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04/01/2010

MORRIS - KINNELON BORO

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2008 Actual	October 15, 2009 Actual	October 15, 2010 Estimated
Pupils on Roll Regular Full-Time	1987	1969	1976
Pupils on Roll Regular Shared-Time	2	3	4
Pupils on Roll - Special Full-Time	234	230	231
Pupils on Roll - Special Shared-Time	2	5	
Private School Placements	15	15	12
Pupils Sent to Other Districts-Reg Prog			4
Pupils Sent to Other Dists-Spec Ed Prog	10	7	9
Pupils Received	5	1	2

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MORRIS - KINNELON BORO

Advertised Revenues

Budget Category	Account	2008-09 Actual	2009-10 Revised	2010-11 Anticipated
<b>OPERATING BUDGET</b>				
Budgeted Fund Balance - Operating Budget	10-303		204,288	200,000
Transfers from Other Funds	10-5200	1,261		
<b>Revenues from Local Sources:</b>				
Local Tax Levy	10-1210	28,468,788	29,599,802	30,574,115
Tuition	10-1300	130,092	100,000	100,000
Unrestricted Miscellaneous Revenues	10-1XXX	129,158	110,000	300,000
<b>SUBTOTAL</b>		<b>28,728,038</b>	<b>29,809,802</b>	<b>30,974,115</b>
<b>Revenues from State Sources:</b>				
Extraordinary Aid	10-3131		203,217	
Other State Aids	10-3XXX	307,505		
Categorical Special Education Aid	10-3132	1,275,526	1,082,954	557,186
Categorical Security Aid	10-3177	87,947	168,745	
Categorical Transportation Aid	10-3121	743,569	917,669	
<b>SUBTOTAL</b>		<b>2,414,547</b>	<b>2,372,585</b>	<b>557,186</b>
Adjustment for Prior Year Encumbrances			137,782	
Actual Revenues (Over)/Under Expenditures		510,668		
<b>TOTAL OPERATING BUDGET</b>		<b>31,654,514</b>	<b>32,524,457</b>	<b>31,731,301</b>
<b>GRANTS AND ENTITLEMENTS</b>				
Revenues from Local Sources	20-1XXX	1,852		
<b>Revenues from State Sources:</b>				
Other Restricted Entitlements	20-32XX	71,905	63,015	52,000
<b>TOTAL REVENUES FROM STATE SOURCES</b>		<b>71,905</b>	<b>63,015</b>	<b>52,000</b>
<b>Revenues from Federal Sources:</b>				
Title II	20-4451-4455			25,000
Schoolwide Programs	20-4419	3,462		
I.D.E.A. Part B (Handicapped)	20-4420-4429	433,319	434,375	410,000
Other	20-4XXX	108,286	580,160	
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>		<b>545,067</b>	<b>1,014,535</b>	<b>435,000</b>
<b>TOTAL GRANTS AND ENTITLEMENTS</b>		<b>618,824</b>	<b>1,077,550</b>	<b>487,000</b>
<b>REPAYMENT OF DEBT</b>				
Budgeted Fund Balance	40-303			250,000
<b>Revenues from Local Sources:</b>				
Local Tax Levy	40-1210	2,762,724	2,732,132	2,469,272
<b>TOTAL REVENUES FROM LOCAL SOURCES</b>		<b>2,762,724</b>	<b>2,732,132</b>	<b>2,469,272</b>
<b>Revenues from State Sources:</b>				
Debt Service Aid Type II	40-3160	81,256	81,135	68,862
<b>TOTAL LOCAL REPAYMENT OF DEBT</b>		<b>2,843,980</b>	<b>2,813,267</b>	<b>2,788,134</b>
Actual Revenues (Over)/Under Expenditures		1		
<b>TOTAL REPAYMENT OF DEBT</b>		<b>2,843,981</b>	<b>2,813,267</b>	<b>2,788,134</b>
<b>TOTAL REVENUES/SOURCES</b>		<b>35,117,319</b>	<b>36,415,274</b>	<b>35,006,435</b>

