

Morris - Mountain Lakes Boro

Notice is hereby given to the legal voters of the Mountain Lakes school district, in the County of Morris, of the State of New Jersey, that a Public Hearing will be held virtually via Zoom of the Board of Education on Monday May 4, 2020 at 6:30pm, for the purpose of conducting a public hearing on the following budget for the 2020/2021 school year.

Advertised Enrollments

Enrollment Categories	October 15, 2018 Actual	October 15, 2019 Actual	October 15, 2020 Estimated
Pupils On Roll Regular Full-Time	1,239	1,200	1,199
Pupils On Roll Regular Shared-Time	1	0	0
Pupils On Roll - Special Full-Time	249	247	247
Pupils On Roll - Special Shared-Time	6	8	0
Subtotal - Pupils On Roll	1,495	1,455	1,446
Private School Placements	8	10	10
Pupils Sent to Other Dists - Spec Ed Prog	1	2	0
Pupils Received	411	376	372

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Morris - Mountain Lakes Boro  
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	20,872,466	21,394,278	21,882,026
Other Local Governmental Units-Unrestricted	10-12XX	361,320	0	0
Other Local Governmental Units-Restricted	10-12XX	140,000	0	0
Total Tuition	10-1300	13,351,783	13,984,296	14,026,569
Unrestricted Miscellaneous Revenues	10-1XXX	0	84,000	100,000
Interest Earned on Capital Reserve Funds	10-1XXX	0	500	0
Other Restricted Miscellaneous Revenues	10-1XXX	0	140,000	0
Total Revenues from Local Sources		34,725,569	35,603,074	36,008,595
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	78,377	78,377	78,377
Extraordinary Aid	10-3131	133,631	0	0
Categorical Special Education Aid	10-3132	720,067	770,615	850,796
Categorical Security Aid	10-3177	38,961	38,961	38,961
Other State Aids	10-3XXX	7,250	0	0
Total Revenues from State Sources		978,286	887,953	968,134
Budgeted Fund Balance-Operating Budget	10-303	0	500,000	200,478
Withdrawal from Capital Reserve for Local Share	10-307	0	296,000	0
Actual Revenues (Over)/Under Expenditures		-431,659	0	0
Total Operating Budget		35,272,196	37,287,027	37,177,207
Grants and Entitlements:				
Other Revenue from Local Sources	20-1XXX	412,193	708,514	0
Total Revenues from Local Sources	20-1XXX	412,193	708,514	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	428,680	315,156	0
Total Revenues from State Sources		428,680	315,156	0
Revenues from Federal Sources:				
Title II	20-4451-4455	10,275	13,787	11,029
Title IV	20-4471-4474	10,000	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	290,247	289,876	215,515
Total Revenues from Federal Sources		310,522	313,663	234,544
Total Grants and Entitlements		1,151,395	1,337,333	234,544
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,048,384	1,026,558	1,617,941
Total Revenues from Local Sources		1,048,384	1,026,558	1,617,941
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	99,741	99,321	173,541
Total Local Repayment of Debt		1,148,125	1,125,879	1,791,482
Total Repayment of Debt		1,148,125	1,125,879	1,791,482
Total Revenues/Sources		37,571,716	39,750,239	39,203,233
Total Revenues/Sources Net of Transfers		37,571,716	39,750,239	39,203,233

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**Morris - Mountain Lakes Boro**  
**Advertised Appropriations**

