

**Advertised Enrollments**

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	1,661.0	1,641.0	1,656.0
On Roll Special Ed Full-Time	245.0	235.0	235.0
On Roll Subtotal	1,906.0	1,876.0	1,891.0
In Private School Placements	16.0	16.0	21.0
Sent to Other Districts Special Ed	7.5	6.5	14.5
Received	9.0	9.0	8.0

## Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	29,069,101	29,650,483	30,391,745
	Total Tuition	10-1300	564,119	650,294	628,904
	Rents and Royalties	10-1910	11,284	8,000	8,000
	Unrestricted Miscellaneous Revenues	10-1XXX	289,892	132,000	169,500
	Interest Earned on Capital Reserve Funds	10-1XXX	0	9,000	9,000
	Total Revenues from Local Sources		29,934,396	30,449,777	31,207,149
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	28,002	123,908	123,908
	Extraordinary Aid	10-3131	148,327	0	0
	Categorical Special Education Aid	10-3132	738,613	833,204	958,949
	Categorical Security Aid	10-3177	33,353	147,881	147,881
	PARCC Readiness Aid	10-3181	18,960	0	0
	Per Pupil Growth Aid	10-3182	18,960	0	0
	Professional Learning Community Aid	10-3183	18,520	0	0
	Other State Aids	10-3XXX	10,730	0	0
	Total Revenues from State Sources		1,015,465	1,104,993	1,230,738
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,972,266	1,557,944
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	340,000
	Adjustment for Prior Year Encumbrances		0	115,992	0
	Actual Revenues (Over)/Under Expenditures		-317,961	0	0
General Fund Revenues	Total Operating Budget		30,631,900	33,643,028	34,335,831
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	50,943	0	0
	Total Revenues from Local Sources	20-1XXX	50,943	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	140,182	163,845	125,582
	Title II	20-4451-4455	44,593	39,455	33,537
	Title IV	20-4471-4474	0	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	354,641	361,391	307,182
	Total Revenues from Federal Sources		539,416	574,691	474,801
Special Revenue Fund Revenues	Total Grants and Entitlements		590,359	574,691	474,801
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	109,512	0	0

## Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	824,788	1,270,959	1,608,785
	Total Revenues from Local Sources		824,788	1,270,959	1,608,785
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	0	116,725	215,524
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	230,626
	Total Local Repayment of Debt		934,300	1,387,684	2,054,935
	Actual Revenues (Over)/Under Expenditures		-230,625	0	0
Debt Service Fund Revenues	Total Repayment of Debt		703,675	1,387,684	2,054,935
All Fund Revenues	Total Revenues/Sources		31,925,934	35,605,403	36,865,567
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		31,925,934	35,605,403	36,865,567

## Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	10,921,536	11,296,478	12,088,182
	Special Education-Instruction	11-2XX-100-XXX	2,680,410	3,004,164	2,112,816
	Basic Skills/Remedial-Instruction	11-230-100-XXX	284,398	329,765	241,740
	Bilingual Education-Instruction	11-240-100-XXX	0	0	1,735
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	266,117	270,977	276,297
	School-Sponsored Athletics-Instruction	11-402-100-XXX	608,443	687,509	688,345
	Community Services Programs/Operations	11-800-330-XXX	0	2,250	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,577,464	1,678,190	2,445,711
	Undistributed Expenditures-Health Services	11-000-213-XXX	328,531	289,172	322,955
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	303,205	714,670	786,097
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	373,912	121,683	179,476
	Undistributed Expenditures-Guidance	11-000-218-XXX	556,990	553,712	584,913
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	688,732	762,286	732,810
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	24,261	31,295	36,200
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	560,079	596,677	589,623
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	9,085	47,762	36,925
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	785,045	886,900	919,919
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,612,473	1,825,992	1,961,019
	Undistributed Expenditures-Central Services	11-000-251-XXX	567,321	534,627	508,570
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	313,113	264,680	170,647
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,341,187	2,711,048	2,678,287
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	713,266	915,939	1,078,861
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,797,543	5,614,284	5,200,346
	Undistributed Expenditures-Food Services	11-000-310-930	0	67,965	25,000
		Total Undistributed Expenditures		15,552,207	17,616,882
General Fund Current Expenses	Total General Current Expense		30,313,111	33,208,025	33,666,474

## Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	188,887	138,826	636,116
	Facilities Acquisition and Construction Services	12-000-400-XXX	129,902	24,241	24,241
	Increase In Capital Reserve	10-604	0	262,936	0
	Interest Deposit to Capital Reserve	10-604	0	9,000	9,000
	Total Capital Outlay		318,789	435,003	669,357
General Fund Expenses and Transfers	General Fund Grand Total		30,631,900	33,643,028	34,335,831
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	50,943	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	140,182	163,845	125,582
	Title II	20-XXX-XXX-XXX	44,593	39,455	33,537
	Title IV	20-XXX-XXX-XXX	0	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	354,641	361,391	307,182
	Total Federal Projects	20-XXX-XXX-XXX	539,416	574,691	474,801
Special Revenue Fund Expenses	Total Special Revenue Funds		590,359	574,691	474,801
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	703,675	1,387,684	2,054,935
	Total Debt Service Funds		703,675	1,387,684	2,054,935
All Fund Expenses	Total Expenditures/Appropriations		31,925,934	35,605,403	36,865,567
Expenses Net of Transfers	Total Expenditures Net of Transfers		31,925,934	35,605,403	36,865,567

## Advertised Recapitulation of Balances

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
Restricted for General Operating Budget	Capital Reserve	736,655	812,171	1,084,107	753,107
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	3,155,027	3,389,466	1,557,944	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
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	792,471	912,439	669,181	669,181
	Repayment of Debt	1	230,626	230,626	0

### Advertised Per Pupil Cost Calculations

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	\$14,006	\$14,535	\$15,908	\$16,319	\$15,940
Total Classroom Instruction	\$8,427	\$8,861	\$9,557	\$9,781	\$9,423
Classroom-Salaries and Benefits	\$8,048	\$8,445	\$9,080	\$9,205	\$8,920
Classroom-General Supplies and Textbooks	\$360	\$391	\$460	\$558	\$470
Classroom-Purchased Services	\$20	\$26	\$17	\$17	\$33
Total Support Services	\$1,752	\$1,779	\$1,992	\$2,018	\$2,065
Support Services-Salaries and Benefits	\$1,412	\$1,545	\$1,644	\$1,656	\$1,682
Total Administrative Costs	\$1,965	\$1,996	\$2,176	\$2,238	\$2,237
Administration Salaries and Benefits	\$1,439	\$1,505	\$1,614	\$1,672	\$1,773
Total Operations and Maintenance of Plant	\$1,359	\$1,352	\$1,541	\$1,618	\$1,581
Operations and Maintenance-Salaries and Benefits	\$654	\$700	\$757	\$802	\$824
Board Contribution to Food Services	\$0	\$0	\$39	\$36	\$13
Total Extracurricular Costs	\$495	\$537	\$587	\$612	\$604
Total Equipment Costs	\$15	\$98	\$52	\$74	\$336
Legal Costs	\$72	\$55	\$67	\$69	\$72
Employee Benefits as a percentage of salaries*	22.63%	24.45%	28.38%	27.51%	25.01%

\*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 Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	Member of 2 joint insurance funds SAIF for property & casualty and MEIG for workers compensation insurance	0
Purchasing	Member of 3 purchasing cooperatives Glen Rock (Ed. Data), Middlesex County Educational Services Commission & Essex County Educational Services Commission	0
	Member of the Alliance for Competitive Energy (ACES) for heating gas and electric	0
Transportation Services, including Fuel	Busing through Educational Services Commission	0

**Estimated Tax Rates**

Municipality	Category	Amount
Glen Ridge Borough	(A) General Fund School Levy	30,391,745
	(D) Total School Levy	32,000,530
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	1,388,990,400
	(H) Estimated Equalized Valuation (as of 10/01/18)	1,766,804,166
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	2.1880
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	2.3039
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.7202
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.8112

Employee Contract List for District

Name	Category	Measure
Barbara Murphy	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$172,000
	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	09/11/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	244
	Contracted Number of Annual Vacation Days	30
	Contracted Number of Annual Sick Days	15
	Contracted Number of Annual Personal Days	3
	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	\$9,920
	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	\$17,590
	Contractual Post-Employment Benefit Description of Payout of Sick days	max of \$15000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	upon retirement or separation
	Contractual Post-Employment Benefit Description of Payout of Personal days	no payout at retirement
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported	

Employee Contract List for District

Name	Category	Measure
Barbara Murphy	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
Dirk Phillips	Job Title	Superintendent
	Job Title II	none
	Base Annual Salary Amount	\$174,689
	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	245
	Contracted Number of Annual Vacation Days	30
	Contracted Number of Annual Sick Days	15
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported	

Employee Contract List for District

Name	Category	Measure
Dirk Phillips	Total Allowances Amount	\$27,750
	Total Bonuses Amount	\$26,186
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,475
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$78,245
	Contractual Post-Employment Benefit Description of Payout of Sick days	max payout of \$15,000 + accumulated days as of June 7, 2007
	Contractual Post-Employment Benefit Description of Payout of Vacation days	not to exceed 60 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	no payout at retirement
	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
	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	