MORRIS - KINNELON BORO

Advertised Appropriations

Budget Category	Account	2008-09 Expenditures	2009-10 Rev. Approp.	2010-11 Appropriations
<b>GENERAL CURRENT EXPENSE</b>				
<b>Instruction:</b>				
Regular Programs	11-1XX-100-XXX	10,995,951	11,364,134	11,200,977
Special Education	11-2XX-100-XXX	2,476,642	2,458,588	2,606,481
Basic Skills/Remedial	11-230-100-XXX	321,354	230,604	140,285
Bilingual Education	11-240-100-XXX	36,022	33,814	35,185
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	226,325	239,429	186,068
School Sponsored Athletics	11-402-100-XXX	652,336	724,618	598,822
<b>Support Services:</b>				
Tuition	11-000-100-XXX	1,120,189	837,366	816,533
Health Services	11-000-213-XXX	370,712	395,620	383,471
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	514,677	820,702	836,559
Guidance	11-000-218-XXX	807,386	826,129	623,282
Child Study Teams	11-000-219-XXX	892,041	1,004,508	762,217
Improvement of Instructional Services	11-000-221-XXX	553,964	628,826	389,249
Educational Media Services - School Library	11-000-222-XXX	366,547	482,588	407,721

Instructional Staff Training Services	11-000-223-XXX	82,338	43,181	10,622
General Administration	11-000-230-XXX	572,377	518,658	507,620
School Administration	11-000-240-XXX	1,506,464	1,532,992	1,476,921
Central Svcs & Admin Info Technology	11-000-25X-XXX	576,418	511,849	482,756
Operation and Maintenance of Plant Services	11-000-26X-XXX	3,040,542	3,201,464	3,052,087
Student Transportation Services	11-000-270-XXX	2,172,107	1,875,571	1,864,221
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,354,135	4,764,733	5,277,449
Total Support Services Expenditures		16,929,897	17,444,187	16,890,708
TOTAL GENERAL CURRENT EXPENSE		31,638,527	32,495,374	31,658,526
CAPITAL EXPENDITURES				
Equipment	12-XXX-XXX-73X	15,987	29,083	
Facilities Acquisition and Construction Services	12-000-4XX-XXX			72,775
TOTAL CAPITAL EXPENDITURES		15,987	29,083	72,775
OPERATING BUDGET GRAND TOTAL		31,654,514	32,524,457	31,731,301
SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX	1,852		
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	9,832	9,439	10,000
Nonpublic Auxiliary Services	20-XXX-XXX-XXX		13,455	16,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX		30,625	16,000
Nonpublic Nursing Services	20-XXX-XXX-XXX	13,279	9,496	10,000
Nonpublic Technology Initiative	20-XXX-XXX-XXX	6,880		
Other Special Projects	20-XXX-XXX-XXX	41,914		
Total State Projects		71,905	63,015	52,000
Federal Projects:				
Title II	20-XXX-XXX-XXX			25,000
Schoolwide Programs	20-XXX-XXX-XXX	3,462		
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	433,319	434,375	410,000
Other Special Projects	20-XXX-XXX-XXX	108,286	580,160	
Total Federal Projects		545,067	1,014,535	435,000
TOTAL GRANTS AND ENTITLEMENTS		618,824	1,077,550	487,000
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	2,843,981	2,813,267	2,788,134
TOTAL REPAYMENT OF DEBT		2,843,981	2,813,267	2,788,134
Total Expenditures		35,117,319	36,415,274	35,006,435
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		35,117,319	36,415,274	35,006,435

MORRIS - KINNELON BORO

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	887,782	384,986	376,372	176,372
Repayment of Debt	1	0	250,000	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	100	100	100	100
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	0	0	0	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	0
Restricted for Repayment of Debt	0	0	0	0

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MORRIS - KINNELON BORO

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations:	2010 - 2011				
	2007-08 Actual (1)	2008-09 Actual (2)	2009-10 Original Budget (3)	2009-10 Revised Budget (4)	2010-2011 Proposed Budget (5)
Total Comparative Per Pupil Cost	12296	12735	13039	13519	13118
Total Classroom Instruction	7119	7438	7515	7722	7948
Classroom-Salaries and Benefits	6739	7074	7145	7329	7609
Classroom-General Supplies and Textbooks	280	275	282	288	237
Classroom-Purchased Services and Other	100	89	87	105	102
Total Support Services	1939	1918	2076	2277	1921
Support Services-Salaries and Benefits	1722	1768	1862	2043	1769
Total Administrative Costs	1390	1405	1369	1385	1377
Administration-Salaries and Benefits	1150	1228	1195	1221	1222
Legal Costs	0	0	15	8	26
Total Operations and Maintenance of Plant	1370	1497	1553	1598	1411
Operations & Maintenance of Plant-Salary & Ben.	679	759	769	801	137
Total Food Services Costs	0	0	0	0	0
Total Extracurricular Costs	460	457	495	508	424
Total Equipment Costs	19	7	0	13	0
Employee Benefits as a % of Salaries	20.5	20.9	20.7	22.1	27.0

