

07/09/2012

MORRIS - EAST HANOVER TWP

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2010 Actual	October 15, 2011 Actual	October 15, 2012 Estimated
Pupils on Roll Regular Full-Time	960	943	922
Pupils on Roll - Special Full-Time	161	162	176
Subtotal - Pupils On Roll	1121	1105	1098
Private School Placements	13	13	13
Pupils Sent to Other Dists-Spec Ed Prog	2		1
Pupils Received			20

MORRIS - EAST HANOVER TWP

Advertised Revenues

Budget Category	Account	2010-11 Actual	2011-12 Revised	2012-13 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		426,738	336,091
Revenues from Local Sources:				
Local Tax Levy	10-1210	17,013,656	16,670,904	16,523,260
Tuition	10-1300		49,300	58,000
Interest Earned on Capital Reserve Funds	10-1XXX	270	100	
Unrestricted Miscellaneous Revenues	10-1XXX	71,312	18,000	9,400
SUBTOTAL		17,085,238	16,738,304	16,590,660
Revenues from State Sources:				
Extraordinary Aid	10-3131	383,898		
Other State Aids	10-3XXX	12,127		
Categorical Special Education Aid	10-3132	165,140	342,753	578,456
Categorical Security Aid	10-3177			15,549
Categorical Transportation Aid	10-3121			53,757
SUBTOTAL		561,165	342,753	647,762
Revenues from Federal Sources:				
Education Jobs Fund	18-4522		34,869	
SUBTOTAL			34,869	
Adjustment for Prior Year Encumbrances			201,126	
Actual Revenues (Over)/Under Expenditures		-253,120		
TOTAL OPERATING BUDGET		17,393,283	17,743,790	17,574,513
GRANTS AND ENTITLEMENTS				
Revenues from Local Sources	20-1XXX	111,114	37,554	37,554
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	54,716	66,282	66,282
TOTAL REVENUES FROM STATE SOURCES		54,716	66,282	66,282
Revenues from Federal Sources:				
Title II	20-4451-4455	27,197	34,514	34,802
Title IV	20-4471-4474	1,883	288	
I.D.E.A. Part B (Handicapped)	20-4420-4429	277,458	305,290	259,497
Other	20-4XXX		7,043	7,042
TOTAL REVENUES FROM FEDERAL SOURCES		306,538	347,135	301,341
TOTAL GRANTS AND ENTITLEMENTS		472,368	450,971	405,177
REPAYMENT OF DEBT				
Budgeted Fund Balance	40-303		46,176	17,877
Revenues from Local Sources:				
Local Tax Levy	40-1210	865,413	796,570	856,272
Miscellaneous	40-1XXX	17,877		
TOTAL REVENUES FROM LOCAL SOURCES		883,290	796,570	856,272
TOTAL LOCAL REPAYMENT OF DEBT		883,290	842,746	874,149
Actual Revenues (Over)/Under Expenditures		-64,052		
TOTAL REPAYMENT OF DEBT		819,238	842,746	874,149
TOTAL REVENUES/SOURCES		18,684,889	19,037,507	18,853,839

MORRIS - EAST HANOVER TWP

Advertised Appropriations

Budget Category	Account	2010-11 Expenditures	2011-12 Rev. Approp.	2012-13 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	5,348,062	5,106,366	5,208,244
Special Education	11-2XX-100-XXX	1,989,599	2,142,189	2,175,784
Basic Skills/Remedial	11-230-100-XXX	265,300	215,648	263,602

Bilingual Education	11-240-100-XXX	95,445	99,170	99,270
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	47,795	17,721	18,371
School Sponsored Athletics	11-402-100-XXX	74,320	60,559	61,507
Before/After School Programs	11-421-XXX-XXX		57,136	57,449
Summer School	11-422-XXX-XXX		97,983	98,550
Support Services:				
Tuition	11-000-100-XXX	958,481	1,263,956	975,381
Health Services	11-000-213-XXX	191,180	199,913	199,555
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	394,129	692,902	683,935
Guidance	11-000-218-XXX	69,473	134,943	131,655
Child Study Teams	11-000-219-XXX	646,954	347,066	345,942
Improvement of Instructional Services	11-000-221-XXX		8,000	
Educational Media Services - School Library	11-000-222-XXX	170,068	198,088	200,156
Instructional Staff Training Services	11-000-223-XXX	1,094	7,500	21,500
General Administration	11-000-230-XXX	367,589	400,343	383,240
School Administration	11-000-240-XXX	798,671	886,086	920,438
Central Svcs & Admin Info Technology	11-000-25X-XXX	412,272	375,206	278,751
Operation and Maintenance of Plant Services	11-000-26X-XXX	1,324,207	1,477,053	1,416,758
Student Transportation Services	11-000-270-XXX	1,005,879	1,095,620	1,016,999
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,695,418	2,742,455	2,965,972
TOTAL Support Services Expenditures		9,035,415	9,829,131	9,540,282
TOTAL GENERAL CURRENT EXPENSE		16,855,936	17,625,903	17,523,059

