

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	701.0	694.0	675.0
Pupils On Roll Special Ed Full-Time	134.0	129.0	150.0
Pupils On Roll SUBTOTAL	835.0	823.0	825.0
Pupils in Private School Placements	4.0	4.0	5.0
Pupils Sent to Other Districts Special Ed	2.0	3.0	3.0
Pupils Received	2.0		0.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	14,206,695	14,363,661	14,649,675
Total Tuition	10-1300	88,884	25,000	25,000
Transportation Fees From Individuals	10-1410	48,186	35,000	35,000
Unrestricted Miscellaneous Revenues	10-1XXX	77,392	33,500	33,500
Interest Earned On Capital Reserve Funds	10-1XXX	0	500	500
Subtotal - Revenues From Local Sources		14,421,157	14,457,661	14,743,675
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	56,278	56,278	62,144
Extraordinary Aid	10-3131	144,319	0	0
Categorical Special Education Aid	10-3132	542,296	542,296	537,876
Categorical Security Aid	10-3177	12,108	12,108	13,945
Adjustment Aid	10-3178	13,477	0	13,477
Parcc Readiness Aid	10-3181		0	8,150
Per Pupil Growth Aid	10-3182		0	8,150
Professional Learning Community Aid	10-3183		0	8,030
Host District Support Aid	10-3184		0	1,026
Other State Aids	10-3XXX	28,132	29,777	0
Subtotal - Revenues From State Sources		796,610	640,459	652,798
Budgeted Fund Balance - Operating Budget	10-303	357,684	295,456	271,115
Withdrawal From Maint. Reserve	10-310	31,100	126,620	0
Adjustment For Prior Year Encumbrances		0	209,792	0
Actual Revenues (Over)/Under Expenditures		-352,462	0	0
Total Operating Budget		15,254,089	15,729,988	15,667,588
Grants and Entitlements:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	49,550	74,788	62,595
Total Revenues From State Sources		49,550	74,788	62,595
Revenues from Federal Sources:				
Title II	20-4451-4455	19,714	16,757	16,452
I.D.E.A. Part B (Handicapped)	20-4420-4429	229,327	194,928	195,651
Total Revenues From Federal Sources		249,041	211,685	212,103
Total Grants And Entitlements		298,591	286,473	274,698
Repayment of Debt:				
Transfers From Other Funds	40-5200	998	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	921,150	1,090,819	1,099,590
Total Revenues From Local Sources		921,150	1,090,819	1,099,590
Budgeted Fund Balance	40-303	0	0	998
Total Local Repayment Of Debt		922,148	1,090,819	1,100,588
Actual Revenues (Over)/Under Expenditures		-998	0	0
Total Repayment Of Debt		921,150	1,090,819	1,100,588
Total Revenues/Sources		16,473,830	17,107,280	17,042,874
Total Revenues/Sources Net of Transfers		16,473,830	17,107,280	17,042,874

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,473,077	4,577,730	4,411,951
Special Education - Instruction	11-2XX-100-XXX	1,519,534	1,493,648	1,585,745
Basic Skills/Remedial - Instruction	11-230-100-XXX	162,844	166,481	115,045
Bilingual Education - Instruction	11-240-100-XXX	49,741	59,654	61,675
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	0	9,725	9,725
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	244,357	332,703	493,734
Undist. Expenditures - Health Services	11-000-213-XXX	289,358	287,536	281,466
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	385,616	428,439	434,372
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	565,187	614,172	619,017
Undist. Expenditures - Guidance	11-000-218-XXX	154,092	165,156	259,447
Undist. Expenditures - Child Study Teams	11-000-219-XXX	500,342	495,056	495,414
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	73,222	70,482	87,684
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	204,414	250,799	248,595
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	5,582	28,830	21,330
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	289,326	360,091	340,473
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	559,572	540,246	548,986
Undist. Expend. - Central Services	11-000-251-XXX	264,361	263,590	271,010
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	97,338	100,258	102,257
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,499,746	1,763,626	1,631,582
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	776,862	828,326	821,575
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,274,104	2,750,394	2,751,294
Total Undistributed Expenditures		8,183,479	9,279,704	9,408,236
Total General Current Expense		14,388,675	15,586,942	15,592,377
Capital Expenditures:				
Equipment	12-XXX-XXX-730	199,574	54,000	0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Facilities Acquisition And Const. Serv.	12-000-400-XXX	106,854	33,181	33,181
Increase In Capital Reserve	10-604	500,000	0	0
Interest Deposit To Capital Reserve	10-604	0	500	500
Total Capital Outlay		806,428	87,681	33,681
Transfer Of Funds To Charter Schools	10-000-100-56X	58,986	55,365	41,530
General Fund Grand Total		15,254,089	15,729,988	15,667,588
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	10,426	10,426	7,709
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	896	7,166	3,384
Nonpublic Handicapped Services	20-XXX-XXX-XXX	16,409	35,377	35,842
Nonpublic Nursing Services	20-XXX-XXX-XXX	16,219	16,219	12,150
Nonpublic Technology Initiative	20-XXX-XXX-XXX	5,600	5,600	3,510
Total Other State Projects		49,550	74,788	62,595
Total State Projects	20-XXX-XXX-XXX	49,550	74,788	62,595
Federal Projects:				
Title II	20-XXX-XXX-XXX	19,714	16,757	16,452
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	229,327	194,928	195,651
Total Federal Projects	20-XXX-XXX-XXX	249,041	211,685	212,103
Total Special Revenue Funds		298,591	286,473	274,698
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	921,150	1,090,819	1,100,588
Total Debt Service Funds		921,150	1,090,819	1,100,588
Total Expenditures/Appropriations		16,473,830	17,107,280	17,042,874
Total Expenditures Net of Transfers		16,473,830	17,107,280	17,042,874