Budget Category	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
<b>General Current Expense:</b>				
<b>Instruction:</b>				
Regular Programs-Instruction	11-1XX-100-XXX	10,092,857	10,667,413	10,354,050
Special Education-Instruction	11-2XX-100-XXX	5,424,365	5,886,302	6,796,346
Basic Skills/Remedial-Instruction	11-230-100-XXX	58,480	61,080	71,945
Bilingual Education-Instruction	11-240-100-XXX	0	500	0
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	294,733	318,019	297,126
School-Sponsored Athletics-Instruction	11-402-100-XXX	814,535	834,186	777,646
<b>Support Services:</b>				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	705,469	879,425	1,178,870
Undistributed Expenditures-Health Services	11-000-213-XXX	976,150	1,002,616	1,012,387
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	222,809	170,713	160,532
Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	333,128	362,235	373,513
Undistributed Expenditures-Guidance	11-000-218-XXX	847,921	879,120	821,959
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	722,105	727,009	807,811
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	859,569	732,111	620,261
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	422,030	462,790	336,856
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	11,903	27,604	40,130
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	558,750	596,116	647,872
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,552,038	1,811,844	1,540,801
Undistributed Expenditures-Central Services	11-000-251-XXX	323,553	334,461	433,628
Undistributed Expenditures-Administrative Information Technology	11-000-252-XXX	375	2,850	2,850
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	3,414,579	3,430,254	2,994,595
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	605,830	492,750	529,500
Personal Services-Employee Benefits	11-XXX-XXX-2XX	5,737,483	6,384,704	6,531,662
Undistributed Expenditures-Food Services	11-000-310-930	50,931	22,700	48,700
<b>Total Undistributed Expenditures</b>		<b>17,344,623</b>	<b>18,319,302</b>	<b>18,081,927</b>
<b>Total General Current Expense</b>		<b>34,029,593</b>	<b>36,086,802</b>	<b>36,379,040</b>
<b>Capital Expenditures:</b>				
Equipment	12-XXX-XXX-730	104,836	0	0
Facilities Acquisition and Construction Services	12-000-400-XXX	280,502	344,298	48,298
Interest Deposit to Capital Reserve	10-604	0	500	0
<b>Total Capital Outlay</b>		<b>385,338</b>	<b>344,798</b>	<b>48,298</b>
<b>Special Schools:</b>				
<b>Summer School:</b>				
Summer School-Instruction	13-422-100-XXX	338,078	353,847	337,500
Summer School-Support Services	13-422-200-XXX	195,564	179,153	112,500
<b>Total Summer School</b>	<b>13-422-X00-XXX</b>	<b>533,642</b>	<b>533,000</b>	<b>450,000</b>
<b>Other Special Schools:</b>				
Other Special Schools-Instruction	13-4XX-100-XXX	119,704	238,000	225,000
Other Special Schools-Support Services	13-4XX-200-XXX	203,919	70,000	60,000
<b>Total Other Special Schools</b>	<b>13-4XX-X00-XXX</b>	<b>323,623</b>	<b>308,000</b>	<b>285,000</b>
<b>Total Special Schools</b>	<b>13-XXX-XXX-XXX</b>	<b>857,265</b>	<b>841,000</b>	<b>735,000</b>
Transfer of Funds to Charter Schools	10-000-100-56X	0	14,427	14,869
<b>General Fund Grand Total</b>		<b>35,272,196</b>	<b>37,287,027</b>	<b>37,177,207</b>
<b>Special Grants and Entitlements:</b>				
Local Projects	20-XXX-XXX-XXX	412,193	708,514	0
<b>Other State Projects:</b>				
Nonpublic Textbooks	20-XXX-XXX-XXX	4,253	4,480	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	46,066	51,621	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	8,536	8,245	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	2,861	3,060	0
Nonpublic Security Aid	20-XXX-XXX-XXX	6,600	12,750	0
Other	20-XXX-XXX-XXX	360,364	235,000	0
<b>Total Other State Projects</b>		<b>428,680</b>	<b>315,156</b>	<b>0</b>
<b>Total State Projects</b>	<b>20-XXX-XXX-XXX</b>	<b>428,680</b>	<b>315,156</b>	<b>0</b>
<b>Federal Projects:</b>				
Title II	20-XXX-XXX-XXX	10,275	13,787	11,029
Title IV	20-XXX-XXX-XXX	10,000	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	290,247	289,876	215,515
<b>Total Federal Projects</b>	<b>20-XXX-XXX-XXX</b>	<b>310,522</b>	<b>313,663</b>	<b>234,544</b>
<b>Total Special Revenue Funds</b>		<b>1,151,395</b>	<b>1,337,333</b>	<b>234,544</b>
<b>Repayment of Debt:</b>				
Total Regular Debt Service	40-701-510-XXX	1,148,125	1,125,879	1,791,482

**(Continued)**

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Advertised Appropriations

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Total Debt Service Funds		1,148,125	1,125,879	1,791,482
Total Expenditures/Appropriations		37,571,716	39,750,239	39,203,233
Total Expenditures Net of Transfers		37,571,716	39,750,239	39,203,233

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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	1,276,472	1,085,326	845,306	745,287
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	900,063	1,400,063	1,104,563	1,104,563
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	356,080	360,439	100,459	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	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

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Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$21,370	\$20,791	\$24,290	\$23,935	\$23,994
Total Classroom Instruction	\$12,485	\$12,256	\$14,869	\$14,304	\$14,932
Classroom-Salaries and Benefits	\$11,915	\$11,785	\$14,243	\$13,528	\$14,328
Classroom-General Supplies and Textbooks	\$315	\$222	\$372	\$401	\$345
Classroom-Purchased Services	\$255	\$249	\$253	\$375	\$259
Total Support Services	\$3,725	\$3,419	\$3,715	\$3,719	\$3,569
Support Services-Salaries and Benefits	\$3,376	\$3,128	\$3,469	\$3,374	\$3,240
Total Administrative Costs	\$1,890	\$1,868	\$2,167	\$2,316	\$2,236
Administration Salaries and Benefits	\$1,644	\$1,603	\$1,951	\$2,039	\$1,996
Total Operations and Maintenance of Plant	\$2,471	\$2,408	\$2,594	\$2,635	\$2,295
Operations and Maintenance-Salaries and Benefits	\$1,136	\$1,189	\$1,297	\$1,281	\$1,059
Board Contribution to Food Services	\$25	\$32	\$16	\$16	\$34
Total Extracurricular Costs	\$810	\$839	\$980	\$958	\$901
Total Equipment Costs	\$32	\$67	\$0	\$0	\$0
Legal Costs	\$71	\$73	\$38	\$74	\$66
Employee Benefits as a percentage of salaries*	25.52%	25.02%	30.00%	26.63%	26.63%

\*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 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, please contact the Business Office at 973-335-8280 or [cdelsandro@mlschools.org](mailto:cdelsandro@mlschools.org)  
Due to the state of emergency the Business Office will make the budget available on request via email

The school district has proposed programs and services in addition to the New Jersey Student Learning Standards adopted by the State Board of Education.

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