

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	733.0	701.0	700.0
Pupils On Roll Special Ed Full-Time	117.0	134.0	129.0
Pupils On Roll SUBTOTAL	850.0	835.0	829.0
Pupils in Private School Placements	3.0	4.0	3.0
Pupils Sent to Other Districts Regular	1.0		0.0
Pupils Sent to Other Districts Special Ed	3.0	2.0	4.0
Pupils Received		2.0	0.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	14,105,638	14,206,695	14,363,661
Total Tuition	10-1300	51,596	22,500	25,000
Transportation Fees From Individuals	10-1410	53,482	40,000	35,000
Rents And Royalties	10-1910	26,075	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	53,795	33,500	33,500
Interest Earned On Capital Reserve Funds	10-1XXX	0	500	500
Subtotal - Revenues From Local Sources		14,290,586	14,303,195	14,457,661
Revenues from State Sources:				
School Choice Aid	10-3116	13,477	0	0
Categorical Transportation Aid	10-3121	56,278	56,278	56,278
Extraordinary Aid	10-3131	145,710	0	0
Categorical Special Education Aid	10-3132	542,296	542,296	542,296
Categorical Security Aid	10-3177	12,108	12,108	12,108
Other State Aids	10-3XXX	15,110	29,777	29,777
Subtotal - Revenues From State Sources		784,979	640,459	640,459
Budgeted Fund Balance - Operating Budget	10-303	236,001	357,684	295,456
Withdrawal From Cap Res-For Local Share	10-307	500,000	0	0
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	532,172	0	0
Withdrawal From Maint. Reserve	10-310	86,852	0	126,620
Other Financing Sources - Insurance Recovery (Oth Costs Of Superstorm Sandy)	10-5902	25,145	0	0
Other Financing Sources	10-5XXX	750	0	0
Adjustment For Prior Year Encumbrances		0	116,301	0
Actual Revenues (Over)/Under Expenditures		-328,638	0	0
Total Operating Budget		16,127,847	15,417,639	15,520,196
Grants and Entitlements:				

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Other Revenue From Local Sources	20-1XXX	13,838	0	0
Total Revenues From Local Sources	20-1XXX	13,838	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	59,653	86,343	74,788
Total Revenues From State Sources		59,653	86,343	74,788
Revenues from Federal Sources:				
Title II	20-4451-4455	19,585	16,647	16,757
Title III	20-4491-4494	4,892	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	220,138	187,117	194,928
Total Revenues From Federal Sources		244,615	203,764	211,685
Total Grants And Entitlements		318,106	290,107	286,473
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,211,892	921,150	1,090,819
Total Revenues From Local Sources		1,211,892	921,150	1,090,819
Total Local Repayment Of Debt		1,211,892	921,150	1,090,819
Actual Revenues (Over)/Under Expenditures		48,008	0	0
Total Repayment Of Debt		1,259,900	921,150	1,090,819
Total Revenues/Sources		17,705,853	16,628,896	16,897,488
Total Revenues/Sources Net of Transfers		17,705,853	16,628,896	16,897,488

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,206,186	4,532,033	4,577,730
Special Education - Instruction	11-2XX-100-XXX	1,470,375	1,546,015	1,493,648
Basic Skills/Remedial - Instruction	11-230-100-XXX	156,863	161,681	166,481
Bilingual Education - Instruction	11-240-100-XXX	54,675	58,270	59,654
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	16,102	9,725	9,725
School-Sponsored Athletics - Instruction	11-402-100-XXX	30,915	0	0
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	179,561	341,044	332,703
Undist. Expenditures - Health Services	11-000-213-XXX	276,687	279,700	287,536
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	404,736	405,050	428,439
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	544,330	626,948	614,172
Undist. Expenditures - Guidance	11-000-218-XXX	177,402	161,317	165,156
Undist. Expenditures - Child Study Teams	11-000-219-XXX	480,459	495,173	495,056
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	59,533	71,590	70,482
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	185,419	268,689	250,799
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	8,740	32,830	28,830
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	268,558	335,277	330,091
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	558,934	552,404	540,246
Undist. Expend. - Central Services	11-000-251-XXX	271,710	262,765	263,590
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	94,449	97,282	100,258
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,393,397	1,665,789	1,793,626
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	725,505	824,432	828,326
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,310,719	2,475,751	2,540,602
Total Undistributed Expenditures		7,940,139	8,896,041	9,069,912
Total General Current Expense		13,875,255	15,203,765	15,377,150
Capital Expenditures:				

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Equipment	12-XXX-XXX-730	47,053	85,493	54,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	649,902	57,660	33,181
Capital Reserve - Transfer To Capital Projects	12-000-400-931	500,000	0	0
Increase In Capital Reserve	10-604	1,000,000	0	0
Interest Deposit To Capital Reserve	10-604	0	500	500
Total Capital Outlay		2,196,955	143,653	87,681
Transfer Of Funds To Charter Schools	10-000-100-56X	55,637	70,221	55,365
General Fund Grand Total		16,127,847	15,417,639	15,520,196
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	13,838	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	8,940	8,940	10,426
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	3,424	11,984	7,166
Nonpublic Handicapped Services	20-XXX-XXX-XXX	31,408	49,189	35,377
Nonpublic Nursing Services	20-XXX-XXX-XXX	12,584	12,970	16,219
Nonpublic Technology Initiative	20-XXX-XXX-XXX	3,160	3,260	5,600
Other	20-XXX-XXX-XXX	137	0	0
Total Other State Projects		59,653	86,343	74,788
Total State Projects	20-XXX-XXX-XXX	59,653	86,343	74,788
Federal Projects:				
Title II	20-XXX-XXX-XXX	19,585	16,647	16,757
Title III	20-XXX-XXX-XXX	4,892	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	220,138	187,117	194,928
Total Federal Projects	20-XXX-XXX-XXX	244,615	203,764	211,685
Total Special Revenue Funds		318,106	290,107	286,473
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,259,900	921,150	1,090,819
Total Debt Service Funds		1,259,900	921,150	1,090,819

