

03/29/2011

## MORRIS - KINNELON BORO

## Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2009 Actual	October 15, 2010 Actual	October 15, 2011 Estimated
Pupils on Roll Regular Full-Time	1969	1970	1967
Pupils on Roll Regular Shared-Time	3		
Pupils on Roll - Special Full-Time	230	224	220
Pupils on Roll - Special Shared-Time	5	9	10
Subtotal - Pupils On Roll	2207	2203	2197
Private School Placements	15	13	13
Pupils Sent to Other Dists-Spec Ed Prog	7	8	14
Pupils Received	1	1	4

## MORRIS - KINNELON BORO

## Advertised Revenues

Budget Category	Account	2009-10 Actual	2010-11 Revised	2011-12 Anticipated
<b>OPERATING BUDGET</b>				
Budgeted Fund Balance - Operating Budget	10-303		200,000	80,000
Transfers from Other Funds	10-5200	748		
Revenues from Local Sources:				
Local Tax Levy	10-1210	29,599,802	30,099,983	30,701,983
Tuition	10-1300	64,752	100,000	100,000
Unrestricted Miscellaneous Revenues	10-1XXX	86,422	200,000	200,000
SUBTOTAL		29,750,976	30,399,983	31,001,983
Revenues from State Sources:				
Extraordinary Aid	10-3131	236,254		
Categorical Special Education Aid	10-3132	1,082,954	557,186	880,010
Categorical Security Aid	10-3177	168,745		
Categorical Transportation Aid	10-3121	932,573		
SUBTOTAL		2,420,526	557,186	880,010
Revenues from Federal Sources:				
Education Jobs Fund	18-4522			71,895
SUBTOTAL				71,895
Adjustment for Prior Year Encumbrances			165,552	
Actual Revenues (Over)/Under Expenditures		-76,202		
TOTAL OPERATING BUDGET		32,096,048	31,322,721	32,033,888
<b>GRANTS AND ENTITLEMENTS</b>				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	52,734	54,430	4,000
TOTAL REVENUES FROM STATE SOURCES		52,734	54,430	4,000
Revenues from Federal Sources:				
Title II	20-4451-4455		43,988	25,000
Title IV	20-4471-4474		2,763	
I.D.E.A. Part B (Handicapped)	20-4420-4429	904,000	437,153	400,000
Other	20-4XXX	77,350	30,250	
TOTAL REVENUES FROM FEDERAL SOURCES		981,350	514,154	425,000
TOTAL GRANTS AND ENTITLEMENTS		1,034,084	568,584	429,000
REPAYMENT OF DEBT				
Budgeted Fund Balance	40-303		250,000	248,512
Revenues from Local Sources:				
Local Tax Levy	40-1210	2,732,132	2,469,272	2,434,758
TOTAL REVENUES FROM LOCAL SOURCES		2,732,132	2,469,272	2,434,758
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	81,135	68,862	68,759
TOTAL LOCAL REPAYMENT OF DEBT		2,813,267	2,788,134	2,752,029
TOTAL REPAYMENT OF DEBT		2,813,267	2,788,134	2,752,029
TOTAL REVENUES/SOURCES		35,943,399	34,679,439	35,214,917

