



Mountain Lakes Schools

Public Hearing March 29, 2010

Mountain Lakes High School

7:30 p.m.

2010-2011 Budget

Message from the Superintendent

Dear Resident,

On behalf of the children of Mountain Lakes, I would like to thank you for your continued support of the schools and the educational programs that we provide.

The budget reflected on the following pages recognizes that these are extraordinary times for our economy and public schools and, like every other entity, we must respond accordingly.

The Mountain Lakes Board of Education and this administration are dedicated to respond to the significant challenges that lie ahead through careful planning and the prudent allocation of resources.

We appreciate the partnership between our community and our schools and we look forward to your continued support.

John Kazmark

Superintendent of Schools

MOUNTAIN LAKES PUBLIC SCHOOLS PROPOSED 2010-2011 SCHOOL BUDGET

		Final Expenditures 2008-2009	Current Budget as of 2/1/10 2009-2010	Tentative Budget 2010-2011
INSTRUCTION - REGULAR PROGRAMS				
These accounts reflect costs related to instruction within regular classrooms, including the salaries of both certified and non-certified staff.	Salaries Wildwood	\$2,324,143	\$2,335,435	\$2,289,065
	Salaries Briardcliff	\$1,436,236	\$1,504,789	\$1,415,243
	Salaries High School	\$3,727,735	\$4,007,664	\$4,111,296
	Other Expenses	\$776,329	\$774,757	\$839,229
	Total Inst. Regular	\$8,264,443	\$8,622,645	\$8,654,833
	2010-2011 Change = +.37%			
INSTRUCTION - SPECIAL ED/BASIC SKILLS/BILINGUAL				
These accounts represent salaries (certified staff and aides), supplies, textbooks, etc., for classes servicing students with special needs; i.e., in-class support, basic skills, bilingual and speech programs.	Salaries	\$1,749,290	\$1,834,234	\$1,788,512
	Other	\$12,224	\$14,112	\$14,000
			\$0	
	Total Inst. Special	\$1,761,514	\$1,848,346	\$1,802,512
	2010-2011 Change = -2.48%			
SCHOOL SPONSORED ACTIVITIES				
These accounts reflect costs for the supervision of co-curricular, intramural, and interscholastic activities, referee fees, supplies, etc.	Salaries & Supplies	\$669,126	\$719,536	\$745,551
	Field Lease	\$45,000	\$45,000	\$45,000
	Total Activities	\$714,126	\$764,536	\$790,551
	2010-2011 Change = +3.40%			
TUITION - SPECIAL EDUCATION/VOCATIONAL/ REG.				
This area covers the cost of out-of-district tuition for students with special or vocational needs that cannot be met in our local programs. Special education revenues from the State of NJ are also used to fund out-of-district special education tuitions.	Spec. Ed. Schs. Within State	\$648,869	\$737,156	\$780,951
	Spec. Ed. Schs. Out of State	\$39,596	\$40,880	\$47,253
	Vocational Schools	\$0	\$0	\$0
	Public In-state Tuition	\$0	\$0	\$0
	Total Tuition	\$688,465	\$778,036	\$828,204
	2010-2011 Change = +6.45%			
HEALTH SERVICES				
Salaries and fees for school nurses and the school medical doctor, as well as medical supplies, are in these accounts.	Salaries	\$194,243	\$203,352	\$212,195
	Other Expenses	\$107,706	\$88,275	\$75,870
	Total Health Services	\$301,949	\$291,627	\$288,065
	2010-2011 Change = -1.22%			
SUPPORT SERVICES - REGULAR PROGRAM				
These accounts include the salary and supplies for the Guidance area.	Salaries	\$638,947	\$664,948	\$678,869
	Other Expenses	\$14,383	\$20,419	\$15,183
	Total Support Services	\$653,330	\$685,367	\$694,052
	2010-2011 Change = +1.27%			
SUPPORT SERVICES - SPECIAL EDUCATION				
These accounts include salaries and supplies for the Child Study Team, which consists of positions for the Director of Special Services, Learning Disabilities Teacher Consultants, Psychologists and Social Workers.	Salaries	\$549,598	\$545,335	\$569,057
	Other Expenses	\$4,213	\$5,630	\$5,730
	Total Supp. Svcs.-Spec.	\$553,811	\$550,965	\$574,787
	2010-2011 Change = +4.32%			
IMPROVEMENT OF INSTRUCTION				
This area includes the cost of inservice programs, funds for innovation activities and projects, as well as curriculum development.	Salaries	\$739,876	\$720,561	\$576,855
	Other Expenses	\$15,224	\$9,976	\$8,100
	Total Improv. of Inst.	\$755,100	\$730,537	\$584,955
	2010-2011 Change = -19.93%			
MEDIA/SCHOOL LIBRARY				
This area includes salaries for librarians, tech. staff and library aides, as well as library books, video tapes, supplies, etc.	Salaries	\$281,872	\$400,769	\$417,904
	Other Expenses	\$51,256	\$43,801	\$42,817
	Total Media/Sch. Library	\$333,128	\$444,570	\$460,721
	2010-2011 Change = +3.63%			

