

12/16/2009

WARREN - HARMONY TWP

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2007 Actual	October 15, 2008 Actual	October 15, 2009 Estimated
Pupils on Roll Regular Full-Time	266	271	241
Pupils on Roll - Special Full-Time	41	48	45
Private School Placements	5	4	4
Pupils Sent to Other Districts-Reg Prog	101	94	123
Pupils Sent to Other Dists-Spec Ed Prog	23	20	9
Pupils Received	10	15	7

WARREN - HARMONY TWP

Advertised Revenues

Budget Category	Account	2007-08 Actual	2008-09 Revised	2009-10 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		225,000	225,000
Withdrawal from Cap Res-for Local Share	10-307			570,527
Withdrawal from Tuition Reserve-for Tuition adj.	10-311		45,000	
Transfers from Other Funds	10-5200	195,887		
Revenues from Local Sources:				
Local Tax Levy	10-1210	5,174,000	5,380,960	5,503,600
Tuition	10-1300	113,054	50,800	26,203
Interest Earned on Capital Reserve Funds	10-1XXX	24,318	24,000	12,000
Other Restricted Miscellaneous Revenues	10-1XXX	53,522		
Unrestricted Miscellaneous Revenues	10-1XXX		47,000	31,000
SUBTOTAL		5,364,894	5,502,760	5,572,803
Revenues from State Sources:				
Transportation Aid	10-3120	197,114		
Special Education Aid	10-3130	236,907		
Bilingual Education	10-3140	4,636		
Stabilization Aid	10-3171	29,046		
Extraordinary Aid	10-3131	17,550	44,587	
Consolidated Aid	10-3195	48,825		
Additional Formula Aid	10-3196	31,457		
Other State Aids	10-3XXX	3,278		
Categorical Special Education Aid	10-3132		208,388	213,235
Categorical Security Aid	10-3177		28,678	33,332
Adjustment Aid	10-3178		131,413	110,679
Categorical Transportation Aid	10-3121		165,805	177,038
SUBTOTAL		568,813	578,871	534,284
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200			1,394
SUBTOTAL				1,394
Adjustment for Prior Year Encumbrances			6,884	
Actual Revenues (Over)/Under Expenditures		-112,166		
TOTAL OPERATING BUDGET		6,017,428	6,358,515	6,904,008
GRANTS AND ENTITLEMENTS				
Revenues from Federal Sources:				
Title I	20-4411-4416		7,025	7,025
I.D.E.A. Part B (Handicapped)	20-4420-4429	90,951	90,983	90,983
Other	20-4XXX	46,193	30,000	
TOTAL REVENUES FROM FEDERAL SOURCES		137,144	128,008	98,008
TOTAL GRANTS AND ENTITLEMENTS		137,144	128,008	98,008
REPAYMENT OF DEBT				
Budgeted Fund Balance	40-303		1	1
Revenues from Local Sources:				
Local Tax Levy	40-1210	305,598	292,472	299,347
TOTAL REVENUES FROM LOCAL SOURCES		305,598	292,472	299,347
TOTAL LOCAL REPAYMENT OF DEBT		305,598	292,473	299,348
Actual Revenues (Over)/Under Expenditures		-1		
TOTAL REPAYMENT OF DEBT		305,597	292,473	299,348
TOTAL REVENUES/SOURCES		6,460,169	6,778,996	7,301,364

WARREN - HARMONY TWP

Advertised Appropriations

Budget Category	Account	2007-08 Expenditures	2008-09 Rev. Approp.	2009-10 Appropriations
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GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	1,349,034	1,399,692	1,476,284
Special Education	11-2XX-100-XXX	505,337	621,562	480,968
Basic Skills/Remedial	11-230-100-XXX	54,504	18,800	4,150
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	25,541	19,000	16,650
Support Services:				
Tuition	11-000-100-XXX	1,636,253	1,719,679	1,962,930
Health Services	11-000-213-XXX	77,427	81,520	84,870
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	140,805	150,356	158,105
Guidance	11-000-218-XXX	30,298	16,460	17,219
Child Study Teams	11-000-219-XXX	138,409	137,815	130,826
Improvement of Instructional Services	11-000-221-XXX	4,036	7,923	6,000
Educational Media Services - School Library	11-000-222-XXX	81,085	97,317	82,895
Instructional Staff Training Services	11-000-223-XXX	2,611	567	3,500
General Administration	11-000-230-XXX	222,981	248,700	242,900
School Administration	11-000-240-XXX	129,966	99,435	34,386
Central Svcs & Admin Info Technology	11-000-25X-XXX	84,038	87,891	80,219
Operation and Maintenance of Plant Services	11-000-26X-XXX	437,085	433,340	401,557
Student Transportation Services	11-000-270-XXX	332,754	350,850	329,545
Personal Services - Employee Benefits	11-XXX-XXX-2XX	746,052	823,608	800,477
Total Support Services Expenditures		4,063,800	4,255,461	4,335,429
TOTAL GENERAL CURRENT EXPENSE		5,998,216	6,314,515	6,313,481
CAPITAL EXPENDITURES				
Interest Earned on Capital Reserve	10-604		24,000	12,000
Equipment	12-XXX-XXX-73X	19,212	8,000	8,000
Facilities Acquisition and Construction Services	12-000-4XX-XXX		12,000	570,527
TOTAL CAPITAL EXPENDITURES		19,212	44,000	590,527
OPERATING BUDGET GRAND TOTAL		6,017,428	6,358,515	6,904,008
SPECIAL GRANTS AND ENTITLEMENTS				
Title I	20-XXX-XXX-XXX		7,025	7,025
Federal Projects:				
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	90,951	90,983	90,983
Other Special Projects	20-XXX-XXX-XXX	46,193	30,000	
Total Federal Projects		137,144	128,008	98,008
TOTAL GRANTS AND ENTITLEMENTS		137,144	128,008	98,008
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	305,597	292,473	299,348
TOTAL REPAYMENT OF DEBT		305,597	292,473	299,348
Total Expenditures		6,460,169	6,778,996	7,301,364
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		6,460,169	6,778,996	7,301,364