## MORRIS - KINNELON BORO

## Advertised Appropriations

Budget Category	Account	2009-10 Expenditures	2010-11 Rev. Approp.	2011-12 Appropriations
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GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	11,392,355	10,802,182	11,151,286
Special Education	11-2XX-100-XXX	2,470,204	2,541,025	2,653,896
Basic Skills/Remedial	11-230-100-XXX	239,222	178,310	170,781
Bilingual Education	11-240-100-XXX	33,119	35,417	35,185
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	249,493	186,826	190,785
School Sponsored Athletics	11-402-100-XXX	687,636	599,420	596,602
Support Services:				
Tuition	11-000-100-XXX	829,788	980,514	1,012,007
Health Services	11-000-213-XXX	386,232	348,316	354,627
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	772,678	837,948	932,783
Guidance	11-000-218-XXX	828,478	714,088	737,404
Child Study Teams	11-000-219-XXX	935,778	840,750	813,547
Improvement of Instructional Services	11-000-221-XXX	596,088	384,629	354,052
Educational Media Services - School Library	11-000-222-XXX	481,215	383,911	401,772
Instructional Staff Training Services	11-000-223-XXX	31,003	13,090	27,270
General Administration	11-000-230-XXX	487,160	557,532	536,079
School Administration	11-000-240-XXX	1,525,664	1,501,170	1,527,475
Central Svcs & Admin Info Technology	11-000-25X-XXX	509,727	510,876	482,066
Operation and Maintenance of Plant Services	11-000-26X-XXX	2,927,873	2,928,735	3,009,949
Student Transportation Services	11-000-270-XXX	1,869,729	1,887,250	1,915,753
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,814,112	5,017,957	5,088,247
Total Support Services Expenditures		16,995,525	16,906,766	17,193,031
TOTAL GENERAL CURRENT EXPENSE		32,067,554	31,249,946	31,991,566
CAPITAL EXPENDITURES				
Equipment	12-XXX-XXX-73X	28,494		
Facilities Acquisition and Construction Services	12-000-4XX-XXX		72,775	42,322
TOTAL CAPITAL EXPENDITURES		28,494	72,775	42,322
OPERATING BUDGET GRAND TOTAL		32,096,048	31,322,721	32,033,888
SPECIAL GRANTS AND ENTITLEMENTS				
Nonpublic Textbooks	20-XXX-XXX-XXX	9,123	6,821	2,000
Other State Projects:				
Nonpublic Auxiliary Services	20-XXX-XXX-XXX		10,885	
Nonpublic Handicapped Services	20-XXX-XXX-XXX		28,642	
Nonpublic Nursing Services	20-XXX-XXX-XXX	10,191	8,082	2,000
Other Special Projects	20-XXX-XXX-XXX	33,420		
Total State Projects		52,734	54,430	4,000
Federal Projects:				
Title II	20-XXX-XXX-XXX		43,988	25,000
Title IV	20-XXX-XXX-XXX		2,763	
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	904,000	437,153	400,000
Other Special Projects	20-XXX-XXX-XXX	77,350	30,250	
Total Federal Projects		981,350	514,154	425,000
TOTAL GRANTS AND ENTITLEMENTS		1,034,084	568,584	429,000
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	2,813,267	2,788,134	2,752,029
TOTAL REPAYMENT OF DEBT		2,813,267	2,788,134	2,752,029
Total Expenditures		35,943,399	34,679,439	35,214,917
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
Capital Reserve - Transfer to Repayment of Debt	11-1XX-100-930			
Transfer Property Sale Proceeds to Debt Svc Res	12-000-400-933			
	11-000-520-934			
TOTAL EXPENDITURES NET OF TRANSFERS		35,943,399	34,679,439	35,214,917

MORRIS - KINNELON BORO

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2009	Audited Balance 6/30/2010	Estimated Balance 6/30/2011	E
Unassigned:				
General Operating Budget	384,986	433,418	293,418	
Repayment of Debt	0	0	248,512	
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	100	100	100	
Adult Education Programs	0	0	0	
Maintenance Reserve	0	0	0	
Legal Reserve	0	0	0	
Tuition Reserve	0	0	0	
Current Expense Emergency Reserve	0	0	0	
Restricted for Repayment of Debt	0	0	0	

MORRIS - KINNELON BORO

Advertised Per Pupil Cost Calculations

2011 - 2012

2008-09	2009-10	2010-11	2010-11	2011-2012
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	Actual (1)	Actual (2)	Original Budget (3)	Revised Budget (4)	Proposed Budget (5)
Per Pupil Cost Calculations:					
Total Comparative Per Pupil Cost	12735	13320	12858	12910	13259
Total Classroom Instruction	7438	7762	7711	7616	7883
Classroom-Salaries and Benefits	7074	7375	7372	7304	7505
Classroom-General Supplies and Textbooks	275	252	237	215	246
Classroom-Purchased Services and Other	89	135	102	97	132
Total Support Services	1918	2194	1904	1953	2002
Support Services-Salaries and Benefits	1768	1994	1752	1766	1760
Total Administrative Costs	1405	1367	1302	1411	1405
Administration-Salaries and Benefits	1228	1219	1147	1219	1225
Legal Costs	0	7	26	37	23
Total Operations and Maintenance of Plant	1497	1467	1483	1475	1514
Operations & Maintenance of Plant-Salary & Ben.	759	761	745	722	707
Total Food Services Costs	0	0	0	0	0
Total Extracurricular Costs	457	498	421	421	420
Total Equipment Costs	7	13	0	0	0
Employee Benefits as a % of Salaries	20.9	22.4	25.9	24.8	24.8

