

**MORRIS - EAST HANOVER TWP
Advertised Enrollments**

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	943	902	928
Pupils On Roll - Special Full-Time	162	151	152
Subtotal - Pupils On Roll	1,105	1,053	1,080
Private School Placements	13	13	7
Pupils Received			20

MORRIS - EAST HANOVER TWP
Advertised Revenues

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	16,670,904	16,523,260	16,762,710
Total Tuition	10-1300	60,449	58,000	62,000
Transportation Fees From Other LEAS	10-1420-1440	0	0	15,000
Unrestricted Miscellaneous Revenues	10-1XXX	68,514	9,400	4,000
Subtotal - Revenues From Local Sources		16,799,867	16,590,660	16,843,710
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	0	53,757	60,665
Extraordinary Aid	10-3131	338,897	0	0
Categorical Special Education Aid	10-3132	520,365	578,456	571,367
Categorical Security Aid	10-3177	0	15,549	15,362
Other State Aids	10-3XXX	13,195	0	368
Subtotal - Revenues From State Sources		872,457	647,762	647,762
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	35,961	0	0
Subtotal - Revenues From Federal Sources		35,961	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	496,382	248,388
Withdrawal From Cap Res-For Local Share	10-307	0	0	147,200
Withdrawal From Maint. Reserve	10-310	0	0	167,000
Transfers From Other Funds	10-5200	0	0	289,500
Adjustment For Prior Year Encumbrances		0	219,594	0
Actual Revenues (Over)/Under Expenditures		-725,445	0	0
Total Operating Budget		16,982,840	17,954,398	18,343,560
Grants and Entitlements:				

MORRIS - EAST HANOVER TWP
Advertised Revenues

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Other Revenue From Local Sources	20-1xxx	39,637	68,771	0
Total Revenues From Local Sources	20-1XXX	39,637	68,771	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	55,392	71,094	50,535
Total Revenues From State Sources		55,392	71,094	50,535
Revenues from Federal Sources:				
Title II	20-4451-4455	25,729	21,960	13,373
I.D.E.A. Part B (Handicapped)	20-4420-4429	269,651	298,817	231,718
Other	20-4XXX	0	7,042	0
Total Revenues From Federal Sources		295,380	327,819	245,091
Total Grants And Entitlements		390,409	467,684	295,626
Repayment of Debt:				
Transfers From Other Funds	40-5200	0	0	100,000
Revenues from Local Sources:				
Local Tax Levy	40-1210	796,570	856,272	516,463
Total Revenues From Local Sources		796,570	856,272	516,463
Budgeted Fund Balance	40-303	0	17,877	0
Total Local Repayment Of Debt		796,570	874,149	616,463
Actual Revenues (Over)/Under Expenditures		46,176	0	0
Total Repayment Of Debt		842,746	874,149	616,463
Total Revenues/Sources		18,215,995	19,296,231	19,255,649
Total Revenues/Sources Net of Transfers		18,215,995	19,296,231	19,255,649

MORRIS - EAST HANOVER TWP
Advertised Appropriations

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	5,259,496	5,157,926	5,353,835
Special Education - Instruction	11-2XX-100-XXX	2,104,488	2,175,571	2,219,417
Basic Skills/Remedial - Instruction	11-230-100-XXX	241,922	263,602	272,459
Bilingual Education - Instruction	11-240-100-XXX	97,850	99,270	99,270
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	47,907	18,371	41,237
School-Sponsored Athletics - Instruction	11-402-100-XXX	56,659	64,397	60,620
Before/After School Programs	11-421-XXX-XXX	6,383	57,449	29,438
Summer School	11-422-XXX-XXX	89,753	92,335	101,196
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	768,132	975,581	294,879
Undist. Expenditures - Health Services	11-000-213-XXX	199,994	200,350	201,400
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	625,022	691,893	694,617
Undist. Expenditures - Guidance	11-000-218-XXX	132,153	133,677	113,220
Undist. Expenditures - Child Study Teams	11-000-219-XXX	334,815	398,895	408,130
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	186,153	201,172	277,070
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	32,101	21,500	93,079
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	356,547	451,442	408,436
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	876,780	921,057	944,405
Undist. Expend. - Central Services	11-000-251-XXX	265,980	298,230	274,698
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	100,295	8,372	9,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,384,874	1,445,910	1,508,242
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	996,833	1,104,647	1,092,794
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,617,531	2,975,472	3,292,582
Total Undistributed Expenditures		8,877,210	9,828,198	9,612,552
Total General Current Expense		16,781,668	17,757,119	17,790,024

