

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	694.0	701.0	698.0
Pupils On Roll Special Ed Full-Time	129.0	133.0	153.0
Pupils On Roll SUBTOTAL	823.0	834.0	851.0
Pupils in Private School Placements	4.0	4.0	5.0
Pupils Sent to Other Districts Special Ed	3.0	3.0	3.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	14,363,661	14,649,675	14,942,669
Total Tuition	10-1300	40,601	25,000	30,000
Transportation Fees From Individuals	10-1410	41,719	35,000	32,000
Rents And Royalties	10-1910	24,275	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	77,066	33,500	36,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	500	500
Subtotal - Revenues From Local Sources		14,547,322	14,743,675	15,041,169
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	56,278	62,144	62,144
Extraordinary Aid	10-3131	97,553	0	0
Categorical Special Education Aid	10-3132	542,296	537,876	537,876
Categorical Security Aid	10-3177	12,108	13,945	13,945
Adjustment Aid	10-3178	0	13,477	13,477
Parcc Readiness Aid	10-3181	0	8,150	8,150
Per Pupil Growth Aid	10-3182	0	8,150	8,150
Professional Learning Community Aid	10-3183	0	8,030	8,030
Host District Support Aid	10-3184	0	1,026	1,368
Other State Aids	10-3XXX	39,521	0	0
Subtotal - Revenues From State Sources		747,756	652,798	653,140
Budgeted Fund Balance - Operating Budget	10-303	295,456	271,115	284,449
Withdrawal From Cap Res-For Local Share	10-307	98,062	0	0
Withdrawal From Maint. Reserve	10-310	126,620	0	0
Adjustment For Prior Year Encumbrances		0	429,087	0
Actual Revenues (Over)/Under Expenditures		-461,875	0	0
Total Operating Budget		15,353,341	16,096,675	15,978,758

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	3	0	0
Total Revenues From Local Sources	20-1XXX	3	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	48,929	62,595	40,441
Total Revenues From State Sources		48,929	62,595	40,441
Revenues from Federal Sources:				
Title I	20-4411-4416	0	0	18,287
Title II	20-4451-4455	19,355	16,452	14,874
I.D.E.A. Part B (Handicapped)	20-4420-4429	230,178	195,651	174,869
Total Revenues From Federal Sources		249,533	212,103	208,030
Total Grants And Entitlements		298,465	274,698	248,471
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,090,819	1,099,590	1,100,638
Total Revenues From Local Sources		1,090,819	1,099,590	1,100,638
Budgeted Fund Balance	40-303	0	998	0
Total Local Repayment Of Debt		1,090,819	1,100,588	1,100,638
Total Repayment Of Debt		1,090,819	1,100,588	1,100,638
Total Revenues/Sources		16,742,625	17,471,961	17,327,867
Total Revenues/Sources Net of Transfers		16,742,625	17,471,961	17,327,867

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,619,096	4,493,395	4,523,420
Special Education - Instruction	11-2XX-100-XXX	1,389,625	1,585,745	1,559,430
Basic Skills/Remedial - Instruction	11-230-100-XXX	186,115	115,045	152,695
Bilingual Education - Instruction	11-240-100-XXX	58,254	61,675	63,974
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	26,102	9,725	9,725
School-Sponsored Athletics - Instruction	11-402-100-XXX	12,257	0	27,549
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	391,202	493,734	411,269
Undist. Expenditures - Health Services	11-000-213-XXX	302,789	281,631	249,896
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	399,115	437,438	445,598
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	543,399	619,017	567,719
Undist. Expenditures - Guidance	11-000-218-XXX	149,369	259,447	252,597
Undist. Expenditures - Child Study Teams	11-000-219-XXX	475,079	496,501	489,340
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	60,296	87,684	97,872
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	196,210	248,781	253,731
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	12,424	36,730	39,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	357,429	340,523	351,571
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	559,914	550,585	549,103
Undist. Expend. - Central Services	11-000-251-XXX	274,180	271,405	281,631
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	100,258	102,257	103,280
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,500,569	1,644,350	1,687,307
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	808,295	821,575	911,539
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,387,933	2,759,253	2,844,983
Total Undistributed Expenditures		8,518,461	9,450,911	9,536,436
Total General Current Expense		14,809,910	15,716,496	15,873,229
Capital Expenditures:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Equipment	12-XXX-XXX-730	80,609	304,968	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	87,077	33,181	33,181
Capital Reserve - Transfer To Capital Projects	12-000-400-931	98,062	0	0
Increase In Capital Reserve	10-604	250,000	0	0
Interest Deposit To Capital Reserve	10-604	0	500	500
Total Capital Outlay		515,748	338,649	33,681
Transfer Of Funds To Charter Schools	10-000-100-56X	27,683	41,530	71,848
General Fund Grand Total		15,353,341	16,096,675	15,978,758
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	3	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	7,709	7,709	403
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	2,799	3,384	3,384
Nonpublic Handicapped Services	20-XXX-XXX-XXX	19,611	35,842	35,842
Nonpublic Nursing Services	20-XXX-XXX-XXX	12,150	12,150	630
Nonpublic Technology Initiative	20-XXX-XXX-XXX	3,510	3,510	182
Nonpublic Security Aid	20-XXX-XXX-XXX	3,150	0	0
Total Other State Projects		48,929	62,595	40,441
Total State Projects	20-XXX-XXX-XXX	48,929	62,595	40,441
Federal Projects:				
Title I	20-XXX-XXX-XXX	0	0	18,287
Title II	20-XXX-XXX-XXX	19,355	16,452	14,874
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	230,178	195,651	174,869
Total Federal Projects	20-XXX-XXX-XXX	249,533	212,103	208,030
Total Special Revenue Funds		298,465	274,698	248,471
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,090,819	1,100,588	1,100,638
Total Debt Service Funds		1,090,819	1,100,588	1,100,638

