-2,560	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		825,041	756,103	368,032
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	1,110,638	1,025,392	1,023,797
	Total Revenues from Local Sources		1,110,638	1,025,392	1,023,797
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	3
	Total Local Repayment of Debt		1,110,638	1,025,392	1,023,800
	Actual Revenues (Over)/Under Expenditures		-1	0	0
Debt Service Fund Revenues	Total Repayment of Debt		1,110,637	1,025,392	1,023,800
All Fund Revenues	Total Revenues/Sources		21,128,337	22,843,595	22,647,337
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		21,128,337	22,843,595	22,647,337

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	4,887,807	5,090,675	5,178,909
	Special Education-Instruction	11-2XX-100-XXX	1,144,550	1,200,135	1,539,715
	Basic Skills/Remedial-Instruction	11-230-100-XXX	266,647	262,541	272,278
	Bilingual Education-Instruction	11-240-100-XXX	130,469	136,127	142,265
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	20,612	35,800	36,123
	School-Sponsored Athletics-Instruction	11-402-100-XXX	0	42,000	58,441
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,006,056	1,073,391	1,210,159
	Undistributed Expenditures-Health Services	11-000-213-XXX	290,144	306,595	311,760
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	399,282	403,118	391,817
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	1,063,139	1,036,132	938,382
	Undistributed Expenditures-Guidance	11-000-218-XXX	206,863	213,416	219,766
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	495,997	524,162	536,773
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	112,965	113,944	122,530
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	352,311	410,524	372,944
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	156	9,150	9,214
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	346,290	558,903	505,712
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	605,181	707,459	665,933
	Undistributed Expenditures-Central Services	11-000-251-XXX	349,834	486,344	399,156
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	68,725	43,648	38,191
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,573,921	2,667,168	2,415,199
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,036,940	1,269,340	1,341,249
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,587,017	3,219,974	3,279,972
	Undistributed Expenditures-Food Services	11-000-310-930	0	22,015	30,000
	Total Undistributed Expenditures		11,494,821	13,065,283	12,788,757
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	50	837
General Fund Current Expenses	Total General Current Expense		17,944,906	19,832,611	20,017,325

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	103,009	123,540	73,375
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,031,537	990,249	1,075,277
	Interest Deposit to Capital Reserve	10-604	0	100	1,788
	Total Capital Outlay		1,134,546	1,113,889	1,150,440
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	113,207	115,600	87,740
	General Fund Grand Total		19,192,659	21,062,100	21,255,505
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	13,869	20,120	9,778
	Student Activity Fund	20-475-XXX-XXX	121,620	25,305	0
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	0	6,138	5,217
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	0	3,369	2,864
	Nonpublic Nursing Services	20-XXX-XXX-XXX	0	10,528	8,949
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	3,906	3,320
	Nonpublic Security Aid	20-XXX-XXX-XXX	0	20,985	17,837
	Sda Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	0	37,634	0
	Other	20-XXX-XXX-XXX	54,399	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	54,399	82,560	38,187
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	34,256	32,661	23,976
	Title II	20-XXX-XXX-XXX	17,555	24,029	12,192
	Title III	20-XXX-XXX-XXX	8,066	10,956	6,882
	Title IV	20-XXX-XXX-XXX	8,175	16,597	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	212,088	224,282	190,640
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	31,385	2,922	222
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	2,929	2,929
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	9	0
	Other	20-XXX-XXX-XXX	56,991	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	64,509	34,542	4,542
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	11,288	13,712	2,591

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Expenses for Federal Projects	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	34,500	10,500	0
	Arp ESSER Grant Program	20-487-xxx-xxx	156,340	68,202	41,840
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	62,454	0
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	15,496
	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	44,323	10,257
	Total Federal Projects	20-XXX-XXX-XXX	635,153	628,118	320,067
Special Revenue Fund Expenses	Total Special Revenue Funds		825,041	756,103	368,032
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,110,637	1,025,392	1,023,800
	Total Debt Service Funds		1,110,637	1,025,392	1,023,800
All Fund Expenses	Total Expenditures/Appropriations		21,128,337	22,843,595	22,647,337
Expenses Net of Transfers	Total Expenditures Net of Transfers		21,128,337	22,843,595	22,647,337

