

Morris County - Parsippany-Troy Hills Township School District

Notice is hereby given to the legal voters of the Parsippany-Troy Hills Township School District, in the County of Morris, of the State of New Jersey, that a Public Hearing will be held at the Dr. Frank A. Calabria Education Center of the Parsippany-Troy Hills Board of Education, 292 Parsippany Road, Parsippany, NJ 07054, on April 30, 2020 at 7:00 pm, for the purpose of conducting a public hearing on the following budget for the 2020-2021 school year.

Enrollment Categories	Advertised Enrollments		
	October 15, 2018 Actual	October 15, 2019 Actual	October 15, 2020 Estimated
Pupils On Roll Regular Full-Time	6,284	6,320	6,365
Pupils On Roll Regular Shared-Time	25	36	35
Pupils On Roll - Special Full-Time	862	870	847
Pupils On Roll - Special Shared-Time	26	18	17
Subtotal - Pupils On Roll	7,197	7,244	7,284
Private School Placements	68	63	62
Interest Earned on Capital Reserve Funds	2	1	0
Pupils Sent to Other Districts - Reg Prog	11	11	11
Pupils Sent to Other Disls - Spec Ed Prog	87	82	81
Pupils Received	1	1	1
Pupils in State Facilities			

**Morris County - Parsippany-Troy Hills Township School District
Advertised Revenues**

Budget Category	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	135,975,887	139,800,994	142,597,014
Total Tuition	10-1300	234,061	225,000	225,000
Rents and Royalties	10-1910	45,383	50,000	50,000
Unrestricted Miscellaneous Revenues	10-19XX	584,358	550,000	550,000
Interest Earned on Capital Reserve Funds	10-19XX	0	5,000	5,000
Total Revenues from Local Sources		136,839,689	140,630,994	143,427,014
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	1,183,059	1,163,059	1,163,059
Extraordinary Aid	10-3133	1,480,892	300,000	300,000
Categorical Special Education Aid	10-3132	4,122,500	4,684,007	5,598,939
Equalization Aid	10-3176	92,029	92,029	92,029
Categorical Security Aid	10-3177	152,564	152,564	152,564
Other State Aids	10-3XXX	95,810	0	0
Total Revenues from State Sources		7,115,854	6,301,659	7,306,591
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	31,694	54,999	51,242
Total Revenues from Federal Sources		31,694	54,999	51,242
Budgeted Fund Balance-Operating Budget	10-303	0	4,860,057	5,583,292
Adjustment for Prior Year Encumbrances		0	377,755	0
Actual Revenues (Over)/Under Expenditures		-2,037,340	0	0
Total Operating Budget		141,949,997	152,315,464	156,368,139
Grants and Entitlements:				
Other Revenue from Local Sources	20-1XXX	19,222	18,283	0
Total Revenues from Local Sources	20-1XXX	19,222	18,283	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	224,909	244,874	244,874
Total Revenues from State Sources		224,909	244,874	244,874
Revenues from Federal Sources:				
Title I	20-4411-4416	449,225	372,597	298,078
Title II	20-4451-4455	127,821	107,885	86,307
Title III	20-4491-4494	188,304	136,299	109,038
Title IV	20-4471-4474	17,976	18,538	18,538
I.D.E.A. Part B (Handicapped)	20-4420-4429	1,650,595	1,684,858	1,347,896
Total Revenues from Federal Sources		2,433,921	2,224,811	1,859,847
Total Grants and Entitlements		2,678,052	2,587,968	2,104,721
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	2,805,531	2,813,027	2,816,017
Total Revenues from Local Sources		2,805,531	2,813,027	2,816,017
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	572,603	573,823	574,433
Total Local Repayment of Debt		3,378,134	3,386,850	3,390,450
Actual Revenues (Over)/Under Expenditures		1,516	0	0
Total Repayment of Debt		3,379,650	3,386,850	3,390,450
Total Revenues/Sources		148,007,399	158,290,282	161,863,310
Total Revenues/Sources Not of Transfers		148,007,399	158,290,282	161,863,310

