

□

08/26/2010

MORRIS - ROXBURY TWP

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2008 Actual	October 15, 2009 Actual	October 15, 2010 Estimated
Pupils on Roll Regular Full-Time	3836	3745	3717
Pupils on Roll Regular Shared-Time	6	8	8
Pupils on Roll - Special Full-Time	520	528	525
Pupils on Roll - Special Shared-Time	4	6	6
Private School Placements	73	64	67
Pupils Sent to Other Districts-Reg Prog	1		
Pupils Sent to Other Dists-Spec Ed Prog	24	18	16
Pupils Received	198	193	193
Pupils in State Facilities	4	1	1

□

MORRIS - ROXBURY TWP

Advertised Revenues

Budget Category	Account	2008-09 Actual	2009-10 Revised	2010-11 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		679,686	1,757,138
Withdraw from Cap Res-Excess Cost & Oth Cap Prj	10-309			90,000
Revenues from Local Sources:				
Local Tax Levy	10-1210	44,263,323	46,502,323	47,061,915
Tuition	10-1300	2,701,308	2,924,331	2,821,818
Transportation Fees from Individuals	10-1410	46,129	50,000	50,000
Interest Earned on Capital Reserve Funds	10-1XXX	895	100	100
Other Restricted Miscellaneous Revenues	10-1XXX	452,975	613,959	668,802
Unrestricted Miscellaneous Revenues	10-1XXX	323,289	410,000	585,000
SUBTOTAL		47,787,919	50,500,713	51,187,635
Revenues from State Sources:				
Extraordinary Aid	10-3131	633,433	384,566	457,228
Other State Aids	10-3XXX	21,405		
Categorical Special Education Aid	10-3132	2,359,269	2,414,935	656,149
Equalization Aid	10-3176	10,740,125	10,724,659	10,811,652
Categorical Security Aid	10-3177	329,400	342,134	
Categorical Transportation Aid	10-3121	1,089,508	1,300,166	
SUBTOTAL		15,173,140	15,166,460	11,925,029
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200		14,639	29,483
SUBTOTAL			14,639	29,483
Adjustment for Prior Year Encumbrances			73,663	
Actual Revenues (Over)/Under Expenditures		796,019		
TOTAL OPERATING BUDGET		63,757,078	66,435,161	64,989,285
GRANTS AND ENTITLEMENTS				
Revenues from Local Sources				
	20-1XXX	16,717		
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	183,519	155,962	132,566
TOTAL REVENUES FROM STATE SOURCES		183,519	155,962	132,566
Revenues from Federal Sources:				
Title I	20-4411-4416	94,110	79,971	67,975
Title VI	20-4417-4418		4,631	3,936
I.D.E.A. Part B (Handicapped)	20-4420-4429	987,313	806,000	786,000
Other	20-4XXX	154,893		
TOTAL REVENUES FROM FEDERAL SOURCES		1,236,316	890,602	857,911
TOTAL GRANTS AND ENTITLEMENTS		1,436,552	1,046,564	990,477
REPAYMENT OF DEBT				
Budgeted Fund Balance	40-303		34,376	85,619
Transfers from Other Funds	40-5200	85,619		
Revenues from Local Sources:				
Local Tax Levy	40-1210	2,171,656	2,235,130	2,191,817
TOTAL REVENUES FROM LOCAL SOURCES		2,171,656	2,235,130	2,191,817
TOTAL LOCAL REPAYMENT OF DEBT		2,257,275	2,269,506	2,277,436
Actual Revenues (Over)/Under Expenditures		5,101		
TOTAL REPAYMENT OF DEBT		2,262,376	2,269,506	2,277,436
TOTAL REVENUES/SOURCES		67,456,006	69,751,231	68,257,198

MORRIS - ROXBURY TWP

Advertised Appropriations

Budget Category	Account	2008-09 Expenditures	2009-10 Rev. Approp.	2010-11 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	19,284,549	20,175,389	19,418,132
Special Education	11-2XX-100-XXX	4,167,891	4,328,182	4,661,977
Basic Skills/Remedial	11-230-100-XXX	584,474	598,756	599,273
Bilingual Education	11-240-100-XXX	152,606	170,613	174,293
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	322,992	245,414	224,545
School Sponsored Athletics	11-402-100-XXX	885,881	879,855	931,413
Other Instructional Programs	11-4XX-100-XXX	5,650		

