

**KINNELON BOARD OF EDUCATION  
PUBLIC HEARING ON THE 2020-2021 SCHOOL DISTRICT BUDGET  
7:00 P.M.**

**MAY 7, 2020**

**AGENDA**

Please be advised that the Kinnelon Board of Education Public Hearing on the 2020-2021 School District Budget scheduled for May 7, 2020 will take place as planned. However, the meeting will occur electronically on a device or over the phone. In compliance with the Open Public Meetings Act, community members will have the opportunity to witness the BOE conduct business via phone or video conference. Public comments will be facilitated as usual.

The meeting will take place at 7:00 p.m. on Thursday through Zoom, a video and audio conferencing application. The link for the meeting can be found on the Kinnelon Public Schools.org website just below the picture on the District Home Page.

**I. OPENING OF THE MEETING BY THE PRESIDENT**

The New Jersey Open Public Meetings Law was enacted to insure the right of the public to have advance notice of and to attend the meetings of public bodies at which any business affecting their interest is discussed or acted upon. In accordance with the provision of the act, the Kinnelon Board of Education has caused notice of this meeting to be published in the Suburban Trends on April 29, 2020, posted in the Kinnelon Public Library, filed with the Borough Clerk and posted on the District web site.

**II. ROLL CALL**

**III. PLEDGE OF ALLEGIANCE**

**IV. PUBLIC HEARING ON THE 2020-2021 SCHOOL DISTRICT BUDGET**

- A. PRESENTATION OF THE 2020-2021 SCHOOL DISTRICT BUDGET
- B. PUBLIC HEARING ON THE 2020-2021 SCHOOL DISTRICT BUDGET
- C. ADOPTION OF THE 2020-2021 SCHOOL DISTRICT BUDGET

BE IT RESOLVED, that the Kinnelon Board of Education approves the final budget for the 2020-2021 school year as follows:

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUES</u>	<u>DEBT SERVICE</u>	<u>TOTAL</u>
<b>2020-2021 Total Expenditures</b>	41,002,645	495,452	1,626,482	43,124,579
<b>Less: Anticipated Revenues</b>	<u>3,419,894</u>	<u>495,452</u>	<u>68,702</u>	<u>3,984,048</u>
<b>Taxes to be Raised</b>	<u>37,582,751</u>	<u>0</u>	<u>1,557,780</u>	<u>39,140,531</u>

**TRAVEL AND RELATED EXPENSE REIMBURSEMENT 2020-2021**

WHEREAS, the Kinnelon Board of Education recognizes school staff and Board members will incur travel expenses related to and within the scope of their current responsibilities and for travel that promotes the delivery of instruction or furthers the efficient operation of the school district; and

WHEREAS, N.J.A.C. 6A:23B-1.1 et seq. requires Board members to receive approval of these expenses by a majority of the full voting membership of the Board and staff members to receive prior approval of these expenses by the Superintendent of Schools and a majority of the full voting membership of the Board; and

WHEREAS, a Board of Education may establish, for regular district business travel only, an annual school year threshold of \$150 per staff member where prior Board approval shall not be required unless this annual threshold for a staff member is exceeded in a given school year (July 1 through June 30); and

WHEREAS, travel and related expenses not in compliance with N.J.A.C. 6A:23B-1.1 et seq., but deemed by the Board of Education to be necessary and unavoidable as noted on the approved Board of Education Out of District Travel and Reimbursement Forms; now

THEREFORE, BE IT RESOLVED, the Board of Education approves all travel not in compliance with N.J.A.C. 6A:23B-1.1 et seq. as being necessary and unavoidable as noted on the approved Board of Education Out of District Travel and Reimbursement Forms; and

BE IT FURTHER RESOLVED, the Board of Education to approves travel and related expense reimbursements in accordance with N.J.A.C. 6A:23B-1.2(b), a maximum expenditure of \$64,485 for all staff and board members.

**PROFESSIONAL SERVICES 2020-2021**

WHEREAS, pursuant to N.J.A.C. 6A:23A-5.2, a board of education must establish a maximum dollar limit for professional services and public relations, as defined in N.J.A.C. 6A:23A-9.3©14

NOW, THEREFORE, BE IT RESOLVED, that the Kinnelon Board of Education hereby establishes the following maximums for the 2020-2021 year as follows:

- Legal \$110,000
- Audit \$ 38,500
- Physician \$ 24,000
- Therapists \$783,900

For a total amount of \$956,400

**CAPITAL RESERVE**

Be it resolved, that the Kinnelon Board of Education request the approval for the withdrawal of \$378,000 from the **Capital Reserve** in the 2020-2021 budget to provide funding for the following projects:

Security	\$ 39,500
Science Lab	\$ 85,000
Computer Labs	\$145,500
Gym floor replacement	\$ 90,000
Whiteboards	\$ 18,000

BE IT FURTHER RESOLVED, that the School Business Administrator track and record these costs.