**Morris County - Parsippany-Troy Hills Township School District
Advertised Per Pupil Cost Calculations**

Proposed Budget	2017-18 Actual	2018-19 Actual	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,839	\$17,043	\$17,963	\$18,038	\$18,354
Total Classroom Instruction	\$9,387	\$9,661	\$10,269	\$10,260	\$10,636
Classroom-Salaries and Benefits	\$8,925	\$9,131	\$9,724	\$9,718	\$10,029
Classroom-General Supplies and Textbooks	\$152	\$188	\$286	\$280	\$344
Classroom-Purchased Services	\$310	\$342	\$258	\$262	\$265
Total Support Services	\$3,251	\$3,352	\$3,412	\$3,443	\$3,407
Support Services-Salaries and Benefits	\$2,898	\$2,996	\$3,160	\$3,138	\$3,217
Total Administrative Costs	\$1,633	\$1,657	\$1,759	\$1,779	\$1,747
Administration Salaries and Benefits	\$1,376	\$1,380	\$1,427	\$1,427	\$1,466
Total Operations and Maintenance of Plant	\$1,989	\$1,920	\$2,041	\$2,064	\$2,062
Operations and Maintenance-Salaries and Benefits	\$1,157	\$1,146	\$1,220	\$1,217	\$1,239
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$403	\$395	\$422	\$423	\$437
Total Equipment Costs	\$11	\$69	\$29	\$37	\$38
Legal Costs	\$19	\$23	\$33	\$33	\$33
Employee Benefits as a percentage of salaries*	28.65%	27.45%	29.83%	29.24%	28.50%

* 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 and can be found on the Department of Education 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 2019-20 revised appropriations and the 2020-21 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 Costs, 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 County - Parsippany-Troy Hills Township School District
Advertised Appropriations**

Budget Category	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	40,380,859	42,954,445	44,678,629
Special Education-Instruction	11-2XX-100-XXX	10,956,063	11,352,081	11,974,472
Basic Skills/Remedial-Instruction	11-230-100-XXX	2,108,433	2,188,468	2,457,665
Bilingual Education-Instruction	11-240-100-XXX	1,350,197	1,378,002	1,411,219
Vocational Programs-Local-Instruction	11-3XX-100-XXX	70,252	77,085	90,025
School-Sponsored Curricular or Extracurricular Activities-Instruction	11-401-100-XXX	498,788	630,124	638,734
School-Sponsored Athletics-Instruction	11-402-100-XXX	1,630,049	1,877,997	1,969,164
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	8,037,393	8,259,109	8,664,913
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	100,869	106,644	108,255
Undistributed Expenditures-Health Services	11-000-213-XXX	1,447,037	1,545,979	1,530,144
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	3,528,126	3,676,382	2,890,520
Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	4,195,745	4,083,136	4,359,090
Undistributed Expenditures-Guidance	11-000-218-XXX	3,283,823	3,321,385	3,378,140
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	2,770,476	2,943,056	3,207,872
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	2,080,640	1,959,065	1,957,346
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	1,812,427	1,834,111	1,823,502
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	86,570	177,140	214,775
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	1,254,622	1,669,355	1,565,966
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	4,726,396	4,876,993	5,064,476
Undistributed Expenditures-Central Services	11-000-251-XXX	1,891,119	2,015,301	1,808,924
Undistributed Expenditures-Administrative Information Technology	11-000-252-XXX	1,881,983	2,072,928	1,993,269
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	11,927,877	12,857,099	12,918,749
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	7,834,401	8,006,223	8,491,672
Personal Services-Employee Benefits	11-XXX-XXX-2XX	23,410,068	26,182,506	26,619,273
Undistributed Expenditures		80,264,574	85,596,312	86,597,886
Total General Current Expense		137,458,215	146,045,314	150,017,794
Capital Expenditures:				
Equipment	12-XXX-XXX-730	494,167	263,640	258,588
Facilities Acquisition and Construction Services	12-000-400-XXX	3,635,904	5,529,231	5,542,698
Interest Deposit to Capital Reserve	10-604	0	5,000	5,000
Total Capital Outlay		4,030,071	5,797,871	5,807,286
Transfer of Funds to Charter Schools	10-000-100-56X	460,411	472,279	543,059
General Fund Grand Total		141,949,697	152,315,464	156,368,139
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	19,222	18,283	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	20,773	23,509	23,509
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	33,333	28,392	28,392
Nonpublic Handicapped Services	20-XXX-XXX-XXX	74,249	66,755	66,755
Nonpublic Learning Services	20-XXX-XXX-XXX	46,250	43,262	43,262
Nonpublic Technology Initiative	20-XXX-XXX-XXX	14,004	16,056	16,056
Nonpublic Security Aid	20-XXX-XXX-XXX	36,300	69,900	66,900
Total Other State Projects		224,909	244,874	244,874
Total State Projects	20-XXX-XXX-XXX	224,909	244,874	244,874
Federal Projects:				
Title I	20-XXX-XXX-XXX	449,225	372,597	298,078
Title II	20-XXX-XXX-XXX	127,821	107,885	86,307
Title III	20-XXX-XXX-XXX	188,304	136,299	109,038
Title IV	20-XXX-XXX-XXX	17,976	18,538	18,538
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	1,650,595	1,684,858	1,347,896
Total Federal Projects	20-XXX-XXX-XXX	2,433,921	2,224,811	1,859,847
Total Special Revenue Funds		2,678,052	2,587,968	2,104,721
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	3,378,650	3,386,850	3,390,450
Total Debt Service Funds		3,379,650	3,386,850	3,390,450
Total Expenditures/Appropriations		148,007,399	158,290,282	161,863,310
Total Expenditures Net of Transfers		148,007,399	158,290,282	161,863,310

