

Advertised Enrollments

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

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	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
	Total Revenues from Local Sources		10,334,936	10,589,174	10,800,737
General Fund Revenues from Intermediate Sources	Payments in Lieu of Taxes to School District	10-2300	0	0	150,000
	Total Revenues from Intermediate Sources		0	0	150,000
General Fund 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
	Total Revenues from State Sources		774,622	715,365	785,321
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	601,191	815,018
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	50,000	50,000
	Adjustment for Prior Year Encumbrances		0	233,857	0
	Actual Revenues (Over)/Under Expenditures		197,083	0	0
General Fund Revenues	Total Operating Budget		11,306,641	12,189,587	12,601,076
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	800	0	0
	Total Revenues from Local Sources	20-1XXX	800	0	0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund 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
Special Revenue Fund Revenues	Total Grants and Entitlements		153,242	125,000	125,000
Debt Service Fund 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
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		231,800	235,799	234,400
Debt Service Fund Revenues	Total Repayment of Debt		231,800	235,799	234,400
All Fund Revenues	Total Revenues/Sources		11,691,683	12,550,386	12,960,476
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		11,691,683	12,550,386	12,960,476

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	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-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	32,085	27,509	28,555
	School-Sponsored Athletics-Instruction	11-402-100-XXX	40,007	47,732	54,826
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,562,051	4,025,357	4,203,860
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	24,787	25,482	26,264
	Undistributed Expenditures-Health Services	11-000-213-XXX	148,864	129,489	131,162
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	318,956	362,417	342,896
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	64,039	127,231	72,660
	Undistributed Expenditures-Guidance	11-000-218-XXX	47,798	109,136	117,538
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	208,252	225,724	245,337
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	139,857	37,048	37,715
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	68,955	101,160	103,277
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	6,469	25,000	18,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	279,932	302,681	302,031
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	168,787	178,199	196,818
	Undistributed Expenditures-Central Services	11-000-251-XXX	172,233	188,845	198,834
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	734,788	863,344	881,405
	Undistributed Expenditures-Student Transportation Services	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
	General Fund Current Expenses	Total General Current Expense		10,654,835	11,901,680
Capital Outlay	Equipment	12-XXX-XXX-730	18,002	241,761	0
	Facilities Acquisition and Construction Services	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

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Expenses and Transfers	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 Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	800	0	0
Special Revenue Fund Expenses for 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
Special Revenue Fund Expenses	Total Special Revenue Funds		153,242	125,000	125,000
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	231,800	235,799	234,400
	Total Debt Service Funds		231,800	235,799	234,400
All Fund Expenses	Total Expenditures/Appropriations		11,691,683	12,550,386	12,960,476
Expenses Net of Transfers	Total Expenditures Net of Transfers		11,691,683	12,550,386	12,960,476

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	1,496,990	1,678,484	1,279,484	1,280,484
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	50,000	50,000	50,000	50,000
	Legal Reserve	960,882	815,018	409,891	0
	Tuition Reserve	50,000	100,000	50,000	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	555,181	663,063	466,999	61,872
	Repayment of Debt	0	0	0	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	\$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 Services

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

Estimated Tax Rates

Municipality	Category	Amount
Mt. Arlington Borough	(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

Employee Contract List for District

Name	Category	Measure
Jeffrey Grillo	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
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
Jeffrey Grillo	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
Monica A. Rowland	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	

Employee Contract List for District

Name	Category	Measure
Monica A. Rowland	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
	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	
Patricia Pickens	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

Employee Contract List for District

Name	Category	Measure
Patricia Pickens	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
	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	

Employee Contract List for District

Name	Category	Measure
Patricia Pickens	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
Tonya M. Flowers	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	

Employee Contract List for District

Name	Category	Measure
Tonya M. Flowers	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
	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