

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	298.0	298.0	318.0
On Roll Special Ed Full-Time	61.0	64.0	65.0
On Roll Subtotal	359.0	362.0	383.0
In Private School Placements	4.0	4.0	2.0
Sent to Other Districts Regular	148.5	133.0	133.5
Sent to Other Districts Special Ed	31.5	38.0	40.0
Received		2.0	0.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	10,227,375	10,578,174	10,789,737
Total Tuition	10-1300	44,293	0	0
Unrestricted Miscellaneous Revenues	10-1XXX	0	10,000	10,000
Interest Earned On Capital Reserve Funds	10-1XXX	7,682	1,000	1,000
Other Restricted Miscellaneous Revenues	10-1XXX	55,586	0	0
Subtotal - Revenues From Local Sources		10,334,936	10,589,174	10,800,737
Revenues from Intermediate Sources:				
Pilot Payments To School District	10-2300	0	0	150,000
Total Revenues From Intermediate Sources		0	0	150,000
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	140,194	212,050	212,050
Extraordinary Aid	10-3131	212,624	100,000	150,000
Categorical Special Education Aid	10-3132	352,442	352,442	372,398
Categorical Security Aid	10-3177	50,873	50,873	50,873
Adjustment Aid	10-3178	84	0	0
PARCC Readiness Aid	10-3181	4,625	0	0
Per Pupil Growth Aid	10-3182	4,625	0	0
Professional Learning Community Aid	10-3183	4,780	0	0
Other State Aids	10-3XXX	4,375	0	0
Subtotal - Revenues From State Sources		774,622	715,365	785,321
Budgeted Fund Balance - Operating Budget	10-303	0	601,191	815,018
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	50,000	50,000
Adjustment For Prior Year Encumbrances		0	233,857	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Actual Revenues (Over)/Under Expenditures		197,083	0	0
Total Operating Budget		11,306,641	12,189,587	12,601,076
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	800	0	0
Total Revenues From Local Sources	20-1XXX	800	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	34,438	20,000	20,000
Title II	20-4451-4455	4,100	15,000	15,000
Title IV	20-4471-4474	6,379	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	107,525	90,000	90,000
Total Revenues From Federal Sources		152,442	125,000	125,000
Total Grants And Entitlements		153,242	125,000	125,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	231,800	235,799	234,400
Total Revenues From Local Sources		231,800	235,799	234,400
Total Local Repayment Of Debt		231,800	235,799	234,400
Total Repayment Of Debt		231,800	235,799	234,400
Total Revenues/Sources		11,691,683	12,550,386	12,960,476
Total Revenues/Sources Net of Transfers		11,691,683	12,550,386	12,960,476

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,232,174	2,167,178	2,273,271
Special Education - Instruction	11-2XX-100-XXX	674,543	862,261	973,301
Basic Skills/Remedial - Instruction	11-230-100-XXX	276	500	0
Bilingual Education - Instruction	11-240-100-XXX	11,984	12,320	0
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	32,085	27,509	28,555
School-Sponsored Athletics - Instruction	11-402-100-XXX	40,007	47,732	54,826
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	3,562,051	4,025,357	4,203,860
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	24,787	25,482	26,264
Undist. Expenditures - Health Services	11-000-213-XXX	148,864	129,489	131,162
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	318,956	362,417	342,896
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	64,039	127,231	72,660
Undist. Expenditures - Guidance	11-000-218-XXX	47,798	109,136	117,538
Undist. Expenditures - Child Study Teams	11-000-219-XXX	208,252	225,724	245,337
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	139,857	37,048	37,715
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	68,955	101,160	103,277
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	6,469	25,000	18,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	279,932	302,681	302,031
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	168,787	178,199	196,818
Undist. Expend. - Central Services	11-000-251-XXX	172,233	188,845	198,834
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	734,788	863,344	881,405
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	518,530	564,054	675,867
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,199,468	1,519,013	1,685,130
Total Undistributed Expenditures		7,663,766	8,784,180	9,239,294
Total General Current Expense		10,654,835	11,901,680	12,569,247

