

**LEGAL ADVERTISING DEPARTMENT
MADISON BOARD OF EDUCATION
ADDITIONAL VIRTUAL MEETING
TUESDAY, APRIL 28, 2020
PUBLIC HEARING OF THE 2020 – 2021 SCHOOL BUDGET**

NOTICE IS HEREBY GIVEN THAT IN ACCORDANCE with Public Laws 1975, Chapter 231, known and designated as the Open Public Meetings Act (OPMA), that the Madison Board of Education will conduct a Public Hearing on the 2020-2021 School Budget will be held on Tuesday, April 28, 2020 at 7:00PM.

Whereas, pursuant to N.J.S.A 10:4-9.1, which permits a public body during a state of emergency to provide electronic notice for the purposes of OPMA notification, and;

Whereas, it is acknowledged that the Governor declared a state of emergency on March 9, 2020; and,

Whereas, in accordance with his subsequent issuance of Executive Order 107, the Madison Board of Education will conduct a remote meeting using a virtual software platform which will allow for public participation; and,

Now Therefore Be It Resolved that, the meeting agenda reflects, to the extent practicable, matters necessary for the continuing operation of government and are related to the applicable emergency declaration pursuant to Public Laws 2020, Chapter 11.

The Public may observe and participate in the meeting through remote means by way of telephone or video conference. Details for how to access and participate in the meeting will be posted in the Headlines sections of the School Districts Homepage at <https://www.madisonpublicschools.org/>

Morris - Madison Boro

Advertised Enrollments

Enrollment Categories	October	October	October
	15, 2018 Actual	15, 2019 Actual	15, 2020 Estimated
Pupils On Roll Regular Full-Time	2,186	2,169	2,164
Pupils On Roll Regular Shared-Time	3	0	0
Pupils On Roll - Special Full-Time	412	434	433
Pupils On Roll - Special Shared-Time	0	1	1
Subtotal - Pupils On Roll	2,601	2,604	2,598
Private School Placements	18	24	24
Pupils Sent to Other Districts - Reg Prog	0	0	1
Pupils Sent to Other Dists - Spec Ed Prog	4	3	3
Pupils Received	120	112	112

Morris - Madison 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	40,806,822	41,913,914	43,178,077
Total Tuition	10-1300	1,760,571	1,804,000	1,828,894
Transportation Fees from Individuals	10-1410	0	14,300	14,300
Rents and Royalties	10-1910	0	50,000	50,000
Unrestricted Miscellaneous Revenues	10-1XXX	591,079	258,000	263,000
Interest Earned on Maintenance Reserve	10-1XXX	3,993	2,000	2,000
Interest Earned on Capital Reserve Funds	10-1XXX	34,430	3,000	3,000
Total Revenues from Local Sources		43,196,895	44,045,214	45,339,271
Revenues from Intermediate Sources:				
Payments in Lieu of Taxes to School District	10-2300	0	170,000	215,000
Total Revenues from Intermediate Sources		0	170,000	215,000
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	255,898	255,898	255,898
Extraordinary Aid	10-3131	125,872	40,000	125,000
Categorical Special Education Aid	10-3132	1,062,247	1,237,094	1,547,725
Categorical Security Aid	10-3177	205,379	205,379	205,379
Other State Aids	10-3XXX	54,724	40,000	50,000
Total Revenues from State Sources		1,704,120	1,778,371	2,184,002
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	2,706	25,252	25,847
Other Federal Grant Revenue-Passed Through State	10-42XX	66,688	0	0
Total Revenues from Federal Sources		69,394	25,252	25,847
Budgeted Fund Balance-Operating Budget				
Withdrawal from Capital Reserve for Local Share	10-303	0	411,149	278,425
Withdrawal from Maintenance Reserve	10-307	0	500,000	0
Transfers from Other Funds	10-310	0	500,000	661,000
Other Financing Sources	10-5200	0	776,000	297,319
Other Financing Sources	10-5XXX	909,119	0	0
Adjustment for Prior Year Encumbrances		0	3,587,937	0
Actual Revenues (Over)/Under Expenditures		482,914	0	0
Total Operating Budget		46,362,442	51,793,923	49,000,864
Grants and Entitlements:				
Other Revenue from Local Sources	20-1XXX	59,149	65,000	65,000
Total Revenues from Local Sources	20-1XXX	59,149	65,000	65,000
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	208,588	243,167	243,167
Total Revenues from State Sources		208,588	243,167	243,167
Revenues from Federal Sources:				
Title I	20-4411-4416	70,144	57,091	48,528
Title II	20-4451-4455	59,653	33,756	28,693
Title III	20-4491-4494	17,710	16,113	13,696
Title IV	20-4471-4474	11,592	10,221	8,688
Title VI	20-4417-4418	18,328	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	610,809	542,813	461,391
Total Revenues from Federal Sources		788,236	659,994	560,996
Total Grants and Entitlements		1,055,973	968,161	869,163
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	2,090,015	2,089,335	2,092,952
Total Revenues from Local Sources		2,090,015	2,089,335	2,092,952
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	539,322	539,143	540,075
Budgeted Fund Balance	40-303	0	0	1
Total Local Repayment of Debt		2,629,337	2,628,478	2,633,028
Total Repayment of Debt		2,629,337	2,628,478	2,633,028
Total Revenues/Sources		50,047,752	55,390,562	52,503,055
Total Revenues/Sources Net of Transfers		50,047,752	55,390,562	52,503,055