MOUNTAIN LAKES PUBLIC SCHOOLS PROPOSED 2010-2011 SCHOOL BUDGET

		Final Expenditures 2008-2009	Current Budget as of 2/1/10 2009-2010	Tentative Budget 2010-2011
GENERAL ADMINISTRATION				
Includes the salaries of the Superintendent, Business Administrator and Central Office support staff. Also included are postage, telephone/communications, and school board dues.	Salaries	\$473,124	\$484,209	\$499,768
	Professional Services	\$94,140	\$91,090	\$75,000
	Telephone/Communications	\$53,920	\$55,010	\$71,500
	Food Service	\$15,793	\$18,000	\$14,000
	Other Expense	\$60,242	\$55,604	\$36,510
	Total General Admin.	\$697,219	\$703,913	\$696,778
	2010-2011 Change = -1.01%			
SCHOOL ADMINISTRATION				
Includes salaries of the principals, technology and staff. Also includes those costs nec- essary to administer the schools, such as report cards, interdistrict articulation, testing, supplies and graduation expenses.	Salaries	\$946,623	\$872,775	\$907,894
	Supplies & Materials	\$51,150	\$54,686	\$51,125
	Other Expenses	\$27,668	\$35,567	\$38,625
	Total School Admin.	\$1,025,441	\$963,028	\$997,644
	2010-2011 Change = +3.59%			
OPERATION AND MAINTENANCE OF PLANT				
Includes custodial and maintenance salaries as well as salaries for cafeteria/ playground aides. Also includes costs associated with maint. and repair of buildings and equipment, energy management, field maint., garbage pickup, water and sewer utilities, liability insurance and supplies.	Salaries	\$1,051,531	\$1,054,791	\$1,088,910
	Cleaning/Main./Supplies	\$644,496	\$555,531	\$547,802
	Insurance	\$113,907	\$106,700	\$113,907
	Heat & Electricity	\$603,761	\$591,055	\$573,400
	Total Oper. & Main. Plant	\$2,413,695	\$2,308,077	\$2,324,019
	2010-2011 Change = +.69%			
STUDENT TRANSPORTATION				
Reflects costs associated with transportation of regular students living beyond two miles for K-8 students and 2 1/2 miles for HS students and all spec. ed. students. Also included are athletic / ex. curric. trans. and mandated payments per pupil to parents of children attending private schools.	Cont. Svc. Bet. Home /Sch.	\$53,676	\$55,467	\$57,131
	Cont. Svc. Other	\$128,311	\$119,599	\$120,217
	Cont. Svc. Sp. Ed. Students	\$176,630	\$244,856	\$234,856
	Other Costs	\$46,608	\$59,000	\$55,000
	Total Student Trans.	\$405,225	\$478,922	\$467,204
	2010-2011 Change = -2.45%			
HEALTH CARE AND BENEFIT COSTS				
Includes costs for medical, dental, pension contributions, employer matching FICA contributions and staff tuition reimburse- ments.	Med./Den. Ins.-Wkr. Comp.	\$2,618,206	\$3,009,311	\$3,210,000
	Other Benefits-FICA Contr.	\$475,985	\$490,617	\$516,480
	Total Health Care & Benefits Costs	\$3,094,191	\$3,499,928	\$3,726,480
	2010-2011 Change = +6.47%			
CAPITAL PROJECTS AND EQUIPMENT				
This includes costs for all equipment includ- ing computers for the labs and classrooms as well as roof repairs to the High School and Wildwood School.	Equipment & Bldg.Renov.	\$14,442	\$9,100	\$11,062
	Facilities/Construction	\$450,984	\$945,048	\$0
	Total Capital Outlay	\$465,426	\$954,148	\$11,062
	2010-2011 Change = -98.84%			
FEDERAL/STATE PROGRAMS				
Program costs associated with students with special needs and non-public textbooks and nursing services. These costs are offset by revenue received from federal and state government.	State Projects	\$307,467	\$259,000	
	Federal Projects	\$259,209	\$228,858	\$435,020
	Total Fed./State Proj.	\$566,676	\$487,858	\$435,020
	2010-2011 Change = -10.83%			
DEBT SERVICE				
Includes interest and principal payments on both the 1998 and 2003 bond.	Interest	\$628,599	\$606,374	\$582,805
	Principal	\$630,000	\$635,000	\$675,000
	Total Debt Service	\$1,258,599	\$1,241,374	\$1,257,805
	2010-2011 Change = +1.32%			
TOTAL BUDGET	2010-2011 Change = -2.99%	\$23,952,338	\$25,353,877	\$24,594,692