Budget Category	Audited Balance 6-30-2014	Audited Balance 6-30-2015	Estimated Balance 6-30-2016	Estimated Balance 6-30-2017
Unrestricted:				
--General Operating Budget	463,377	451,233	166,067	166,067
--Repayment of Debt	0	998	998	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	1,191,075	1,691,075	1,976,741	1,977,241
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	157,720	126,620	0	0
--Legal Reserve	653,140	566,571	271,115	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
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2013-14 Actual Costs	2014-15 Actual Costs	2015-16 Original Budget	2015-16 Revised Budget	2016-17 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,246	\$16,075	\$17,232	\$17,571	\$17,369
Total Classroom Instruction	\$8,670	\$9,249	\$9,630	\$9,842	\$9,630
Classroom-Salaries and Benefits	\$8,059	\$8,650	\$8,816	\$9,024	\$8,947
Classroom-General Supplies and Textbooks	\$373	\$342	\$471	\$474	\$389
Classroom-Purchased Services	\$238	\$258	\$343	\$344	\$294
Total Support Services	\$3,109	\$3,211	\$3,523	\$3,597	\$3,776
Support Services-Salaries and Benefits	\$2,749	\$2,867	\$3,031	\$3,103	\$3,373
Total Administrative Costs	\$1,765	\$1,806	\$1,888	\$1,966	\$1,960
Administration Salaries and Benefits	\$1,670	\$1,695	\$1,730	\$1,771	\$1,791
Total Operations and Maintenance of Plant	\$1,642	\$1,808	\$2,178	\$2,152	\$1,989
Operations and Maintenance-Salaries and Benefits	\$19	\$21	\$16	\$16	\$16
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$60	\$0	\$13	\$13	\$13
Total Equipment Costs	\$55	\$240	\$65	\$66	\$0
Legal Costs	\$23	\$33	\$36	\$37	\$36
Employee Benefits as a percentage of salaries*	27.71%	26.05%	29.28%	31.69%	31.03%

*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 2015-16 revised appropriations and the 2016-17 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	For several years LH has shared a Special Services director with Harding Township Schools.	0
Custodial and Maintenance Services	The district privatized its custodial, maintenance and grounds services six years ago and have saved hundreds of thousands of dollars since that change.	0
Transportation Services, including Fuel	The district uses MUJC to transport half of its regular education students. LH also uses the Ed Services Commission of Somerset and Morris county to transport special ed students out of district.	0
Purchasing	Gasoline for all district trucks is purchased through Bernards Township at a discounted price	0
Purchasing	LH uses the Middlesex County purchasing coop for various needs including gym floor refinishing and paper.	0
Insurance Coverages and Benefits	Long Hill is in the State Health Benefits Plan for medical and prescription coverage.	0
Insurance Coverages and Benefits	The district is a member of the Morris Essex Insurance Group for both workers compensation and property/liability insurance	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	14,506,668
(B) Estimated Net Taxable Valuation (as of 10/01/15)	1,257,107,260
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.1540
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	15,601,873
(E) Estimated Net Taxable Valuation (as of 10/01/15)	1,257,107,260
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.2411

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	14,506,668
(H) Estimated Equalized Valuation (as of 10/01/15)	1,772,280,568
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8185
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	15,601,873
(K) Estimated Equalized Valuation (as of 10/01/15)	1,772,280,568
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	0.8803

NAME=Alex Blinder

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	N/A
Base Annual Salary Amount	\$99,763
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	07/01/15
End Date of Contract	06/30/16
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	\$3,610
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	\$3,750
Contractual Post-Employment Benefit Description of Payout of Sick days	Not eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	Up to 10 upon separation based on per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	Not eligible
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	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=John Esposito

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$133,184
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	07/01/15
End Date of Contract	06/30/16
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	0
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	\$5,110
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	Maximum of 10 days at per diem rate at 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	

NAME=John Esposito

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=John Petrelli

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	N/A
Base Annual Salary Amount	\$145,000
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	07/01/15
End Date of Contract	06/30/16
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	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$0
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	Interim-not eligible
Contractual Post-Employment Benefit Description of Payout of Vacation days	Interim-not eligible
Contractual Post-Employment Benefit Description of Payout of Personal days	Interim-not eligible
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=John Petrelli

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	