

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	298.0	294.0	306.0
On Roll Special Ed Full-Time	64.0	70.0	66.0
On Roll Subtotal	362.0	364.0	372.0
In Private School Placements	4.0	8.0	9.0
Sent to Other Districts Regular	133.0	125.0	143.0
Sent to Other Districts Special Ed	38.0	42.0	42.0
Received	2.0	5.0	0.0
In State Facilities		1.0	0.0

## Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	10,578,174	10,789,737	11,329,224
	Other Local Governmental Units-Unrestricted	10-12XX	150,000	0	0
	Total Tuition	10-1300	8,786	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	110,207	10,000	20,000
	Interest Earned on Capital Reserve Funds	10-1XXX	25,177	1,000	0
	Total Revenues from Local Sources		10,872,344	10,800,737	11,349,224
General Fund Revenues from Intermediate Sources	Payments in Lieu of Taxes to School District	10-2300	0	150,000	150,000
	Total Revenues from Intermediate Sources		0	150,000	150,000
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	212,050	212,050	212,050
	Extraordinary Aid	10-3131	317,321	150,000	200,000
	Categorical Special Education Aid	10-3132	352,442	372,398	415,991
	Categorical Security Aid	10-3177	50,873	50,873	50,873
	Other State Aids	10-3XXX	4,350	0	0
	Total Revenues from State Sources		937,036	785,321	878,914
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	815,018	813,001
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	50,000	50,000
	Actual Revenues (Over)/Under Expenditures		-176,531	0	0
General Fund Revenues	Total Operating Budget		11,632,849	12,601,076	13,241,139
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	38,924	20,000	20,000
	Title II	20-4451-4455	416	15,000	15,000
	Title IV	20-4471-4474	6,717	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	107,701	90,000	90,000
	Total Revenues from Federal Sources		153,758	125,000	125,000
Special Revenue Fund Revenues	Total Grants and Entitlements		153,758	125,000	125,000
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	235,800	234,400	232,800
	Total Revenues from Local Sources		235,800	234,400	232,800
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		235,800	234,400	232,800
Debt Service Fund Revenues	Total Repayment of Debt		235,800	234,400	232,800

**Advertised Revenues**

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
All Fund Revenues	Total Revenues/Sources		12,022,407	12,960,476	13,598,939
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		12,022,407	12,960,476	13,598,939

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,324,950	2,273,271	2,465,795
	Special Education-Instruction	11-2XX-100-XXX	747,091	973,301	847,695
	Basic Skills/Remedial-Instruction	11-230-100-XXX	72	0	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	34,091	28,555	28,550
	School-Sponsored Athletics-Instruction	11-402-100-XXX	42,403	54,826	53,711
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,836,606	4,203,860	4,777,262
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	25,408	26,264	27,026
	Undistributed Expenditures-Health Services	11-000-213-XXX	126,178	131,162	132,378
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	296,617	342,896	363,546
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	78,783	72,660	138,450
	Undistributed Expenditures-Guidance	11-000-218-XXX	116,007	117,538	112,299
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	219,182	245,337	272,719
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	34,353	37,715	38,577
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	97,842	103,277	109,110
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	6,796	18,500	13,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	281,261	302,031	308,891
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	176,025	196,818	205,750
	Undistributed Expenditures-Central Services	11-000-251-XXX	191,380	198,834	202,418
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	844,291	881,405	858,561
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	597,490	675,867	804,390
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,275,104	1,685,130	1,480,281
	Total Undistributed Expenditures		8,203,323	9,239,294	9,845,158
	General Fund Current Expenses	Total General Current Expense		11,351,930	12,569,247
Capital Outlay	Equipment	12-XXX-XXX-730	3,799	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	251,126	230	230
	Interest Deposit to Capital Reserve	10-604	0	1,000	0
	Total Capital Outlay		254,925	1,230	230

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	25,994	30,599	0
	General Fund Grand Total		11,632,849	12,601,076	13,241,139
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	38,924	20,000	20,000
	Title II	20-XXX-XXX-XXX	416	15,000	15,000
	Title IV	20-XXX-XXX-XXX	6,717	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	107,701	90,000	90,000
	Total Federal Projects	20-XXX-XXX-XXX	153,758	125,000	125,000
Special Revenue Fund Expenses	Total Special Revenue Funds		153,758	125,000	125,000
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	235,800	234,400	232,800
	Total Debt Service Funds		235,800	234,400	232,800
All Fund Expenses	Total Expenditures/Appropriations		12,022,407	12,960,476	13,598,939
Expenses Net of Transfers	Total Expenditures Net of Transfers		12,022,407	12,960,476	13,598,939

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	1,678,484	960,031	961,031	961,031
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	50,000	50,000	50,000	50,000
	Legal Reserve	815,018	1,002,048	592,157	0
	Tuition Reserve	100,000	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	663,063	875,971	472,866	252,022
	Repayment of Debt	0	0	0	0

**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	\$18,909	\$18,839	\$20,077	\$21,125	\$20,589
Total Classroom Instruction	\$10,491	\$10,521	\$11,199	\$11,784	\$11,366
Classroom-Salaries and Benefits	\$9,959	\$9,995	\$10,608	\$11,162	\$10,871
Classroom-General Supplies and Textbooks	\$276	\$251	\$327	\$344	\$172
Classroom-Purchased Services	\$256	\$275	\$264	\$278	\$323
Total Support Services	\$3,655	\$3,349	\$3,658	\$3,849	\$4,021
Support Services-Salaries and Benefits	\$3,319	\$2,886	\$3,109	\$3,271	\$3,426
Total Administrative Costs	\$2,151	\$2,139	\$2,302	\$2,422	\$2,359
Administration Salaries and Benefits	\$1,736	\$1,727	\$1,872	\$1,970	\$1,910
Total Operations and Maintenance of Plant	\$2,344	\$2,561	\$2,621	\$2,757	\$2,550
Operations and Maintenance-Salaries and Benefits	\$1,097	\$1,216	\$1,244	\$1,309	\$1,069
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$255	\$257	\$275	\$289	\$274
Total Equipment Costs	\$52	\$10	\$0	\$0	\$0
Legal Costs	\$121	\$64	\$60	\$63	\$62
Employee Benefits as a percentage of salaries*	26.65%	27.49%	34.53%	34.53%	29.22%

\*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 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.

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 Telecommunication	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	0

**Estimated Tax Rates**

Municipality	Category	Amount
Mt. Arlington Borough	(A) General Fund School Levy	11,059,480
	(D) Total School Levy	11,293,080
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	731,304,800
	(H) Estimated Equalized Valuation (as of 10/01/19)	859,751,705
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.5123
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.5442
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2864
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3135

Employee Contract List for District

Name	Category	Measure
Jeffrey Grillo	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$118,860
	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	07/01/19
	End Date of Contract	06/30/20
	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 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	None Reported
	Base Annual Salary Amount	\$147,794
	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	\$37,720
	Contractual Post-Employment Benefit Description of Payout of Sick days	maximum payout per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	maximum payout per 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	\$86,562
	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	07/01/19
	End Date of Contract	06/30/20
	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	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

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	Board Secretary
	Base Annual Salary Amount	\$119,577
	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	07/01/19
	End Date of Contract	06/30/20
	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	\$7,174
	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