**Morris County - Parsippany-Troy Hills Township School District
Advertised Recapitulation of Balances**

Budget Category	Audited Balance 06-30-2018	Audited Balance 06-30-2019	Estimated Balance 06-30-2020	Estimated Balance 06-30-2021
Unrestricted:				
-General Operating Budget	3,841,453	4,124,496	4,124,496	3,038,754
-Repayment of Debt	1,516	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
-Capital Reserve	2,067,845	3,268,845	3,274,845	3,279,845
-Adult Education Programs	0	0	0	0
-Maintenance Reserve	0	0	0	0
-Legal Reserve	2,270,980	9,357,607	4,497,550	0
-Tuition Reserve	0	0	0	0
-Current Expense Emergency Reserve	265,506	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

**Morris County - Parsippany-Troy Hills Township School District
Capital Projects**

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
DISTRICT ROOF REPLACEMENT	1	\$2,147,384	Y	Y	Y
DISTRICT FLOORING REPLACEMENT	2	\$1,050,000	Y	Y	Y
DISTRICT PAVING & CONCRETE REPLACEMENT	3	\$118,410	Y	Y	Y
DISTRICT EXTERIOR DOOR REPLACEMENT	4	\$200,000	Y	Y	Y
DISTRICT BLEACHER REPLACEMENT	5	\$152,666	Y	Y	Y
DISTRICT AIR-CONDITIONING INSTALLATION	6	\$103,500	Y	Y	Y
DISTRICT ARCHITECT FEES	7	\$300,000	Y	Y	Y
LEASE PURCHASE AGREEMENTS - PRINCIPAL	8	\$1,161,495	Y	Y	Y
DISTRICT DIVIDER REPLACEMENT	9	\$25,332	Y	Y	Y
DISTRICT FENCE REPLACEMENT	10	\$17,270	Y	Y	Y

The complete budget will be on file and open to examination at the Dr. Frank A. Calabria Education Center, 292 Parsippany Road, Parsippany, Morris County, New Jersey between the hours of 8:30 am and 4:00 pm Monday through Friday, including holidays. The school district has proposed programs and services in addition to the New Jersey Student Learning Standards adopted by the State Board of Education.