WARREN - HARMONY TWP

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2007	Audited Balance 6/30/2008	Estimated Balance 6/30/2009	E
Unreserved:				
General Operating Budget	564,593	463,125	463,125	
Repayment of Debt	1	2	1	
Reserved for Specific Purposes:				
General Operating Budget:				
Capital Reserve	597,921	818,126	842,126	
Adult Education Programs	0	0	0	
Maintenance Reserve	0	0	0	
Legal Reserve	0	0	0	
Tuition Reserve	45,000	45,000	0	
Current Expense Emergency Reserve	0	0	0	
Reserved for Repayment of Debt	0	0	0	

WARREN - HARMONY TWP

Advertised Per Pupil Cost Calculations

2009 - 2010

	2006-07 Actual	2007-08 Actual	2008-09 Original Budget	2008-09 Revised Budget	2009-2010 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	12389	12935	13571	13304	14059
Total Classroom Instruction	7347	7697	8360	8126	8784
Classroom-Salaries and Benefits	6791	7245	7853	7685	8335
Classroom-General Supplies and Textbooks	323	233	243	248	259

Classroom-Purchased Services and Other	232	218	264	193	190
Total Support Services	2037	1891	1905	1933	2128
Support Services-Salaries and Benefits	1729	1694	1695	1737	1895
Total Administrative Costs	1522	1708	1703	1672	1525
Administration-Salaries and Benefits	1216	1408	1379	1353	1189
Total Operations and Maintenance of Plant	1372	1536	1526	1497	1546
Operations & Maintenance of Plant-Salary & Ben.	641	614	631	615	615
Total Food Services Costs				0	0
Total Extracurricular Costs	112	104	78	76	76
Total Equipment Costs	61	62	26	25	28
Employee Benefits as a % of Salaries	28.1	27.6	30.2	29.1	30.1

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2009 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 2008-09 revised appropriations and 2009-10 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.

WARREN - HARMONY TWP

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	09-10 Amount	Description of circumstances
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Total Unusual Revenues: 0 Total Unusual Appropriations: 0

WARREN - HARMONY TWP

Shared Services -- Description of Shared Services

The Harmony Township School District participates in a coordinated transportation program for its special education students with the Warren County Special Services School District.

The Harmony Township School District participates in the Hunterdon County Educational Services Commission's purchasing program for the purchase of teaching supplies, office supplies, and heating oil.

WARREN - HARMONY TWP

22a. Estimated Tax Rate Information

A. Estimated 09-10 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	5,503,600 (A)
Estimated Net Taxable Valuation (as of 10/01/2008)	492,033,507 (B)
Estimated 09-10 General Fund School Tax Rate=(A)/(B)X100	1.1185 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	5,802,947 (D)
Estimated Net Taxable Valuation (as of 10/01/2008)	492,033,507 (E)
Estimated 09-10 Total School Tax Rate=(D)/(E)X100	1.1794 (F)

B. Estimated 09-10 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	5,503,600 (G)
Estimated Equalized Valuation (as of 10/01/2008)	666,108,609 (H)
Estimated 09-10 Equalized General Fund School Tax Rate=(G)/(H)X100	0.8262 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	5,802,947 (J)
Estimated Equalized Valuation (as of 10/01/2008)	666,108,609 (K)
Estimated 09-10 Equalized Total School Tax Rate=(J)/(K)X100	0.8712 (L)

WARREN - HARMONY TWP

17. Salaries and Benefits of Certain District Employees

Name Jason Kornegay
 Job Title Superintendent

Base Annual Salary 112,500
 FTE 1
 Shared with Another District? N

Contract Terms:
 Beginning Date of Contract 07/01/2007
 Ending Date of Contract 06/30/2010
 Annual Work Days 260
 Annual Vacation Days 20
 Annual Sick Days 12
 Annual Personal Days 3
 Annual Consulting Days 0
 Other Non-working days 0
 Description-Other Non-working Days

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
 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

WARREN - HARMONY TWP

17. Salaries and Benefits of Certain District Employees

Name David Frinzi
 Job Title Other
 Assistant Principal

Base Annual Salary 76,014
 FTE 1
 Shared with Another District? N

Contract Terms:
 Beginning Date of Contract 07/01/2008
 Ending Date of Contract 06/30/2009
 Annual Work Days 200
 Annual Vacation Days 0
 Annual Sick Days 10
 Annual Personal Days 2
 Annual Consulting Days 0
 Other Non-working days 0
 Description-Other Non-working Days

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
 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

WARREN - HARMONY TWP

17. Salaries and Benefits of Certain District Employees

Name Raelene Catterson
 Job Title Business Administrator

Base Annual Salary 71,500
 FTE 1
 Shared with Another District? N
 Contract Terms:
 Beginning Date of Contract 11/01/2008
 Ending Date of Contract 06/30/2009
 Annual Work Days 260
 Annual Vacation Days 14
 Annual Sick Days 12
 Annual Personal Days 3
 Annual Consulting Days 0
 Other Non-working days 0
 Description-Other Non-working Days

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
 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