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2011 Comparative Spending Guide and can be found on the Department of Education's Internet address: [http://www.state.nj.us/education/under\\_finance](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 2010-11 revised appropriations and 2011-12 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	11-12 Amount	Description of circumstances
00121	Fund balance	80,000	reduction due to low fund balance
00369	Special education aid	880,010	increase in state aid
00397	EdJobs	71,895	2010-11 EdJobs to be appropriated
00430	State Entitlement grants	4,000	closure of nonpublic school

Total Unusual Revenues: 1,035,905      Total Unusual Appropriations: 0

MORRIS - KINNELON BORO

Shared Services -- Description of Shared Services

Cooperatives: ESC of Morris; ESC of Sussex; ESC of Passaic; NJ State contracts; Morris Cnty Coop; Ed Data, Emerson/Park Ridge/Kinnelon purchases, Transportation Jointures: Bloomingdale BOE, Pequannock BOE, West Milford BOE, Vernon BOE; Lincoln Park BOE, Riverdale BOE, Butler BOE Interlocal Services Agreements: West Milford BOE (maintenance of Buses); Special Services Tuition Agreements: Pequannock BOE, Morris-Union Jointure, Passaic County ESC, Bergen County Special Services, Ridgefield BOE Other agreements: Boro of Kinnelon for equipment, sewage treatment plant, fields, salt, blacktop patching, storm drain cleaning, metal recycling, gasoline and diesel storage tanks, trash containers and removal services, providing district with used vehicles, rental of Sisco School.

MORRIS - KINNELON BORO

22a. Estimated Tax Rate Information

A. Estimated 11-12 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS  
 General Fund School Levy 30,400,983 (A)  
 Estimated Net Taxable Valuation (as of 01/01/2011) 1,631,644,600 (B)  
 Estimated 11-12 General Fund School Tax Rate=(A)/(B)X100 1.8632 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy 32,852,998 (D)  
 Estimated Net Taxable Valuation (as of 01/01/2011) 1,631,644,600 (E)  
 Estimated 11-12 Total School Tax Rate=(D)/(E)X100 2.0135 (F)

B. Estimated 11-12 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS  
 General Fund School Levy 30,400,983 (G)

Estimated Equalized Valuation (as of 01/01/2011 )	1,631,644,600 (H)
Estimated 11-12 Equalized General Fund School Tax Rate=(G)/(H)X100	1.8632 (I)

## WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	32,852,998 (J)
Estimated Equalized Valuation (as of 01/01/2011 )	1,631,644,600 (K)
Estimated 11-12 Equalized Total School Tax Rate=(J)/(K)X100	2.0135 (L)

## MORRIS - KINNELON BORO

## 17. Salaries and Benefits of Certain District Employees

Name	James Opiekun
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	07/01/2007
Ending Date of Contract	06/30/2012
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	350
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	156,637
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2010
Ending Date of Contract	06/30/2011
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	1,540
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
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## 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
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## 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	131,316
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FTE	1.0
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Shared with Another District?	N
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Member of Collective Bargaining ?	N
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## Contract Terms:

Beginning Date of Contract	07/01/2010
Ending Date of Contract	06/30/2011
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	800
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Bonuses	0
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Stipends	0
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## 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
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## 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
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## 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.

Base Annual Salary	87,626
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2010
Ending Date of Contract	06/30/2011
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	100
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	

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	Joseph Jannicelli
Job Title	Information Technology

Base Annual Salary	99,620
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2010
Ending Date of Contract	06/30/2011
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	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