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Total Expenditures/Appropriations		16,742,625	17,471,961	17,327,867
Total Expenditures Net of Transfers		16,742,625	17,471,961	17,327,867

Budget Category	Audited Balance 6-30-2015	Audited Balance 6-30-2016	Estimated Balance 6-30-2017	Estimated Balance 6-30-2018
Unrestricted:				
--General Operating Budget	451,233	409,364	304,770	304,770
--Repayment of Debt	998	998	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	1,691,075	1,843,013	1,948,107	1,948,607
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	126,620	0	0	0
--Legal Reserve	566,571	555,564	284,449	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	2014-15 Actual Costs	2015-16 Actual Costs	2016-17 Original Budget	2016-17 Revised Budget	2017-18 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,075	\$16,566	\$17,369	\$17,351	\$17,179
Total Classroom Instruction	\$9,249	\$9,502	\$9,630	\$9,641	\$9,574
Classroom-Salaries and Benefits	\$8,650	\$8,827	\$8,947	\$8,866	\$8,824
Classroom-General Supplies and Textbooks	\$342	\$370	\$389	\$428	\$433
Classroom-Purchased Services	\$258	\$306	\$294	\$348	\$317
Total Support Services	\$3,211	\$3,234	\$3,776	\$3,766	\$3,595
Support Services-Salaries and Benefits	\$2,867	\$2,945	\$3,373	\$3,342	\$3,164
Total Administrative Costs	\$1,806	\$1,943	\$1,960	\$1,946	\$1,946
Administration Salaries and Benefits	\$1,695	\$1,732	\$1,791	\$1,777	\$1,770
Total Operations and Maintenance of Plant	\$1,808	\$1,831	\$1,989	\$1,985	\$2,019
Operations and Maintenance-Salaries and Benefits	\$21	\$22	\$16	\$16	\$109
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$55	\$13	\$13	\$46
Total Equipment Costs	\$240	\$98	\$0	\$367	\$0
Legal Costs	\$33	\$68	\$36	\$36	\$47
Employee Benefits as a percentage of salaries*	26.05%	27.27%	31.03%	31.12%	31.95%

*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 2016-17 revised appropriations and the 2017-18 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	LH shares a special services consultant with the Harding School District.	0
Custodial and Maintenance Services	LH used the RFP process to privatize custodial, maintenance and grounds services in 2009 and has saved hundreds of thousands of dollars since that change.	0
Transportation Services, including Fuel	The districts uses MUJC, and both Morris and Somerset County Ed Services to transport in district and out of district special education students.	0
Purchasing	LH is a member of the New Jersey (Middlesex) purchasing coop, and uses the Ed Data Services state-wide group purchasing program.	0
Insurance Coverages and Benefits	LH is a member of MEIG, a consortium of 19 schools that purchases workers compensation and property/liability insurance each year.	0
Insurance Coverages and Benefits	LH participates in the SHBP for medical coverage for all staff members.	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	14,796,172
(B) Estimated Net Taxable Valuation (as of 10/01/16)	1,615,021,900
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.9162
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	15,896,286
(E) Estimated Net Taxable Valuation (as of 10/01/16)	1,615,021,900
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.9843

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	14,796,172
(H) Estimated Equalized Valuation (as of 10/01/16)	1,742,069,818
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8493
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	15,896,286
(K) Estimated Equalized Valuation (as of 10/01/16)	1,742,069,818
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.9125

NAME=Alex Blinder

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	
Base Annual Salary Amount	\$100,760
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	07/01/16
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	\$5,610
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	\$4,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Not in contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per contract up to 10 days retirement only
Contractual Post-Employment Benefit Description of Payout of Personal days	Not in contract
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=Edwin Acevedo

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
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	07/01/16
End Date of Contract	06/30/20
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	\$5,600
Total Bonuses Amount	\$13,195
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Per contract 'up to' maximum amount
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not in contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Not in contract
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=Edwin Acevedo

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	\$136,514
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	07/01/16
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
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	\$9,000
Total Bonuses Amount	\$2,500
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	\$20,347
Contractual Post-Employment Benefit Description of Payout of Sick days	Per contract 'up to' upon retirement only
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per contract 'up to' 10 days retirement only
Contractual Post-Employment Benefit Description of Payout of Personal days	Not in contract
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	