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Expenditures/Appropriations		17,705,853	16,628,896	16,897,488
Total Expenditures Net of Transfers		17,705,853	16,628,896	16,897,488

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	473,604	463,377	303,701	303,701
--Repayment of Debt	48,008	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	1,223,247	1,191,075	1,351,251	1,351,751
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	244,572	157,720	157,720	31,100
--Legal Reserve	593,685	653,140	295,456	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,927	\$15,246	\$17,149	\$16,914	\$17,232
Total Classroom Instruction	\$8,660	\$8,670	\$9,686	\$9,512	\$9,630
Classroom-Salaries and Benefits	\$7,811	\$8,059	\$8,778	\$8,585	\$8,816
Classroom-General Supplies and Textbooks	\$498	\$373	\$485	\$510	\$471
Classroom-Purchased Services	\$351	\$238	\$423	\$418	\$343
Total Support Services	\$2,967	\$3,109	\$3,577	\$3,485	\$3,523
Support Services-Salaries and Benefits	\$2,572	\$2,749	\$3,029	\$2,962	\$3,031
Total Administrative Costs	\$1,668	\$1,765	\$1,768	\$1,891	\$1,888
Administration Salaries and Benefits	\$1,546	\$1,670	\$1,768	\$1,729	\$1,730
Total Operations and Maintenance of Plant	\$1,618	\$1,642	\$2,104	\$2,012	\$2,178
Operations and Maintenance-Salaries and Benefits	\$17	\$19	\$24	\$23	\$16
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$15	\$60	\$13	\$13	\$13
Total Equipment Costs	\$226	\$55	\$61	\$103	\$65
Legal Costs	\$9	\$23	\$0	\$30	\$36
Employee Benefits as a percentage of salaries*	27.29%	27.71%	29.26%	28.89%	29.28%

*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 (formerly the Comparative Spending Guide) 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 2014-15 revised appropriations and the 2015-16 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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Long Hill shares a Special Services Coordinator with the Harding School District	0
Special Education Services	LH uses the Morris Union Jointure Commission to provide OT and PT related services for district students with IEP's	0
Special Education Services	LH has sent students out of district to the DLC in Warren, a school operated by Morris Union Jointure	0
Custodial and Maintenance Services	Since July 1, 2010 Long Hill, through the RFP process, has used a private company for all maintenance and custodial services	0
Recycling	Each school has separate containers for trash and for recyclables.	0
Transportation Services, including Fuel	The district has 7 regular ed and 5 special ed bus routes through the MUJC transportation department	0
Transportation Services, including Fuel	The district uses, on an as-needed basis, Somerset and other County Ed Services Commissions for busing as needed	0
Transportation Services, including Fuel	Fuel for all district trucks and to power generators is purchased through Bernard's Township at a reduced price	0
Purchasing	The school upgraded its maintenance fleet of trucks by using state contract purchases each of the past three years	0
Purchasing	LH uses the School Specialty on-line ordering system for supplies and gets a steep discount & free shipping.	0
Purchasing	Long Hill is a member of the purchasing cooperative with Morris County Ed Services	0
Purchasing	LH has been involved with the federal E-rate program since its inception to reduce telecommunications costs	0
Purchasing	Energy-LH is a long-time member of the ACES consortium for the purchase of electricity and gas	0
Purchasing	Telecommunications--LH has been a member of ACT since it began in an effort to reduce costs	0
Professional Staff Development	Teaching staff members regularly attend seminars and training sessions held by MUJC and other local ed commissions	0
Insurance Coverages and Benefits	Long Hill is in the State Health Benefits Program for medical coverage. The switch four years ago saved \$600,000	0
Insurance Coverages and Benefits	The district is a member of the Morris-Essex Insurance Group (MEIG) for both Workers compensation & Property/Liability insurance	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	14,285,178
(B) Estimated Net Taxable Valuation (as of 12/31/14)	1,253,965,800
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.1392
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	15,291,162
(E) Estimated Net Taxable Valuation (as of 12/31/14)	1,253,965,800
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.2194

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	14,285,178
(H) Estimated Equalized Valuation (as of 10/01/14)	1,664,071,419
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8584
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	15,291,162
(K) Estimated Equalized Valuation (as of 10/01/14)	1,664,071,419
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	0.9189

NAME=Alex Blinder

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	
Base Annual Salary Amount	\$97,338
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$3,430
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	No payout for sick days
Contractual Post-Employment Benefit Description of Payout of Vacation days	UP TO 10 unused days at per diem is separation is June 30th
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for personal days
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Alex Blinder

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=John Esposito

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$129,936
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
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	0

NAME=John Esposito

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$5,000
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	\$4,998
Contractual Post-Employment Benefit Description of Payout of Sick days	No sick day payout
Contractual Post-Employment Benefit Description of Payout of Vacation days	UP TO 10 unused days if separation is June 30th.
Contractual Post-Employment Benefit Description of Payout of Personal days	No personal day payout
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Rene Rovtar

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$145,000
Full-Time Equivalent (FTE)	1.0

NAME=Rene Rovtar

CATEGORY	MEASURE
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/12
End Date of Contract	06/30/17
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$1,000
Total Bonuses Amount	\$8,410
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,723
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$17,788
Contractual Post-Employment Benefit Description of Payout of Sick days	UP TO \$15,000 in unused sick days at retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	UP TO 5 unused sick days upon separation
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for personal days
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None

NAME=Rene Rovtar

CATEGORY	MEASURE
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	