CAPITAL EXPENDITURES				
Interest Earned on Capital Reserve	10-604		100	
Equipment	12-XXX-XXX-73X	41,167	55,122	12,000
Facilities Acquisition and Construction Services	12-000-4XX-XXX	149,558	62,665	39,454
Capital Reserve-Transfer to Capital Expend Fund	12-000-4XX-931	260,000		
TOTAL CAPITAL EXPENDITURES		450,725	117,887	51,454

SPECIAL SCHOOLS				
Summer School:				
Instruction	13-422-100-XXX	86,622		
Total Summer School		86,622		
TOTAL SPECIAL SCHOOLS		86,622		
OPERATING BUDGET GRAND TOTAL		17,393,283	17,743,790	17,574,513

SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX	111,114	37,554	37,554
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	8,981	7,381	7,381
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	10,382	16,940	16,940
Nonpublic Handicapped Services	20-XXX-XXX-XXX	24,712	31,392	31,392
Nonpublic Nursing Services	20-XXX-XXX-XXX	10,641	10,543	10,543
Other Special Projects	20-XXX-XXX-XXX		26	26
Total State Projects		54,716	66,282	66,282
Federal Projects:				
Title II	20-XXX-XXX-XXX	27,197	34,514	34,802
Title IV	20-XXX-XXX-XXX	1,883	288	
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	277,458	305,290	259,497
Other Special Projects	20-XXX-XXX-XXX		7,043	7,042
Total Federal Projects		306,538	347,135	301,341
TOTAL GRANTS AND ENTITLEMENTS		472,368	450,971	405,177

REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	819,238	842,746	874,149
TOTAL REPAYMENT OF DEBT		819,238	842,746	874,149
Total Expenditures		18,684,889	19,037,507	18,853,839

DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
0250X Local Contribution - Transfer to Special Revenue	11-1XX-100-93X			
Capital Reserve - Transfer to Repayment of Debt	12-000-400-933			
Transfer Property Sale Proceeds to Debt Svc Res	11-000-520-934			

TOTAL EXPENDITURES NET OF TRANSFERS		18,684,889	19,037,507	18,853,839
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MORRIS - EAST HANOVER TWP

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2010	Audited Balance 6/30/2011	Estimated Balance 6/30/2012	Estimated Balance 6/30/2013
Unrestricted:				
General Operating Budget	555,617	743,891	525,478	234,034
Repayment of Debt	1	64,053	17,877	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	264,507	179,777	179,877	179,877
Adult Education Programs	0	0	0	0
Maintenance Reserve	150,000	525,000	525,000	525,000
Legal Reserve	197,511	75,360	44,647	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

2012 - 2013

	2009-10 Actual	2010-11 Actual	2011-12 Original Budget	2011-12 Revised Budget	2012-2013 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Budgetary Comparative Per Pupil Cost	13415	13390	13460	13816	14145
Total Classroom Instruction	8365	8579	8483	8695	9052
Classroom-Salaries and Benefits	8117	8130	8167	8319	8559
Classroom-General Supplies and Textbooks	178	331	188	259	319
Classroom-Purchased Services and Other	71	119	128	118	174
Total Support Services	1681	1585	1706	1698	1697
Support Services-Salaries and Benefits	1428	1276	1365	1267	1182
Total Administrative Costs	1879	1680	1713	1785	1785
Administration-Salaries and Benefits	1521	1279	1360	1367	1589
Legal Costs	0	37	16	23	23
Total Operations and Maintenance of Plant	1321	1369	1410	1520	1488
Operations & Maintenance of Plant-Salary & Ben.	862	874	881	892	912
Board Contribution to Food Services	0	0	0	0	0
Total Extracurricular Costs	127	135	115	86	89
Total Equipment Costs	6	37	0	50	11
Employee Benefits as a % of Salaries	26.2	25.6	25.9	25.9	27.7

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2012 Taxpayers' Guide to Education Spending (formerly Comparative Spending Guide) and can be found on the Department of Education's Internet address: <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 2011-12 revised appropriations and 2012-13 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 Budgetary comparative per pupil cost, although all components are not shown.