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	1,292,739	1,551,199	749,050	412,689
	Repayment of Debt	2	3	3	0
Restricted for General Operating Budget	Capital Reserve	3,236,364	2,788,544	2,254,432	1,256,220
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	830,076	998,692	848,742	824,579
	Legal Reserve	0	0	0	0
	Unemployment Fund	198,801	215,937	215,937	215,937
	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	39,064	41,624	41,624	41,624
	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	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,713	\$18,906	\$20,453	\$20,961	\$20,392
Total Classroom Instruction	\$9,763	\$9,543	\$10,335	\$10,447	\$10,740
Classroom-Salaries and Benefits	\$9,161	\$9,060	\$9,802	\$9,909	\$10,236
Classroom-General Supplies and Textbooks	\$394	\$340	\$381	\$376	\$393
Classroom-Purchased Services	\$207	\$144	\$151	\$162	\$110
Total Support Services	\$4,294	\$4,302	\$4,750	\$4,615	\$4,320
Support Services-Salaries and Benefits	\$3,733	\$3,957	\$4,331	\$4,069	\$3,945
Total Administrative Costs	\$2,216	\$1,961	\$2,369	\$2,534	\$2,284
Administration Salaries and Benefits	\$1,860	\$1,586	\$1,988	\$1,791	\$1,965
Total Operations and Maintenance of Plant	\$2,427	\$3,063	\$2,848	\$3,210	\$2,864
Operations and Maintenance-Salaries and Benefits	\$103	\$16	\$236	\$17	\$154
Board Contribution to Food Services	\$0	\$0	\$26	\$26	\$35
Total Extracurricular Costs	\$6	\$31	\$116	\$121	\$137
Total Equipment Costs	\$69	\$122	\$0	\$148	\$86
Legal Costs	\$100	\$52	\$90	\$86	\$70
Employee Benefits as a percentage of salaries*	27.75%	26.52%	32.91%	32.09%	30.41%

*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 2022-23 revised appropriations and the 2023-24 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 all types of insurance.	0
Municipal/Public Works	Cooperation with Long Hill Twsp for purchase of gasoline.	0
	Cooperation with Long Hill Twsp for recycling collections.	0
	Cooperation with Long Hill Twsp for shared equipment.	0
Purchasing	The district is a member of the MCEC, ESCNJ, HCEC and Ed Data Services for purchasing co-op programs.	0
	The district participates in the ACES, which seeks to procure electricity and natural gas at discounted prices for NJ.	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 info services.	0
Transportation Services, including Fuel	The district uses MUJC and the Sussex Coop to transport in district and out of district special education students.	0
	The district uses 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	17,948,157
	(D) Total School Levy	18,972,752
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	1,841,549,326
	(H) Estimated Equalized Valuation (as of 10/01/22)	1,940,492,324
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.9746
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.0303
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.9249
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.9777

Employee Contract List for District

Name	Category	Measure
Rene Rovtar	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$78,000
	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	01/01/23
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	14
	Description of Other Contracted Non-Working Days	Holidays
Robbin Boehmer	Job Title	Assistant Business Administrator
	Job Title II	None Reported
	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	07/01/22
	End Date of Contract	06/30/23

Employee Contract List for District

Name	Category	Measure
Robbin Boehmer	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	15
	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	Holidays
	Total Allowances Amount	\$1,750
	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	\$1,703
	Total Contractual Post-Employment Benefit Amount	\$14,280
	Contractual Post-Employment Benefit Description of Payout of Sick days	Per Employee Contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per Employee Contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Per Employee Contract
	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