Morris - Madison Boro
Advertised Appropriations

Budget Category	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	13,901,694	14,410,452	14,988,602
Special Education-Instruction	11-2XX-100-XXX	3,473,023	3,649,262	3,641,435
Basic Skills/Remedial-Instruction	11-230-100-XXX	401,275	369,111	374,151
Bilingual Education-Instruction	11-240-100-XXX	183,200	233,015	293,331
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	311,415	302,327	308,273
School-Sponsored Athletics-Instruction	11-402-100-XXX	947,750	873,350	896,830
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,738,830	2,462,271	2,889,402
Undistributed Expenditures-Health Services	11-000-213-XXX	470,763	487,800	502,208
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	807,604	983,964	1,044,623
Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	1,333,819	1,260,778	1,238,177
Undistributed Expenditures-Guidance	11-000-218-XXX	901,548	889,876	968,115
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,242,501	1,438,205	1,548,403
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	328,143	677,331	800,722
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	524,140	494,801	451,950
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	489,113	0	0
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	1,319,968	1,335,812	1,414,734
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,548,666	1,719,778	1,705,191
Undistributed Expenditures-Central Services	11-000-251-XXX	590,670	565,700	479,559
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	342,081	388,654	478,039
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	4,448,770	4,127,637	4,747,357
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,698,578	1,737,811	1,621,214
Personal Services-Employee Benefits	11-XXX-XXX-2XX	8,160,342	8,844,313	8,487,826
Total Undistributed Expenditures		25,945,536	27,414,731	28,377,520
Interest Earned on Maintenance Reserve	10-606	0	2,000	2,000
Total General Current Expense		45,163,893	47,254,248	48,882,142
Capital Expenditures:				
Equipment	12-XXX-XXX-730	44,441	14,062	0
Facilities Acquisition and Construction Services	12-000-400-XXX	1,128,917	4,496,287	3,589
Interest Deposit to Capital Reserve	10-604	0	3,000	3,000
Total Capital Outlay		1,173,358	4,513,349	6,589
Transfer of Funds to Charter Schools	10-000-100-56X	25,191	26,326	112,133
General Fund Grand Total		46,362,442	51,793,923	49,000,864
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	59,149	65,000	65,000
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	20,719	21,453	21,453
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	0	20,279	20,279
Nonpublic Handicapped Services	20-XXX-XXX-XXX	76,263	86,434	86,434
Nonpublic Nursing Services	20-XXX-XXX-XXX	38,218	39,479	39,479
Nonpublic Technology Initiative	20-XXX-XXX-XXX	13,968	14,472	14,472
Nonpublic Security Aid	20-XXX-XXX-XXX	59,420	61,050	61,050
Total Other State Projects		208,588	243,167	243,167
Total State Projects	20-XXX-XXX-XXX	208,588	243,167	243,167
Federal Projects:				
Title I	20-XXX-XXX-XXX	70,144	57,091	48,528
Title II	20-XXX-XXX-XXX	59,653	33,756	28,693
Title III	20-XXX-XXX-XXX	29,302	16,113	13,696
Title IV	20-XXX-XXX-XXX	18,328	10,221	8,688
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	610,809	542,813	461,391
Total Federal Projects	20-XXX-XXX-XXX	788,236	659,994	560,996
Total Special Revenue Funds		1,055,973	968,161	869,163
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	2,629,337	2,628,478	2,633,028
Total Debt Service Funds		2,629,337	2,628,478	2,633,028
Total Expenditures/Appropriations		50,047,752	55,390,562	52,503,055
Total Expenditures Net of Transfers		50,047,752	55,390,562	52,503,055

Morris - Madison 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
Unrestricted:				
--General Operating Budget	1,250,624	1,518,716	1,107,567	964,120
--Repayment of Debt	1	1	1	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	4,341,853	1,130,446	633,446	636,446
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	959,765	1,396,230	898,230	239,230
--Legal Reserve	0	134,978	134,978	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

Morris - Madison 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	\$15,261	\$15,845	\$15,632	\$16,574	\$17,134
Total Classroom Instruction	\$8,562	\$8,711	\$8,876	\$9,234	\$9,426
Classroom-Salaries and Benefits	\$8,179	\$8,375	\$8,472	\$8,634	\$8,703
Classroom-General Supplies and Textbooks	\$287	\$224	\$250	\$269	\$298
Classroom-Purchased Services	\$96	\$111	\$154	\$330	\$425
Total Support Services	\$2,687	\$2,924	\$2,781	\$3,042	\$3,163
Support Services-Salaries and Benefits	\$2,539	\$2,693	\$2,485	\$2,709	\$2,785
Total Administrative Costs	\$1,561	\$1,714	\$1,766	\$1,910	\$1,910
Administration Salaries and Benefits	\$1,256	\$1,313	\$1,449	\$1,545	\$1,480
Total Operations and Maintenance of Plant	\$1,881	\$1,905	\$1,685	\$1,826	\$2,064
Operations and Maintenance-Salaries and Benefits	\$907	\$948	\$912	\$997	\$1,017
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$567	\$589	\$519	\$558	\$567
Total Equipment Costs	\$43	\$17	\$0	\$5	\$0
Legal Costs	\$63	\$120	\$51	\$56	\$62
Employee Benefits as a percentage of salaries*	29.24%	28.94%	29.80%	31.11%	29.32%

*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 on the district website, <https://www.madisonpublicschools.org/>

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