**V. CLOSE PUBLIC HEARING**

**Morris - Kinnelon Boro**

Notice is hereby given to the legal voters of the Kinnelon school district, in the County of Morris, of the State of New Jersey, that a Public Hearing will be held in the Kinnelon High School of the Kinnelon Board of Education, 121 Kinnelon Road, Kinnelon, NJ, on May 7, 2020 at 7:00 pm, 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	1,549	1,470	1,480
Pupils On Roll Regular Shared-Time	2	4	0
Pupils On Roll - Special Full-Time	257	245	303
Pupils On Roll - Special Shared-Time	8	3	0
Subtotal - Pupils On Roll	1,816	1,722	1,783
Private School Placements	25	22	25
Pupils Sent to Other Districts - Reg Prog	0	1	1
Pupils Sent to Other Dist - Spec Ed Prog	2	5	1
Pupils Received	6	0	0

**Morris - Kinnelon Boro  
Advertised Revenues**

Budget Category	Account	2018-2019 Actual	2019-20 Revised	2020-21 Proposed
<b>Operating Budget:</b>				
<b>Revenues from Local Sources:</b>				
Local Tax Levy	10-1210	36,123,368	36,845,835	37,582,751
Total Tuition	10-1300	114,297	103,400	103,400
Unrestricted Miscellaneous Revenues	10-1XXX	0	150,000	150,000
Interest Earned on Maintenance Reserve	10-1XXX	6,865	0	0
Interest Earned on Capital Reserve Funds	10-1XXX	800	0	0
Other Restricted Miscellaneous Revenues	10-1XXX	153,376	0	0
Total Revenues from Local Sources		36,398,706	37,099,235	37,836,151
<b>Revenues from State Sources:</b>				
Categorical Transportation Aid	10-3121	430,416	430,416	430,416
Extraordinary Aid	10-3131	970,554	449,999	549,999
Categorical Special Education Aid	10-3132	1,127,229	1,272,749	1,464,910
Categorical Security Aid	10-3177	164,769	164,769	164,769
Other State Aids	10-3XXX	18,560	0	0
Total Revenues from State Sources		2,711,528	2,317,933	2,610,094
<b>Revenues from Federal Sources:</b>				
Medicaid Reimbursement	10-4200	2,854	0	0
Total Revenues from Federal Sources		2,854	0	0
<b>Budgeted Fund Balance-Operating Budget</b>				
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-303	0	178,367	178,400
Adjustment for Prior Year Encumbrances	10-309	0	518,000	378,000
Actual Revenues (Over)/Under Expenditures		-266,454	0	0
Total Operating Budget		38,846,634	40,660,524	41,002,645
<b>Grants and Entitlements:</b>				
Other Revenue from Local Sources	20-1XXX	115,880	700	700
Total Revenues from Local Sources	20-1XXX	115,880	700	700
<b>Revenues from State Sources:</b>				
State Grants Through Intermediate Sources	20-3700	4,314	5,707	5,707
Total Revenues from State Sources		4,314	5,707	5,707
<b>Revenues from Federal Sources:</b>				
Title I	20-4411-4416	32,052	57,744	57,744
Title II	20-4451-4455	33,109	38,566	38,566
I.D.E.A. Part B (Handicapped)	20-4420-4429	395,175	392,735	392,735
Total Revenues from Federal Sources		460,336	489,045	489,045
Total Grants and Entitlements		580,530	495,452	495,452
<b>Repayment of Debt:</b>				
<b>Revenues from Local Sources:</b>				
Local Tax Levy	40-1210	1,596,669	1,588,733	1,557,780
Total Revenues from Local Sources		1,596,669	1,588,733	1,557,780
<b>Revenues from State Sources:</b>				
Debt Service Aid Type II	40-3160	67,512	66,848	68,702
Total Local Repayment of Debt		1,664,181	1,655,581	1,626,482
Total Repayment of Debt		1,664,181	1,655,581	1,626,482
Total Revenues/Sources		41,091,345	42,811,557	43,124,579
Total Revenues/Sources Net of Transfers		41,091,345	42,811,557	43,124,579

**Morris - Kinnelon Boro  
Advertised Appropriations**

Budget Category	Account	2018-2019 Actual	2019-20 Revised	2020-21 Proposed
<b>General Current Expense:</b>				
<b>Instruction:</b>				
Regular Programs-Instruction	11-1XX-100-XXX	11,532,940	11,696,163	11,813,325
Special Education-Instruction	11-2XX-100-XXX	3,541,177	3,826,007	3,885,168
Basic Skills/Remedial-Instruction	11-230-100-XXX	426,420	440,906	454,044
Bilingual Education-Instruction	11-240-100-XXX	43,566	45,072	46,419
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	244,497	227,950	247,758
School-Sponsored Athletics-Instruction	11-402-100-XXX	725,777	874,534	792,341

