

Morris - Roxbury Twp

Notice is hereby given to the legal voters of the Roxbury Township school district, in the County of Morris, of the State of New Jersey, that a Public Hearing will be held in the Auditorium of the Lincoln Roosevelt School of the Roxbury Township Board of Education, 34 North Hillside Avenue, Succasunna, New Jersey on Monday, May 7, 2018, at 7:30 p.m. for the purpose of conducting a public hearing on the following budget for the 2018/2019 school year.

Advertised Enrollments

Enrollment Categories	October 14, 2016 Actual	October 13, 2017 Actual	October 15, 2018 Estimated
Pupils On Roll Regular Full-Time	3,108	3,113	3,039
Pupils On Roll Regular Shared-Time	20	20	18
Pupils On Roll - Special Full-Time	460	464	462
Pupils On Roll - Special Shared-Time	9	13	12
Subtotal - Pupils On Roll	3,597	3,610	3,531
Private School Placements	30	34	37
Pupils Sent to Contracted Preschool Prog	1	0	0
Pupils Sent to Other Districts - Reg Prog	1	0	0
Pupils Sent to Other Dists - Spec Ed Prog	12	10	9
Pupils Received	186	201	197
Pupils in State Facilities	2	4	0

Morris - Roxbury Twp
Advertised Revenues

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	53,234,534	54,299,224	55,379,778
Total Tuition	10-1300	4,035,671	3,890,013	3,583,128
Transportation Fees From Individuals	10-1410	48,200	50,000	200,000
Rents And Royalties	10-1910	33,480	30,000	30,000
Unrestricted Miscellaneous Revenues	10-1XXX	596,235	170,000	270,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	0	26,000
Subtotal - Revenues From Local Sources		57,948,120	58,439,237	59,488,906
Revenues from State Sources:				
School Choice Aid	10-3116	249,172	305,802	367,227
Categorical Transportation Aid	10-3121	233,042	233,042	1,009,560
Extraordinary Aid	10-3131	584,222	0	0
Categorical Special Education Aid	10-3132	2,433,575	2,433,575	2,433,575
Equalization Aid	10-3176	10,300,890	10,300,890	10,300,890
Categorical Security Aid	10-3177	61,433	61,433	61,433
Adjustment Aid	10-3178	470,428	470,428	0
Parcc Readiness Aid	10-3181	34,275	34,275	0
Per Pupil Growth Aid	10-3182	34,275	34,275	0
Professional Learning Community Aid	10-3183	34,470	34,470	0
Other State Aids	10-3XXX	21,418	0	0
Subtotal - Revenues From State Sources		14,457,200	13,908,190	14,172,685
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	63,545	47,548	47,111
Subtotal - Revenues From Federal Sources		63,545	47,548	47,111
Budgeted Fund Balance - Operating Budget				
Withdrawal From Maint. Reserve	10-310	0	508,918	0
Transfers From Other Funds	10-5200	-578,920	0	0
Adjustment For Prior Year Encumbrances		0	643,917	0
Actual Revenues (Over)/Under Expenditures		-1,310,292	0	0
Total Operating Budget		70,579,653	75,088,777	74,436,238
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	5,714	0	0
Total Revenues From Local Sources	20-1XXX	5,714	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	302,959	295,221	236,174
Total Revenues From State Sources		302,959	295,221	236,174
Revenues from Federal Sources:				
Title I	20-4411-4416	202,954	242,556	169,100
Title II	20-4451-4455	62,504	72,249	44,106
Title III	20-4491-4494	16,569	20,571	12,193

Title IV	20-4471-4474	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	831,748	923,185	692,252
Total Revenues From Federal Sources		1,113,775	1,268,561	925,651
Total Grants And Entitlements		1,422,448	1,563,782	1,161,825

Repayment of Debt:

Revenues from Local Sources:

Local Tax Levy	40-1210	2,475,791	2,163,224	671,694
Total Revenues From Local Sources		2,475,791	2,163,224	671,694
Budgeted Fund Balance	40-303	0	48,539	1,029,506
Total Local Repayment Of Debt		2,475,791	2,211,763	1,701,200
Actual Revenues (Over)/Under Expenditures		-510,844	0	0
Total Repayment Of Debt		1,964,947	2,211,763	1,701,200
Total Revenues/Sources		73,967,048	78,864,322	77,299,263
Total Revenues/Sources Net of Transfers		73,967,048	78,864,322	77,299,263