MORRIS - EAST HANOVER TWP

Shared Services -- Description of Shared Services

- Transportation Jointures with:
  - Hanover Park Regional
  - Educational Services Commission of Morris County
- Township of East Hanover for:
  - Snow Plowing
  - Maintenance of Fields
- Educational Services Commission of Morris County for
  - Business Administrator/ Board Secretary Services
  - Participation in ACES Program for Electric, Gas and Telephone Services

MORRIS - EAST HANOVER TWP

22a. Estimated Tax Rate Information

A. Estimated 12-13 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	16,597,082 (A)
Estimated Net Taxable Valuation (as of 10/01/2011 )	2,464,273,822 (B)
Estimated 12-13 General Fund School Tax Rate=(A)/(B)X100	0.6735 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	17,441,780 (D)
Estimated Net Taxable Valuation (as of 10/01/2011 )	2,464,273,822 (E)
Estimated 12-13 Total School Tax Rate=(D)/(E)X100	0.7078 (F)

B. Estimated 12-13 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	16,597,082 (G)
Estimated Equalized Valuation (as of 10/01/2011 )	3,680,311,000 (H)
Estimated 12-13 Equalized General Fund School Tax Rate=(G)/(H)X100	0.4510 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	17,441,780 (J)
Estimated Equalized Valuation (as of 10/01/2011 )	3,680,311,000 (K)
Estimated 12-13 Equalized Total School Tax Rate=(J)/(K)X100	0.4739 (L)

MORRIS - EAST HANOVER TWP

17. Salaries and Benefits of Certain District Employees

Name	Joseph Ricca
Job Title	Superintendent
Base Annual Salary	167,967
FTE	1.0

Shared with Another District? N  
 Member of Collective Bargaining ? N  
 Contract Terms:  
   Beginning Date of Contract 07/20/2009  
   Ending Date of Contract 06/30/2013  
   Annual Work Days 260  
   Annual Vacation Days 23  
   Annual Sick Days 14  
   Annual Personal Days 3  
   Annual Consulting Days 0  
   Other Non-working days 0  
   Description-Other Non-working Days

Benefits:  
 Allowances 3,200  
 Bonuses 0  
 Stipends 0  
 District Contributions above Teacher amount for:  
   Health Insurance 0  
   Dental Insurance 0  
   Life Insurance 0  
   Other Insurances 0  
   Retirement Plans 0

Post-Employment Benefits 15,000  
 Description of:  
   Buyback of Sick Days  
   Buyback of Vac. Days  
   Buyback of Personal Days  
   Other Post-Emp. Benefits  
   Other Post-Emp. Benefits  
   Other Post-Emp. Benefits

In-Kind and Other Remuneration 0  
 Description of:  
   Annual Buyback of Sick Days  
   Annual Buyback of Vac. Days  
   Annual Buyback of Personal Days  
   All Other In-Kind/Remuneration

Additional Comments

MORRIS - EAST HANOVER TWP

17. Salaries and Benefits of Certain District Employees

Name Bruce D'Amato  
 Job Title Coordinator/Dir./Mgr./Supvr.

Base Annual Salary 95,595  
 FTE 1.0  
 Shared with Another District? N  
 Member of Collective Bargaining ? N  
 Contract Terms:  
   Beginning Date of Contract 07/01/2012  
   Ending Date of Contract 06/30/2013  
   Annual Work Days 260  
   Annual Vacation Days 21  
   Annual Sick Days 12  
   Annual Personal Days 3  
   Annual Consulting Days 0  
   Other Non-working days 0  
   Description-Other Non-working Days

Benefits:  
 Allowances 75  
 Bonuses 0  
 Stipends 0  
 District Contributions above Teacher amount for:  
   Health Insurance 0  
   Dental Insurance 0  
   Life Insurance 0  
   Other Insurances 0  
   Retirement Plans 0

Post-Employment Benefits 13,500  
 Description of:  
   Buyback of Sick Days  
   Buyback of Vac. Days  
   Buyback of Personal Days  
   Other Post-Emp. Benefits  
   Other Post-Emp. Benefits  
   Other Post-Emp. Benefits

In-Kind and Other Remuneration 0  
 Description of:  
   Annual Buyback of Sick Days  
   Annual Buyback of Vac. Days  
   Annual Buyback of Personal Days  
   All Other In-Kind/Remuneration

Additional Comments

## MORRIS - EAST HANOVER TWP

## 17. Salaries and Benefits of Certain District Employees

Name	Katine Slunt
Job Title	Business Administrator
Base Annual Salary	49,000
FTE	0.4
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2011
Ending Date of Contract	06/30/2012
Annual Work Days	104
Annual Vacation Days	0
Annual Sick Days	0
Annual Personal Days	0
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	Interim Business Administrator
Benefits:	
Allowances	0
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	0
Description of:	
Buyback of Sick Days	Interim Business Administrator
Buyback of Vac. Days	Interim Business Administrator
Buyback of Personal Days	Interim Business Administrator
Other Post-Emp. Benefits	Interim Business Administrator
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

Additional Comments