SOURCES OF REVENUE

	Current Budget 2009-2010	Tentative Budget 2010-2011	Change 2010-2011
Balances Appropriated + Reserves	\$407,897	\$505,000	\$97,103
Capital Reserve	\$225,000	\$0	-\$225,000
Local Taxes	\$18,938,774	\$19,405,568	\$466,794
*Tuition (Btn. Twp. = 270)	\$3,646,350	\$3,755,700	\$109,350
Tuition (Non-res. = 12) (11) HS (1) Elementary	\$148,000	\$170,800	\$22,800
Back Tuition (Btn. Twp.)	\$123,990	\$18,878	-\$105,112
Tuition Pre-school	\$60,000	\$32,000	-\$28,000
State Aid	\$951,058	\$0	-\$951,058
Other/DSA	\$612,808	\$516,746	-\$96,062
Miscellaneous	\$240,000	\$190,000	-\$50,000
Total Revenue	\$25,353,877	\$24,594,692	-\$759,185

2010-2011 STAFFING

STAFF*	2008-2009	2009-2010	2010-2011 Anticipated
Administration¹	12.2	11.2	10.2
Classroom Teachers²	115.5	114.5	106.6
Support Staff³	34.1	34.1	34.1
Non-certified Staff⁴	<u>45.0</u>	<u>44.0</u>	<u>40.0</u>
Total Staff	206.8	203.8	190.90

*Excluding Lake Drive staff

¹ Building level administrators and supervisors

² Certified classroom teachers

³ Tech support, resource room, guidance, librarians, CST and nurses

⁴ Non-certified clerical, custodial, maintenance and classroom aides

ENROLLMENT COMPARISON

	Mtn. Lakes	AI		Mtn. Lakes	AI	
	Actual	Actual		Projected	Projected	
	2009-2010	2009-2010	Total	2010-2011	2010-2011	Total
High School	*673	44	717	*683	44	727
Briarcliff School	301	26	327	310	26	336
Wildwood School	**511		511	**500		500
Pre-school Program	6		6	8		8
Subtotal HS,BC,WW	1491	70	1561	1501	70	1571
Lake Drive School Auditorily Impaired		99	99		99	99
GRAND TOTAL	1491	169	1660	1501	169	1670