Support Services:				
Tuition	11-000-100-XXX	4,669,056	4,941,127	4,758,679
Attendance and Social Work Services	11-000-211-XXX	219,034	262,646	179,184
Health Services	11-000-213-XXX	612,413	641,644	663,848
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	1,751,081	1,822,683	1,776,892
Guidance	11-000-218-XXX	1,180,640	1,243,105	1,069,668
Child Study Teams	11-000-219-XXX	1,296,333	1,305,905	1,160,561
Improvement of Instructional Services	11-000-221-XXX	408,808	448,561	453,661
Educational Media Services - School Library	11-000-222-XXX	1,030,663	1,017,378	1,163,398
Instructional Staff Training Services	11-000-223-XXX	424,568	501,643	480,632
General Administration	11-000-230-XXX	940,543	833,103	750,233
School Administration	11-000-240-XXX	2,320,016	2,400,675	2,106,114
Central Svcs & Admin Info Technology	11-000-25X-XXX	881,883	965,511	925,514
Operation and Maintenance of Plant Services	11-000-26X-XXX	6,535,101	6,492,560	6,225,911
Student Transportation Services	11-000-270-XXX	4,536,652	4,973,913	4,545,959
Personal Services - Employee Benefits	11-XXX-XXX-2XX	10,728,559	11,303,505	11,790,430
Food Services	11-000-310-XXX	50,000	30,000	
Total Support Services Expenditures		37,585,350	39,183,959	38,050,684
TOTAL GENERAL CURRENT EXPENSE		62,989,393	65,582,168	64,060,317
CAPITAL EXPENDITURES				
Interest Earned on Capital Reserve	10-604		100	100
Equipment	12-XXX-XXX-73X	196,374	75,735	8,000
Facilities Acquisition and Construction Services	12-000-4XX-XXX	66,200		140,997
Capital Reserve-Transfer to Capital Expend Fund	12-000-4XX-931			90,000
TOTAL CAPITAL EXPENDITURES		262,574	75,835	239,097
SPECIAL SCHOOLS				
Summer School:				
Instruction	13-422-100-XXX	41,139	50,318	50,200
Support Services	13-422-200-XXX	5,100	9,240	9,240
Total Summer School		46,239	59,558	59,440
Other Special Schools:				
Instruction	13-4XX-100-XXX	327,834	492,731	449,500
Support Services	13-4XX-200-XXX	98,088	199,905	159,862
Total Other Special Schools		425,922	692,636	609,362
TOTAL SPECIAL SCHOOLS		472,161	752,194	668,802
Transfer of Funds to Charter Schools	10-000-100-56X	32,950	24,964	21,069
OPERATING BUDGET GRAND TOTAL		63,757,078	66,435,161	64,989,285
SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX	16,717		
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	22,504	20,563	17,478
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	39,080	43,134	40,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	72,215	49,615	38,836
Nonpublic Nursing Services	20-XXX-XXX-XXX	32,656	27,758	23,594
Nonpublic Technology Initiative	20-XXX-XXX-XXX	16,505	14,892	12,658
Other Special Projects	20-XXX-XXX-XXX	559		
Total State Projects		183,519	155,962	132,566
Federal Projects:				
Title I	20-XXX-XXX-XXX	94,110	79,971	67,975
Title VI	20-XXX-XXX-XXX		4,631	3,936
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	987,313	806,000	786,000
Other Special Projects	20-XXX-XXX-XXX	154,893		
Total Federal Projects		1,236,316	890,602	857,911
TOTAL GRANTS AND ENTITLEMENTS		1,436,552	1,046,564	990,477
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	2,262,376	2,269,506	2,277,436
TOTAL REPAYMENT OF DEBT		2,262,376	2,269,506	2,277,436
Total Expenditures		67,456,006	69,751,231	68,257,198
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			
Transfer Property Sale Proceeds to Debt Svc Res	11-000-520-934			
TOTAL EXPENDITURES NET OF TRANSFERS		67,456,006	69,751,231	68,257,198

MORRIS - ROXBURY TWP

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2008	Audited Balance 6/30/2009	Estimated Balance 6/30/2010	Estimated Balance 6/30/2011
Unassigned:				
General Operating Budget	1,725,335	2,225,100	1,545,414	707,230
Repayment of Debt	125,096	119,995	85,619	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	120,434	121,329	121,429	31,529
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	1,794,201	918,954	918,954	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	0
Restricted for Repayment of Debt	0	0	0	0

MORRIS - ROXBURY TWP

Advertised Per Pupil Cost Calculations

	2010 - 2011				
	2007-08 Actual	2008-09 Actual	2009-10 Original Budget	2009-10 Revised Budget	2010-2011 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	12202	12326	13005	13138	13020
Total Classroom Instruction	6887	6999	7389	7471	7521
Classroom-Salaries and Benefits	6469	6681	7033	7105	7146
Classroom-General Supplies and Textbooks	305	203	218	226	237
Classroom-Purchased Services and Other	113	115	139	140	138
Total Support Services	1814	1956	2082	2082	2045
Support Services-Salaries and Benefits	1558	1698	1793	1778	1753
Total Administrative Costs	1100	1164	1174	1209	1111
Administration-Salaries and Benefits	926	988	1001	1034	945
Legal Costs	0	0	20	22	15
Total Operations and Maintenance of Plant	1667	1707	1725	1738	1695
Operations & Maintenance of Plant-Salary & Ben.	963	959	1002	1002	981
Total Food Services Costs	15	12	7	7	0
Total Extracurricular Costs	267	322	304	307	323
Total Equipment Costs	46	45	9	18	2
Employee Benefits as a % of Salaries	28.0	27.8	28.2	28.2	30.5

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2010 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 2009-10 revised appropriations and 2010-11 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 - ROXBURY TWP