Morris - Roxbury Twp
Advertised Appropriations

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	20,556,175	20,075,553	21,183,646
Special Education - Instruction	11-2XX-100-XXX	6,054,593	6,187,049	6,464,593
Basic Skills/Remedial - Instruction	11-230-100-XXX	335,077	567,936	516,693
Bilingual Education - Instruction	11-240-100-XXX	219,295	284,367	245,418
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	299,643	318,175	352,650
School-Sponsored Athletics - Instruction	11-402-100-XXX	1,034,663	1,159,583	1,185,366
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	3,090,198	3,472,649	3,310,375
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	89,929	92,867	94,942
Undist. Expenditures - Health Services	11-000-213-XXX	664,657	712,752	710,483
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	901,059	953,907	1,408,969
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	884,323	1,645,605	1,597,459
Undist. Expenditures - Guidance	11-000-218-XXX	1,094,635	1,188,852	1,219,377
Undist. Expenditures - Child Study Teams	11-000-219-XXX	1,399,878	1,588,980	1,616,772
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	661,953	718,687	654,768
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	467,078	488,377	527,744
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	499,958	589,943	589,728
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	950,879	1,106,238	1,086,870
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	2,729,589	2,949,955	2,863,476
Undist. Expend. - Central Services	11-000-251-XXX	834,544	1,096,497	924,776
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	1,453,167	1,410,992	1,464,681
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	7,044,120	8,332,559	7,570,675
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	4,276,315	4,707,665	4,635,017
Personal Services - Employee Benefits	11-XXX-XXX-2XX	11,282,799	12,826,088	12,355,756
Undistributed Expenditures-Food Services	11-000-310-930	290,000	0	0
Total Undistributed Expenditures		38,615,081	43,882,613	42,631,868
Total General Current Expense		67,114,527	72,475,276	72,580,234
Capital Expenditures:				
Equipment	12-XXX-XXX-730	458,774	763,650	527,192
Facilities Acquisition And Const. Serv.	12-000-400-XXX	195,098	206,664	56,664
Capital Reserve - Transfer To Capital Projects	12-000-400-931	2,124,640	0	0
Increase In Capital Reserve	10-604	0	850,000	850,000
Interest Deposit To Capital Reserve	10-604	0	0	26,000
Total Capital Outlay		2,778,512	1,820,314	1,459,856
Special Schools:				
Other Special Schools:				
Other Special Schools - Instruction	13-4XX-100-XXX	410,727	503,748	183,000
Other Special Schools - Support Services	13-4XX-200-XXX	80,563	87,250	0
Total Other Special Schools	13-4XX-X00-XXX	491,290	590,998	183,000
Total Special Schools	13-XXX-XXX-XXX	491,290	590,998	183,000
Transfer Of Funds To Charter Schools	10-000-100-56X	195,324	202,189	213,148
General Fund Grand Total		70,579,653	75,088,777	74,436,238
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	5,714	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	21,994	16,215	12,972
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	104,061	86,367	69,093
Nonpublic Handicapped Services	20-XXX-XXX-XXX	113,512	130,431	104,344
Nonpublic Nursing Services	20-XXX-XXX-XXX	32,886	28,906	23,124
Nonpublic Technology Initiative	20-XXX-XXX-XXX	10,207	10,952	8,761

Nonpublic Security Aid	20-XXX-XXX-XXX	20,299	22,350	17,880
Total Other State Projects		302,959	295,221	236,174
Total State Projects	20-XXX-XXX-XXX	302,959	295,221	236,174
Federal Projects:				
Title I	20-XXX-XXX-XXX	202,954	242,556	169,100
Title II	20-XXX-XXX-XXX	62,504	72,249	44,106
Title III	20-XXX-XXX-XXX	16,569	20,571	12,193
Title IV	20-XXX-XXX-XXX	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	831,748	923,185	692,252
Total Federal Projects	20-XXX-XXX-XXX	1,113,775	1,268,561	925,651
Total Special Revenue Funds		1,422,448	1,563,782	1,161,825
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,964,947	2,211,763	1,701,200
Total Debt Service Funds		1,964,947	2,211,763	1,701,200
Total Expenditures/Appropriations		73,967,048	78,864,322	77,299,263
Total Expenditures Net of Transfers		73,967,048	78,864,322	77,299,263

**Morris - Roxbury Twp
Advertised Recapitulation of Balances**

Budget Category	Audited Balance 06-30-2016	Audited Balance 06-30-2017	Estimated Balance 06-30-2018	Estimated Balance 06-30-2019
Unrestricted:				
--General Operating Budget	1,496,690	1,516,433	1,516,433	1,488,897
--Repayment of Debt	48,539	559,383	1,029,506	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	2,745,649	4,121,009	4,971,009	5,847,009
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	2,029,332	2,316,328	1,807,410	1,807,410
--Legal Reserve	2,216,257	2,240,967	700,000	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	635,000	55,000	55,000	55,000
--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 - Roxbury Twp
Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,892	\$16,695	\$18,102	\$17,937	\$18,430
Total Classroom Instruction	\$9,972	\$9,582	\$10,309	\$9,747	\$10,292
Classroom-Salaries and Benefits	\$9,437	\$9,002	\$9,650	\$9,102	\$9,543
Classroom-General Supplies and Textbooks	\$239	\$275	\$356	\$345	\$358
Classroom-Purchased Services	\$297	\$306	\$302	\$300	\$391
Total Support Services	\$2,335	\$2,304	\$2,515	\$2,750	\$2,909
Support Services-Salaries and Benefits	\$1,707	\$1,997	\$2,153	\$2,184	\$2,212
Total Administrative Costs	\$1,218	\$1,991	\$2,104	\$2,241	\$2,193
Administration Salaries and Benefits	\$1,018	\$1,510	\$1,594	\$1,711	\$1,678
Total Operations and Maintenance of Plant	\$1,920	\$2,073	\$2,406	\$2,438	\$2,271
Operations and Maintenance-Salaries and Benefits	\$403	\$467	\$505	\$474	\$490
Board Contribution to Food Services	\$0	\$81	\$0	\$0	\$0
Total Extracurricular Costs	\$374	\$449	\$507	\$494	\$522
Total Equipment Costs	\$295	\$128	\$145	\$213	\$150
Legal Costs	\$37	\$36	\$36	\$50	\$37
Employee Benefits as a percentage of salaries*	26.10%	28.32%	32.64%	31.55%	29.80%

*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 2017-18 revised appropriations and the 2018-19 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 comparative per pupil cost, although all components are not shown.

The complete budget will be on file and open to examination at the Administration Building, 42 North Hillside Avenue, Succasunna, Morris County New Jersey between the hours of 8:30 a.m. and 4:00 p.m. Monday through Friday, excluding 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.