

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	287.0	298.0	313.0
On Roll Special Ed Full-Time	68.0	61.0	66.0
On Roll Subtotal	355.0	359.0	379.0
In Private School Placements	5.0	4.0	0.0
Sent to Other Districts Regular	135.5	148.5	168.0
Sent to Other Districts Special Ed	25.0	31.5	30.0
Received	1.0		0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,933,144	10,227,375	10,578,174
Unrestricted Miscellaneous Revenues	10-1XXX	35,523	10,000	10,000
Interest Earned On Capital Reserve Funds	10-1XXX	2,402	1,000	1,000
Subtotal - Revenues From Local Sources		9,971,069	10,238,375	10,589,174
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	140,194	140,194	212,050
Extraordinary Aid	10-3131	250,279	0	100,000
Categorical Special Education Aid	10-3132	341,301	341,301	352,442
Categorical Security Aid	10-3177	50,873	50,873	50,873
Adjustment Aid	10-3178	84	84	0
Parcc Readiness Aid	10-3181	4,625	4,625	0
Per Pupil Growth Aid	10-3182	4,625	4,625	0
Professional Learning Community Aid	10-3183	4,780	4,780	0
Other State Aids	10-3XXX	3,503	0	0
Subtotal - Revenues From State Sources		800,264	546,482	715,365
Budgeted Fund Balance - Operating Budget	10-303	0	687,154	601,191
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	0	50,000
Transfers From Other Funds	10-5200	57,106	0	0
Adjustment For Prior Year Encumbrances		0	624,452	0
Actual Revenues (Over)/Under Expenditures		-508,101	0	0
Total Operating Budget		10,320,338	12,096,463	11,955,730
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	5,528	0	0
Total Revenues From Local Sources	20-1XXX	5,528	0	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Revenues from Federal Sources:				
Title I	20-4411-4416	37,903	20,000	20,000
Title II	20-4451-4455	17,639	15,000	15,000
Title III	20-4491-4494	480	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	104,654	90,000	90,000
Total Revenues From Federal Sources		160,676	125,000	125,000
Total Grants And Entitlements		166,204	125,000	125,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	232,600	231,799	235,799
Total Revenues From Local Sources		232,600	231,799	235,799
Budgeted Fund Balance	40-303	0	1	0
Total Local Repayment Of Debt		232,600	231,800	235,799
Total Repayment Of Debt		232,600	231,800	235,799
Total Revenues/Sources		10,719,142	12,453,263	12,316,529
Total Revenues/Sources Net of Transfers		10,719,142	12,453,263	12,316,529

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,110,871	2,235,404	2,167,178
Special Education - Instruction	11-2XX-100-XXX	610,295	712,886	862,261
Basic Skills/Remedial - Instruction	11-230-100-XXX	29,064	39,555	500
Bilingual Education - Instruction	11-240-100-XXX	11,704	11,984	12,320
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	25,420	26,853	27,509
School-Sponsored Athletics - Instruction	11-402-100-XXX	37,771	56,587	47,732
Other Instructional Programs - Instruction	11-4XX-100-XXX	2,443	0	0
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	3,150,804	3,712,495	4,025,357
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	23,595	26,662	25,482
Undist. Expenditures - Health Services	11-000-213-XXX	142,645	142,239	129,489
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	255,359	312,562	362,417
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	100,324	123,766	127,231
Undist. Expenditures - Guidance	11-000-218-XXX	46,495	49,455	109,136
Undist. Expenditures - Child Study Teams	11-000-219-XXX	202,329	218,889	225,724
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	135,951	147,444	37,048
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	40,211	45,285	101,160
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	13,160	27,500	25,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	297,104	290,701	302,681
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	136,061	176,089	178,199
Undist. Expend. - Central Services	11-000-251-XXX	165,980	184,763	188,845
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	756,645	840,250	863,344
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	490,019	625,784	564,054
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,073,611	1,369,583	1,519,013
Total Undistributed Expenditures		7,030,293	8,293,467	8,784,180
Total General Current Expense		9,857,861	11,376,736	11,901,680

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	26,118	50,000	7,904
Facilities Acquisition And Const. Serv.	12-000-400-XXX	393,587	230	230
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	624,452	0
Interest Deposit To Capital Reserve	10-604	0	1,000	1,000
Total Capital Outlay		419,705	675,682	9,134
Transfer Of Funds To Charter Schools	10-000-100-56X	42,772	44,045	44,916
General Fund Grand Total		10,320,338	12,096,463	11,955,730
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	5,528	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	37,903	20,000	20,000
Title II	20-XXX-XXX-XXX	17,639	15,000	15,000
Title III	20-XXX-XXX-XXX	480	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	104,654	90,000	90,000
Total Federal Projects	20-XXX-XXX-XXX	160,676	125,000	125,000
Total Special Revenue Funds		166,204	125,000	125,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	232,600	231,800	235,799
Total Debt Service Funds		232,600	231,800	235,799
Total Expenditures/Appropriations		10,719,142	12,453,263	12,316,529
Total Expenditures Net of Transfers		10,719,142	12,453,263	12,316,529

