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03/20/2008

## MORRIS - HARDING TOWNSHIP

## Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2006 Actual	October 15, 2007 Actual	October 15, 2008 Estimated
Pupils on Roll Regular Full-Time	293	286	296
Pupils on Roll - Special Full-Time	24	36	27
Private School Placements	6	6	7
Pupils Sent to Other Districts-Reg Prog	86	81	92
Pupils Sent to Other Dists-Spec Ed Prog	18	16	29
Pupils Received	4	4	4

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## MORRIS - HARDING TOWNSHIP

## Advertised Revenues

Budget Category	Account	2006-07 Actual	2007-08 Revised	2008-09 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		105,016	74,685
Withdrawal from Cap Res-for Local Share	10-307		64,500	
Transfers from Other Funds	10-5200	176		
Revenues from Local Sources:				
Local Tax Levy	10-1210	7,433,536	7,861,922	8,201,698
Tuition	10-1300	21,450	20,100	43,200
Transportation Fees from Individuals	10-1410	11,988	13,000	13,500
Interest Earned on Capital Reserve Funds	10-1XXX	13,095	6,000	4,000
Other Restricted Miscellaneous Revenues	10-1XXX	191,665	12,000	43,227
Unrestricted Miscellaneous Revenues	10-1XXX		62,000	60,000
SUBTOTAL		7,671,734	7,975,022	8,365,625
Revenues from State Sources:				
Transportation Aid	10-3120	234,744	234,744	
Special Education Aid	10-3130	187,893	187,893	
Bilingual Education	10-3140	2,354	2,354	
Extraordinary Aid	10-3131	60,736	65,000	181,809
Consolidated Aid	10-3195	21,258	21,258	
Additional Formula Aid	10-3196	13,387	27,176	
Other State Aids	10-3XXX	23,328	21,761	

Categorical Special Education Aid	10-3132			99,973
Categorical Security Aid	10-3177			31,618
Categorical Transportation Aid	10-3121			232,882
SUBTOTAL		543,700	560,186	546,282
Adjustment for Prior Year Encumbrances			109,844	
Actual Revenues (Over)/Under Expenditures		-102,796		
TOTAL OPERATING BUDGET		8,112,814	8,814,568	8,986,592
GRANTS AND ENTITLEMENTS				
Revenues from Local Sources	20-1XXX	35,323	88,675	38,500
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	1,062		
TOTAL REVENUES FROM STATE SOURCES		1,062		
Revenues from Federal Sources:				
Schoolwide Programs	20-4419		7,706	6,165
I.D.E.A. Part B (Handicapped)	20-4420-4429	80,181	86,799	73,779
Other	20-4XXX	28,257	55,668	44,534
TOTAL REVENUES FROM FEDERAL SOURCES		108,438	150,173	124,478
TOTAL GRANTS AND ENTITLEMENTS		144,823	238,848	162,978
REPAYMENT OF DEBT				
Budgeted Fund Balance	40-303		34,284	
Revenues from Local Sources:				
Local Tax Levy	40-1210	465,589	449,855	485,145
Miscellaneous	40-1XXX	44,153		
TOTAL REVENUES FROM LOCAL SOURCES		509,742	449,855	485,145
Revenues from State Sources:				
Debt Service Aid Type II	40-3160		40,931	44,493
TOTAL LOCAL REPAYMENT OF DEBT		509,742	525,070	529,638
TOTAL REPAYMENT OF DEBT		509,742	525,070	529,638
TOTAL REVENUES/SOURCES		8,767,379	9,578,486	9,679,208

## MORRIS - HARDING TOWNSHIP

## Advertised Appropriations

Budget Category	Account	2006-07 Expenditures	2007-08 Rev. Approp.	2008-09 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	1,904,892	2,008,997	1,965,378
Special Education	11-2XX-100-XXX	280,144	304,099	233,433
Basic Skills/Remedial	11-230-100-XXX	42,068	26,451	81,181
Bilingual Education	11-240-100-XXX	272	600	340
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	43,686	55,313	55,084
School Sponsored Athletics	11-402-100-XXX	48,869	53,392	52,550
Other Instructional Programs	11-4XX-100-XXX		5,760	6,240
Support Services:				
Tuition	11-000-100-XXX	1,826,512	2,180,982	2,262,452
Attendance and Social Work Services	11-000-211-XXX	16,717	17,701	18,588
Health Services	11-000-213-XXX	55,608	67,260	67,519
Students - Related & Extraordinary	11-000-216,217	79,941	89,830	82,650