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 - KINNELON BORO

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	10-11 Amount	Description of circumstances
00363	Loss of state aid	557,186	loss of \$1,815,399 of state aid
12660	Unemployment	625,000	RIF 30.5 staff results in high employ
Total Unusual Revenues:		557,186	Total Unusual Appropriations: 625,000

MORRIS - KINNELON BORO

Shared Services -- Description of Shared Services

Cooperatives: ESC of Morris; ESC of Sussex, ESC of Passaic; NJ State contracts, Morris County purchasing coop; The cooperative purchasing network Regional 4 ECS, Ed Data, Transportation jointures: Butler BOE, Bloomingdale BOE, Pequannock BOE  
 Interlocal Services Agreement: West Milford BOE (maintenance of buses)  
 Special Services Tuition Agreements: Mt. Lakes BOE, Pequannock BOE, Bloomingdale BOE, Butler BOE, West Milford BOE, Morris-Union Jointure, Passaic County ESC, Ridgefield BOE

MORRIS - KINNELON BORO

22a. Estimated Tax Rate Information

A. Estimated 10-11 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	30,086,959 (A)
Estimated Net Taxable Valuation (as of 01/15/2010 )	1,650,069,907 (B)
Estimated 10-11 General Fund School Tax Rate=(A)/(B)X100	1.8234 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
Total School Levy	32,687,661 (D)
Estimated Net Taxable Valuation (as of 01/15/2010 )	1,650,069,907 (E)
Estimated 10-11 Total School Tax Rate=(D)/(E)X100	1.9810 (F)

B. Estimated 10-11 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	30,086,959 (G)
Estimated Equalized Valuation (as of 10/01/2009 )	2,407,779,870 (H)
Estimated 10-11 Equalized General Fund School Tax Rate=(G)/(H)X100	1.2496 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
Total School Levy	32,687,661 (J)
Estimated Equalized Valuation (as of 10/01/2009 )	2,407,779,870 (K)
Estimated 10-11 Equalized Total School Tax Rate=(J)/(K)X100	1.3576 (L)

MORRIS - KINNELON BORO

17. Salaries and Benefits of Certain District Employees

Name	James Opeikun
Job Title	Superintendent
Base Annual Salary	216,861
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	/ /
Ending Date of Contract	/ /
Annual Work Days	260
Annual Vacation Days	23
Annual Sick Days	15
Annual Personal Days	3
Annual Consulting Days	0

Other Non-working days 0  
 Description-Other Non-working Days

Benefits:  
 Allowances 2,829  
 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 20,000  
 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 - KINNELON BORO

17. Salaries and Benefits of Certain District Employees

Name Alice Robinson  
 Job Title Business Administrator

Base Annual Salary 160,553  
 FTE 1.0  
 Shared with Another District? N  
 Member of Collective Bargaining ? N

Contract Terms:  
 Beginning Date of Contract / /  
 Ending Date of Contract / /  
 Annual Work Days 260  
 Annual Vacation Days 22  
 Annual Sick Days 15  
 Annual Personal Days 3  
 Annual Consulting Days 0  
 Other Non-working days 0  
 Description-Other Non-working Days

Benefits:  
 Allowances 1,850  
 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 15,000  
 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 - KINNELON BORO

17. Salaries and Benefits of Certain District Employees

Name Diane DiGiuseppe  
 Job Title Coordinator/Dir./Mgr./Supvr.

Base Annual Salary	133,256
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	/ /
Ending Date of Contract	/ /
Annual Work Days	260
Annual Vacation Days	20
Annual Sick Days	15
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	
Benefits:	
Allowances	1,150
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	15,000
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 - KINNELON BORO

## 17. Salaries and Benefits of Certain District Employees

Name	Alan Bresett
Job Title	Coordinator/Dir./Mgr./Supvr. Building and Grounds Supervis
Base Annual Salary	86,372
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	/ /
Ending Date of Contract	/ /
Annual Work Days	260
Annual Vacation Days	20
Annual Sick Days	15
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	15,000
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 - KINNELON BORO

## 17. Salaries and Benefits of Certain District Employees

Name	Jay Janicelli
Job Title	Coordinator/Dir./Mgr./Supvr. Technology
Base Annual Salary	101,092
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	/ /
Ending Date of Contract	/ /
Annual Work Days	260
Annual Vacation Days	20
Annual Sick Days	15
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	15,000
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