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	565,777	555,181	434,923	238,859
Unrestricted	Repayment of Debt	0	0	-1	-1
Restricted for General Operating Budget	Capital Reserve	1,345,710	1,496,990	1,497,990	1,498,990
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	50,000	50,000	50,000	50,000
Restricted for General Operating Budget	Legal Reserve	909,456	960,882	405,127	0
Restricted for General Operating Budget	Tuition Reserve	0	50,000	50,000	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,884	\$17,685	\$19,231	\$19,716	\$19,294
Total Classroom Instruction	\$9,519	\$9,721	\$10,449	\$10,712	\$10,458
Classroom-Salaries and Benefits	\$8,986	\$9,262	\$9,810	\$10,058	\$9,773
Classroom-General Supplies and Textbooks	\$288	\$201	\$381	\$390	\$407
Classroom-Purchased Services	\$246	\$258	\$258	\$264	\$278
Total Support Services	\$3,062	\$3,337	\$3,772	\$3,867	\$3,797
Support Services-Salaries and Benefits	\$2,847	\$3,020	\$3,413	\$3,499	\$3,143
Total Administrative Costs	\$2,078	\$2,027	\$2,181	\$2,236	\$2,211
Administration Salaries and Benefits	\$1,697	\$1,611	\$1,746	\$1,790	\$1,784
Total Operations and Maintenance of Plant	\$2,000	\$2,368	\$2,536	\$2,599	\$2,559
Operations and Maintenance-Salaries and Benefits	\$941	\$1,076	\$1,044	\$1,071	\$1,131
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$213	\$220	\$277	\$284	\$251
Total Equipment Costs	\$86	\$74	\$137	\$140	\$21
Legal Costs	\$102	\$48	\$43	\$44	\$53
Employee Benefits as a percentage of salaries*	24.07%	25.08%	29.80%	29.80%	33.11%

*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's Internet 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 2017-18 revised appropriations and the 2018-19 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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Bergen County Special Services, Morris County ESC	0
Others	Health & Safety-Morris County ESC	0
Others	Recreational Facilities-Borough of Mount Arlington	0
Transportation Services, including Fuel	Roxbury BOE, Morris County ESC, Sussex County Regional COOP, Middlesex Regional Education Services	0
Purchasing	Alliance for Competitive Telecommunications	0
Purchasing	Alliance for Competitive Energy Services	0
Municipal/Public Works	Mount Arlington DPW-Snow removal (parking lots only)	0
Insurance Coverages and Benefits	Morris Essex Insurance Group-Workers' Compensation	0

ID=Mt. Arlington Borough

Category	Amount
(A) General Fund School Levy	10,402,774
(D) Total School Levy	10,638,573
(B) Estimated Net Taxable Valuation (as of 10/01/17)	707,693,000
(H) Estimated Equalized Valuation (as of 10/01/17)	781,118,102
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.4700
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.5033
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3318
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3620

Name=Jeffrey Grillo

Category	Measure
Job Title	Principal
Job Title II	None Reported
Base Annual Salary Amount	\$113,025
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$9,700
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	maximum per state statute-unused sick days
Contractual Post-Employment Benefit Description of Payout of Vacation days	vacation days are non cumulative
Contractual Post-Employment Benefit Description of Payout of Personal days	personal days are non cumulative
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Jeffrey Grillo

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Monica A. Rowland

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$143,360
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/21
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$12,300
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$17,645
Contractual Post-Employment Benefit Description of Payout of Sick days	maximum payout yr 1 of contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	maximum payout yr 1 of contract
Contractual Post-Employment Benefit Description of Payout of Personal days	personal days are noncumulative
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Monica A. Rowland

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Susan Cummings

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Supervisor Curriculum/Spe
Base Annual Salary Amount	\$110,288
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$9,200
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	maximum per state statute-unused sick days
Contractual Post-Employment Benefit Description of Payout of Vacation days	vacation days are non cumulative
Contractual Post-Employment Benefit Description of Payout of Personal days	personal days are non cumulative
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Susan Cummings

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Tonya M. Flowers

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$108,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	None Reported
Shared District	None Reported
Job Title Other District	None Reported
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported
Total Allowances Amount	\$7,614
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	no payout of sick days
Contractual Post-Employment Benefit Description of Payout of Vacation days	vacation days are non cumulative
Contractual Post-Employment Benefit Description of Payout of Personal days	personal days are non cumulative
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Tonya M. Flowers

Category	Measure
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
Additional Comment 1	None Reported
Additional Comment 2	None Reported
Additional Comment 3	None Reported