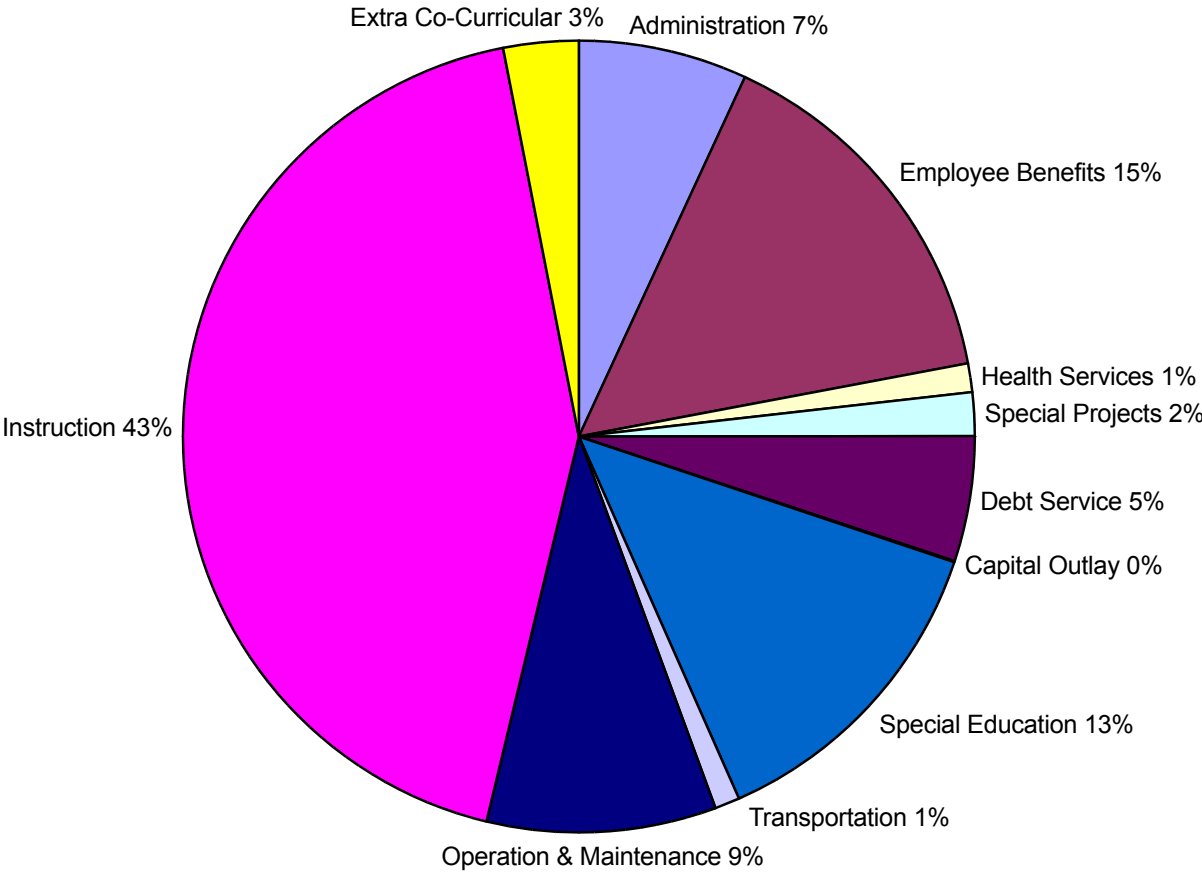
*Includes 270 Boonton Twp. Students and 11 Non-resident Tuition Students

**Includes 1 Non-resident Tuition Student

BUDGET ALLOCATIONS

\$24,594,692.00

EXPENDITURES UNDER GAAP
CLASSIFICATION & CODING SYSTEM



PROPOSED 2010-2011 BUDGET

	2009-2010	2010-2011	Increase \$	Increase%
General Fund				
Appropriations:				
Current Expense	\$22,670,497	\$22,890,805	\$220,308	0.97%
Capital Outlay	\$954,148	\$11,062	-\$943,086	-98.84%
SUBTOTAL	\$23,624,645	\$22,901,867	-\$722,778	-3.06%
Fed/State Programs	\$487,858	\$435,020	-\$52,838	
Debt Service	\$1,241,374	\$1,257,805	\$16,431	
TOTAL	\$25,353,877	\$24,594,692	-\$759,185	
Tax Levy:				
General Fund	\$17,822,350	\$18,254,489	\$432,139	2.42%
Debt Service	\$1,116,424	\$1,151,079	\$34,655	3.10%
OVERALL	\$18,938,774	\$19,405,568	\$466,794	2.465%

\$759,185 lower total spending than current year (2009-2010)

HOMEOWNER TAX INCREASE

	2009-2010	2010-2011	Increase	% Increase
General Fund	\$17,822,350	\$18,254,489	\$432,139	2.42%
Debt Service	\$1,116,424	\$1,151,079	\$34,655	3.10%
TOTAL	\$18,938,774	\$19,405,568	\$466,794	2.465%

2009 School Taxes on average assessed residence of \$866,208 = \$12,649
(Increase of \$185)

2010 School Taxes on average assessed residence of \$866,208 = \$12,863
(Increase of \$214)

Debt Service is payment for Referendum previously approved. (20 years)

TAX LEVY TO BE VOTED ON

General Fund (Current Expense and Capital Outlay).....**\$18,254,489**

PUBLIC HEARING – Monday, March 29, 2010 – 7:30 p.m. – Mountain Lakes High School

SCHOOL BUDGET ELECTION – Tuesday, April 20, 2010 – 7:00 a.m. to 9:00 p.m.

GENERAL ELECTION DISTRICTS – 1, 2, 3, 4, 5 – Mountain Lakes High School

THE BOARD OF EDUCATION

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SUPERINTENDENT OF SCHOOLS

Dr. John Kazmark

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