MORRIS - EAST HANOVER TWP
Advertised Appropriations

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	139,722	137,423	56,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	61,450	59,856	497,536
Total Capital Outlay		201,172	197,279	553,536
General Fund Grand Total		16,982,840	17,954,398	18,343,560
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	39,637	68,771	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	6,843	5,865	7,381
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	14,152	10,869	9,782
Nonpublic Handicapped Services	20-XXX-XXX-XXX	23,854	44,028	24,098
Nonpublic Nursing Services	20-XXX-XXX-XXX	10,543	8,141	7,326
Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	2,165	1,948
Other	20-XXX-XXX-XXX	0	26	0
Total Other State Projects		55,392	71,094	50,535
Total State Projects	20-XXX-XXX-XXX	55,392	71,094	50,535
Federal Projects:				
Title II	20-XXX-XXX-XXX	25,729	21,960	13,373
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	269,651	298,817	231,718
Other	20-XXX-XXX-XXX	0	7,042	0
Total Federal Projects	20-XXX-XXX-XXX	295,380	327,819	245,091
Total Special Revenue Funds		390,409	467,684	295,626
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	842,746	874,149	616,463
Total Debt Service Funds		842,746	874,149	616,463

MORRIS - EAST HANOVER TWP
Advertised Appropriations

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Total Expenditures/Appropriations		18,215,995	19,296,231	19,255,649
Total Expenditures Net of Transfers		18,215,995	19,296,231	19,255,649

MORRIS - EAST HANOVER TWP
Advertised Recapitulation of Balances

Budget Category	Audited Balance 6-30-2011	Audited Balance 6-30-2012	Estimated Balance 6-30-2013	Estimated Balance 6-30-2014
Unrestricted:				
--General Operating Budget	743,891	983,193	352,852	352,852
--Repayment of Debt	64,053	17,877	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	179,777	329,777	329,777	182,577
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	525,000	625,000	625,000	458,000
--Legal Reserve	75,360	293,035	248,388	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

MORRIS - EAST HANOVER TWP
Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2010-11 Actual Costs	2011-12 Actual Costs	2012-13 Original Budget	2012-13 Revised Budget	2013-14 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,390	\$13,501	\$14,145	\$14,855	\$15,187
Total Classroom Instruction	\$8,579	\$8,632	\$9,052	\$9,375	\$9,539
Classroom-Salaries and Benefits	\$8,130	\$8,216	\$8,559	\$8,859	\$9,033
Classroom-General Supplies and Textbooks	\$331	\$320	\$319	\$335	\$258
Classroom-Purchased Services	\$119	\$96	\$174	\$182	\$248
Total Support Services	\$1,585	\$1,601	\$1,698	\$1,843	\$1,967
Support Services-Salaries and Benefits	\$1,276	\$1,234	\$1,182	\$1,282	\$1,368
Total Administrative Costs	\$1,680	\$1,704	\$1,785	\$1,922	\$1,898
Administration Salaries and Benefits	\$1,279	\$1,346	\$1,589	\$1,658	\$1,676
Legal Costs	\$16	\$15	\$23	\$37	\$23
Total Operations and Maintenance of Plant	\$1,369	\$1,421	\$1,488	\$1,585	\$1,622
Operations and Maintenance-Salaries and Benefits	\$874	\$894	\$913	\$976	\$988
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$135	\$115	\$89	\$96	\$118
Total Equipment Costs	\$37	\$126	\$11	\$131	\$52
Employee Benefits as a percentage of salaries*	25.61%	24.55%	27.65%	27.74%	29.56%
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$0	\$0	\$0	\$0	\$0

*Does not include pension and social security paid by the State on-behalf of the district.