<b>Support Services:</b>				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,719,908	1,987,615	1,925,868
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	16,367	19,270	19,844
Undistributed Expenditures-Health Services	11-000-213-XXX	538,360	517,800	498,940
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	513,337	564,644	584,071
Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	880,473	1,360,644	1,366,795
Undistributed Expenditures-Guidance	11-000-218-XXX	1,038,539	1,027,103	1,066,684
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,075,773	1,074,993	1,071,310
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	612,386	656,769	625,651
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	610,169	630,024	651,008
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	67,340	117,320	83,575
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	581,108	577,954	771,508
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,779,306	1,843,113	1,887,789
Undistributed Expenditures-Central Services	11-000-251-XXX	402,750	419,379	412,527
Undistributed Expenditures-Administrative Information Technology	11-000-252-XXX	92,154	99,387	99,044
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	3,347,197	3,447,064	3,409,154
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	2,339,582	2,498,963	2,574,428
Personal Services-Employee Benefits	11-XXX-XXX-2XX	5,959,642	5,977,814	6,128,131
Total Undistributed Expenditures		21,574,391	22,819,856	23,176,327
Total General Current Expense		38,088,768	39,930,488	40,415,382
<b>Capital Expenditures:</b>				
Equipment	12-XXX-XXX-730	395,162	629,448	102,848
Facilities Acquisition and Construction Services	12-000-400-XXX	334,199	65,083	436,083
Total Capital Outlay		729,361	694,531	538,931
Transfer of Funds to Charter Schools	10-000-100-56X	28,505	35,505	48,332
General Fund Grand Total		38,846,634	40,660,524	41,002,645
<b>Special Grants and Entitlements:</b>				
Local Projects	20-XXX-XXX-XXX	115,880	700	700
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	694	896	896
Nonpublic Nursing Services	20-XXX-XXX-XXX	1,261	1,649	1,649
Nonpublic Technology Initiative	20-XXX-XXX-XXX	468	612	612
Nonpublic Security Aid	20-XXX-XXX-XXX	1,891	2,550	2,550
Total Other State Projects		4,314	5,707	5,707
Total State Projects	20-XXX-XXX-XXX	4,314	5,707	5,707
Federal Projects:				
Title I	20-XXX-XXX-XXX	32,052	57,744	57,744
Title II	20-XXX-XXX-XXX	33,109	38,566	38,566
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	395,175	392,735	392,735
Total Federal Projects	20-XXX-XXX-XXX	460,336	489,045	489,045
Total Special Revenue Funds		580,530	495,452	495,452
<b>Repayment of Debt:</b>				
Total Regular Debt Service	40-701-510-XXX	1,664,181	1,655,581	1,626,482
Total Debt Service Funds		1,664,181	1,655,581	1,626,482
Total Expenditures/Appropriations		41,091,345	42,811,557	43,124,579
Total Expenditures Net of Transfers		41,091,345	42,811,557	43,124,579

**Morris - Kinnelon Boro  
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
<b>Unrestricted:</b>				
--General Operating Budget	1,019,755	1,413,873	802,271	623,871
--Repayment of Debt	0	0	0	0
<b>Restricted for Specific Purposes - General Operating Budget:</b>				
--Capital Reserve	1,974,882	2,085,504	2,179,106	1,801,106
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	178,367	178,367	0	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
<b>Repayment of Debt:</b>				
--Restricted for Repayment of Debt	0	0	0	0

**Morris - Kinnelon Boro  
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	\$17,619	\$18,344	\$18,478	\$20,673	\$20,080
Total Classroom Instruction	\$10,104	\$10,318	\$10,211	\$11,427	\$11,183

Classroom-Salaries and Benefits	\$9,625	\$9,867	\$9,741	\$10,833	\$10,685
Classroom-General Supplies and Textbooks	\$300	\$286	\$272	\$373	\$299
Classroom-Purchased Services	\$178	\$165	\$198	\$220	\$198
Total Support Services	\$3,315	\$3,492	\$3,681	\$4,156	\$4,006
Support Services-Salaries and Benefits	\$2,956	\$3,089	\$3,086	\$3,498	\$3,352
Total Administrative Costs	\$1,785	\$1,848	\$1,887	\$2,048	\$2,002
Administration Salaries and Benefits	\$1,540	\$1,572	\$1,607	\$1,726	\$1,683
Total Operations and Maintenance of Plant	\$1,772	\$2,011	\$1,971	\$2,231	\$2,136
Operations and Maintenance-Salaries and Benefits	\$941	\$1,049	\$1,036	\$1,145	\$1,130
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$589	\$613	\$664	\$744	\$686
Total Equipment Costs	\$198	\$213	\$0	\$367	\$58
Legal Costs	\$65	\$56	\$64	\$67	\$62
Employee Benefits as a percentage of salaries*	23.11%	24.46%	24.33%	23.90%	24.13%

\*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.

**Morris - Kinnelon Boro  
Capital Projects**

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
install whiteboards	2020-21-01	\$18,000	N	N	N
replace gym floor	2020-21-02	\$90,000	N	N	N
science lab-new	2020-21-04	\$85,000	N	N	N
security upgrades	2020-21-05	\$39,500	N	N	N
computer labs	2020-21-06	\$145,500	N	N	N

The Kinnelon Board of Education requests the approval for the withdrawal of \$378,000 from the Capital Reserve in the 2020-2021 budget to provide funding for the above requests.

The complete budget will be on file and open to examination at the Sisco building, 109 Kiel Ave., Kinnelon, NJ, Morris County New Jersey between the hours of 9:00 am and 1:00 pm 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.

Suburban Trends-0004152388

Fee:\$280.80

April 29 2020