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	10-11 Amount	Description of circumstances
Total Unusual Revenues:	0	Total Unusual Appropriations:	0

MORRIS - ROXBURY TWP

Shared Services -- Description of Shared Services

The District participates with the Morris County Co-Op as well as bidding with Ed Data that combines districts in several counties. The District and the Township and District negotiated an interlocal agreement for a turf field. The District and Township also share fuel costs for buses and town vehicles. The District and Township share any equipment that can be done. The District and Township will share the new DPW facility and adhere to the state mandate for cleaning school vehicles. A sharing of sports fields as well as buildings is on going. The District and Township are looking at reducing costs by combining calendars, share grounds maintenance and the purchase of additional bike racks. The District shares services with other Districts for transportation. The District shares services by providing lunches to two Private Schools in Roxbury.

MORRIS - ROXBURY TWP

22a. Estimated Tax Rate Information

A. Estimated 10-11 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	46,782,119 (A)
Estimated Net Taxable Valuation (as of 01/01/2010)	2,069,032,918 (B)
Estimated 10-11 General Fund School Tax Rate=(A)/(B)X100	2.2611 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	48,983,236 (D)
Estimated Net Taxable Valuation (as of 01/01/2010)	2,069,032,918 (E)
Estimated 10-11 Total School Tax Rate=(D)/(E)X100	2.3674 (F)

B. Estimated 10-11 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	46,782,119 (G)
Estimated Equalized Valuation (as of 10/01/2009)	3,739,143,613 (H)
Estimated 10-11 Equalized General Fund School Tax Rate=(G)/(H)X100	1.2511 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	48,983,236 (J)
Estimated Equalized Valuation (as of 10/01/2009)	3,739,143,613 (K)
Estimated 10-11 Equalized Total School Tax Rate=(J)/(K)X100	1.3100 (L)

MORRIS - ROXBURY TWP

17. Salaries and Benefits of Certain District Employees

Name	Dr. Michael Rossi
Job Title	Superintendent Superintendent of Schools
Base Annual Salary	174,720
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2008
Ending Date of Contract	06/30/2011
Annual Work Days	260
Annual Vacation Days	25
Annual Sick Days	15
Annual Personal Days	5
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:	
Allowances	3,000
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	246
Life Insurance	0
Other Insurances	0
Retirement Plans	0

Post-Employment Benefits	26,424
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 - ROXBURY TWP

17. Salaries and Benefits of Certain District Employees

Name	Dr. James Heinegg
Job Title	Assistant Superintendent Assistant Superintendent
Base Annual Salary	137,700
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	01/01/2009
Ending Date of Contract	06/30/2010
Annual Work Days	260
Annual Vacation Days	25
Annual Sick Days	12
Annual Personal Days	5
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:	
Allowances	2,100
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	201
Life Insurance	0
Other Insurances	0
Retirement Plans	0

Post-Employment Benefits	18,815
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 - ROXBURY TWP

17. Salaries and Benefits of Certain District Employees

Name Dr. Gregory McGann
 Job Title Other
 Director of Human Resources
 Base Annual Salary 127,500
 FTE 1.0
 Shared with Another District? N
 Member of Collective Bargaining ? N
 Contract Terms:
 Beginning Date of Contract 01/01/2009
 Ending Date of Contract 06/30/2010
 Annual Work Days 260
 Annual Vacation Days 25
 Annual Sick Days 12
 Annual Personal Days 5
 Annual Consulting Days 0
 Other Non-working days 0
 Description-Other Non-working Days

Benefits:
 Allowances 2,100
 Bonuses 0
 Stipends 0
 District Contributions above Teacher amount for:
 Health Insurance 0
 Dental Insurance 201
 Life Insurance 0
 Other Insurances 0
 Retirement Plans 0

Post-Employment Benefits 15,925

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 - ROXBURY TWP

17. Salaries and Benefits of Certain District Employees

Name Marilyn McSpirit
 Job Title Other
 Food Service Director
 Base Annual Salary 80,113
 FTE 1.0
 Shared with Another District? N
 Member of Collective Bargaining ? N
 Contract Terms:
 Beginning Date of Contract 07/01/2008
 Ending Date of Contract 06/30/2010
 Annual Work Days 220
 Annual Vacation Days 23
 Annual Sick Days 11
 Annual Personal Days 5
 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	201
Life Insurance	0
Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	11,570
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 - ROXBURY TWP

17. Salaries and Benefits of Certain District Employees

Name	Thomas Cunningham
Job Title	Other
	Transportation Director
Base Annual Salary	81,120
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2008
Ending Date of Contract	06/30/2010
Annual Work Days	240
Annual Vacation Days	15
Annual Sick Days	12
Annual Personal Days	5
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	246
Life Insurance	0
Other Insurances	0
Retirement Plans	0

Post-Employment Benefits	11,253
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 - ROXBURY TWP

17. Salaries and Benefits of Certain District Employees

Name	John Scheiner
Job Title	Other
	Buildings & Grounds Director
Base Annual Salary	81,120
FTE	1.0
Shared with Another District?	N