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 Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education> (under Finance), when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2012-13 revised appropriations and the 2013-14 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.

** Federal and State funds in the blended resource school-based budgets.

MORRIS - EAST HANOVER TWP
Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Professional Staff Development	Professional development with other school districts.	0.00
Insurance Coverages and Benefits	Insurance coverage with NJ School Boards Insurance Group Consortium	0.00
Transportation Services, including Fuel	Transportation Jointure with Hanover Park Regional School District	0.00
Transportation Services, including Fuel	Jointure Agreement with Morris County Educational Services Commission for transportation services	0.00
Purchasing - Telephone	Alliance for Competitive Communications for Telephone Services	0.00
Purchasing - Power/Utilities	Alliance for Competitive Energy Services for Electric and Gas	0.00
Purchasing - Supplies	Middlesex Regional Cooperative Purchasing Consortium for supply purchases	0.00
Public Works (fire/snow/trash/water)	East Hanover Township for snow plowing and maintenance of fields	0.00

**MORRIS - EAST HANOVER TWP
Estimated Tax Rates**

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	16,642,985
(B) Estimated Net Taxable Valuation (as of 01/01/13)	2,465,071,934
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	0.6752
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	17,428,821
(E) Estimated Net Taxable Valuation (as of 01/01/13)	2,465,071,934
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	0.7070

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	16,642,985
(H) Estimated Equalized Valuation (as of 02/21/13)	3,410,921,059
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	0.4879
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	17,428,821
(K) Estimated Equalized Valuation (as of 02/21/13)	3,410,921,059
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	0.5110

MORRIS - EAST HANOVER TWP
Employee Contract List for District

NAME=Bruce D'Amato

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Director of Facilities
Base Annual Salary Amount	\$94,420
Full-Time Equivalents (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	07/01/12
End Date of Contract	06/30/13
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	
Total Bonuses Amount	
Total Stipends Amount	
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	
District Contributions Above Teacher Contract for Retirement Plans	
Total Contractual Post-Employment Benefit Amount	
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum of sick day payout at retirement.
Contractual Post-Employment Benefit Description of Payout of Vacation days	10.5 days @ \$363 per diem

**MORRIS - EAST HANOVER TWP
Employee Contract List for District**

NAME=Bruce D'Amato

CATEGORY	MEASURE
Contractual Post-Employment Benefit Description of Payout of Personal days	Not applicable.
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	
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=Deborah Muscara

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Business Administrator
Base Annual Salary Amount	\$123,000
Full-Time Equivalents (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	

MORRIS - EAST HANOVER TWP
Employee Contract List for District

NAME=Deborah Muscara

CATEGORY	MEASURE
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/12
End Date of Contract	06/30/13
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	23
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	
Total Bonuses Amount	
Total Stipends Amount	
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	
District Contributions Above Teacher Contract for Retirement Plans	
Total Contractual Post-Employment Benefit Amount	
Contractual Post-Employment Benefit Description of Payout of Sick days	Not eligible.
Contractual Post-Employment Benefit Description of Payout of Vacation days	5 Days @ \$473 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	
Total Other/In-Kind Remuneration Amount	
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	

MORRIS - EAST HANOVER TWP
Employee Contract List for District

NAME=Deborah Muscara

CATEGORY	MEASURE
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=Dr. Joseph Ricca

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Superintendent
Base Annual Salary Amount	\$168,670
Full-Time Equivalents (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	08/01/09
End Date of Contract	06/30/13
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	23
Contracted Number of Annual Sick Days	14
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0

MORRIS - EAST HANOVER TWP Employee Contract List for District

NAME=Dr. Joseph Ricca

CATEGORY	MEASURE
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	
Total Bonuses Amount	
Total Stipends Amount	
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	
District Contributions Above Teacher Contract for Retirement Plans	
Total Contractual Post-Employment Benefit Amount	
Contractual Post-Employment Benefit Description of Payout of Sick days	Not eligible.
Contractual Post-Employment Benefit Description of Payout of Vacation days	22.5 days @ \$649 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	
Total Other/In-Kind Remuneration Amount	
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	