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	18,002	241,761	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	604,479	230	230
Interest Deposit To Capital Reserve	10-604	0	1,000	1,000
Total Capital Outlay		622,481	242,991	1,230
Transfer Of Funds To Charter Schools	10-000-100-56X	29,325	44,916	30,599
General Fund Grand Total		11,306,641	12,189,587	12,601,076
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	800	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	34,438	20,000	20,000
Title II	20-XXX-XXX-XXX	4,100	15,000	15,000
Title IV	20-XXX-XXX-XXX	6,379	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	107,525	90,000	90,000
Total Federal Projects	20-XXX-XXX-XXX	152,442	125,000	125,000
Total Special Revenue Funds		153,242	125,000	125,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	231,800	235,799	234,400
Total Debt Service Funds		231,800	235,799	234,400
Total Expenditures/Appropriations		11,691,683	12,550,386	12,960,476
Total Expenditures Net of Transfers		11,691,683	12,550,386	12,960,476

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Unrestricted	General Operating Budget	555,181	663,063	466,999	61,872
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,496,990	1,678,484	1,279,484	1,280,484
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	960,882	815,018	409,891	0
Restricted for General Operating Budget	Tuition Reserve	50,000	100,000	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	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,685	\$18,909	\$19,294	\$20,312	\$20,077
Total Classroom Instruction	\$9,721	\$10,491	\$10,458	\$11,010	\$11,199
Classroom-Salaries and Benefits	\$9,262	\$9,959	\$9,773	\$10,288	\$10,608
Classroom-General Supplies and Textbooks	\$201	\$276	\$407	\$429	\$327
Classroom-Purchased Services	\$258	\$256	\$278	\$292	\$264
Total Support Services	\$3,337	\$3,655	\$3,797	\$3,997	\$3,658
Support Services-Salaries and Benefits	\$3,020	\$3,319	\$3,143	\$3,309	\$3,109
Total Administrative Costs	\$2,027	\$2,151	\$2,211	\$2,327	\$2,302
Administration Salaries and Benefits	\$1,611	\$1,736	\$1,784	\$1,878	\$1,872
Total Operations and Maintenance of Plant	\$2,368	\$2,344	\$2,559	\$2,694	\$2,621
Operations and Maintenance-Salaries and Benefits	\$1,076	\$1,097	\$1,131	\$1,191	\$1,244
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$220	\$255	\$251	\$264	\$275
Total Equipment Costs	\$74	\$52	\$21	\$672	\$0
Legal Costs	\$48	\$121	\$53	\$56	\$60
Employee Benefits as a percentage of salaries*	25.08%	26.65%	33.11%	33.11%	34.53%

*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 2018-19 revised appropriations and the 2019-20 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
Transportation Services, including Fuel	Roxbury BOE, Morris County ESC, Sussex County Regional CoOp, Middlesex Regional Ed Serv Comm	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
Municipal/Public Works	Recreational Facilities-Borough of Mount Arlington	0
Insurance Coverages and Benefits	Morris Essex Insurance Group	0

ID=Mt. Arlington Borough

Category	Amount
(A) General Fund School Levy	10,683,956
(D) Total School Levy	10,917,055
(B) Estimated Net Taxable Valuation (as of 10/01/18)	715,492,300
(H) Estimated Equalized Valuation (as of 10/01/18)	823,825,331
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.4932
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.5258
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.2969
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.3252

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	07/01/18
End Date of Contract	06/30/19
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)	\$1,941
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

Name=Jeffrey Grillo

Category	Measure
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
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	N/A
Base Annual Salary Amount	\$146,316
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	\$13,403
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	\$36,244
Contractual Post-Employment Benefit Description of Payout of Sick days	maximum payout year 2 of contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	maximum payout year 3 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

Name=Monica A. Rowland

Category	Measure
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
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=Patricia Pickens

Category	Measure
Job Title	Administrative Assistant
Job Title II	None Reported
Base Annual Salary Amount	\$84,123
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	07/01/18
End Date of Contract	06/30/19
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	\$1,200
Total Bonuses Amount	\$1,250
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	vacations 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

Name=Patricia Pickens

Category	Measure
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
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	\$111,348
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	07/01/18
End Date of Contract	06/30/19
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	\$6,458
Total Stipends Amount	\$986
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

Name=Tonya M. Flowers

Category	Measure
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
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