Guidance	11-000-218-XXX	47,726	51,418	53,584
Child Study Teams	11-000-219-XXX	250,917	308,851	357,374
Improvement of Instructional Services	11-000-221-XXX	157,541	178,938	197,885
Educational Media Services - School Library	11-000-222-XXX	56,728	65,646	73,732
Instructional Staff Training Services	11-000-223-XXX	15,632	21,513	16,900
General Administration	11-000-230-XXX	328,639	355,448	322,454
School Administration	11-000-240-XXX	21,566	24,350	25,198
Central Svcs & Admin Info Technology	11-000-25X-XXX	141,093	124,700	121,440
Operation and Maintenance of Plant Services	11-000-26X-XXX	730,559	756,609	786,255
Student Transportation Services	11-000-270-XXX	803,836	852,557	889,104
Personal Services - Employee Benefits	11-XXX-XXX-2XX	895,556	892,158	1,010,048
Food Services	11-000-310-XXX	371	249	
Total Support Services Expenditures		5,428,942	5,988,210	6,285,183
TOTAL GENERAL CURRENT EXPENSE		7,748,873	8,442,822	8,679,389
CAPITAL EXPENDITURES				
Interest Earned on Capital Reserve	10-604		6,000	4,000
Equipment	12-XXX-XXX-73X	2,841	3,500	7,481
Facilities Acquisition and Construction Services	12-000-4XX-XXX	361,100	353,293	265,038
TOTAL CAPITAL EXPENDITURES		363,941	362,793	276,519
Transfer of Funds to Charter Schools	10-000-100-56X		8,953	30,684
OPERATING BUDGET GRAND TOTAL		8,112,814	8,814,568	8,986,592
SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX	35,323	88,675	38,500
Other State Projects:				
Adult Education	20-XXX-XXX-XXX	1,062		
Total State Projects		1,062		
Federal Projects:				
Schoolwide Programs	20-XXX-XXX-XXX		7,706	6,165
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	80,181	86,799	73,779
Other Special Projects	20-XXX-XXX-XXX	28,257	55,668	44,534
Total Federal Projects		108,438	150,173	124,478
TOTAL GRANTS AND ENTITLEMENTS		144,823	238,848	162,978
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	509,742	525,070	529,638
TOTAL REPAYMENT OF DEBT		509,742	525,070	529,638
Total Expenditures		8,767,379	9,578,486	9,679,208
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
Local Contrib-Transfer to Grants & Entitlements	11-1XX-100-930			
Capital Reserve - Transfer to Repayment of Debt	12-000-400-933			
TOTAL EXPENDITURES NET OF TRANSFERS		8,767,379	9,578,486	9,679,208

## MORRIS - HARDING TOWNSHIP

## Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2006	Audited Balance 6/30/2007	Estimated Balance 6/30/2008

Unreserved:			
General Operating Budget	158,907	328,526	223,510
Repayment of Debt	34,284	34,284	0
Reserved for Specific Purposes:			
General Operating Budget:			
Capital Reserve	305,788	227,452	168,952
Adult Education Programs	0	0	0
Maintenance Reserve	0	0	0
Legal Reserve	105,016	74,685	74,685
Tuition Reserve	0	0	0
Current Expense Emergency Reserve	0	0	0
Reserved for Repayment of Debt	0	0	0

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## MORRIS - HARDING TOWNSHIP

## Advertised Per Pupil Cost Calculations

2008 - 2009

	2005-06 Actual	2006-07 Actual	2007-08 Original Budget	2007-08 Revised Budget	2008-2009 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	15248	17599	17206	17795	18097
Total Classroom Instruction	7862	8729	8809	9162	9140
Classroom-Salaries and Benefits	7312	8033	8042	8208	8302
Classroom-General Supplies and Textbooks	321	450	370	539	440
Classroom-Purchased Services and Other	229	246	397	415	399
Total Support Services	2653	2622	2782	3010	3271
Support Services-Salaries and Benefits	2435	2245	2503	2602	2571
Total Administrative Costs	1894	1822	1736	1796	1712
Administration-Salaries and Benefits	1245	1370	1308	1381	1272
Total Operations and Maintenance of Plant	2470	2437	2264	2447	2537
Operations & Maintenance of Plant-Salary & Ben.	662	687	643	680	688
Total Food Services Costs	2	1	0	1	0
Total Extracurricular Costs	333	359	350	358	357
Total Equipment Costs	47	9	10	11	23
Employee Benefits as a % of Salaries	27.7	28.0	28.6	26.1	30.4

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2008 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 2007-08 revised appropriations and 2008-09 budgeted appropriations presented in this advertised budget. Total 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.

MORRIS - HARDING TOWNSHIP

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	08-09 Amount	Description of circumstances
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Total Unusual Revenues:

0

Total Unusual Appropriations:

0

MORRIS - HARDING TOWNSHIP

Shared Services -- Description of Shared Services

2008 - 2009 will have a inter-local agreement to share supervisor  
of student services with Long Hill School district.  
District belongs to Ed-Data purchasing Coop  
District belongs to School Alliance Insurance Fund sharing insurance risk

MORRIS - HARDING TOWNSHIP

22a. Estimated Tax Rate Information

A. Estimated 08-09 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	8,031,810 (A)
Estimated Net Taxable Valuation (as of 10/01/2007 )	1,966,563,766 (B)
Estimated 08-09 General Fund School Tax Rate=(A)/(B)X100	0.4084 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	8,437,416 (D)
Estimated Net Taxable Valuation (as of 10/01/2007 )	1,966,563,766 (E)
Estimated 08-09 Total School Tax Rate=(D)/(E)X100	0.4290 (F)

B. Estimated 08-09 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	8,031,810 (G)
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Estimated Equalized Valuation (as of 10/01/2007 )	2,697,523,596 (H)
Estimated 08-09 Equalized General Fund School	
Tax Rate=(G)/(H)X100	0.2977 (I)

## WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	8,437,416 (J)
Estimated Equalized Valuation (as of 10/01/2007 )	2,697,523,596 (K)
Estimated 08-09 Equalized Total School	
Tax Rate=(J)/(K)X100	0.3128 (L)