

ESSEX - GLEN RIDGE BORO
Advertised Enrollments

ENROLLMENT CATEGORIES	October 14, 2011 Actual	October 15, 2012 Actual	October 15, 2013 Estimated
Pupils On Roll Regular Full-Time	1,726	1,734	1,758
Pupils On Roll Regular Shared-Time	0	2	2
Pupils On Roll Reg Accr. Adult High Sch			5
Pupils On Roll - Special Full-Time	212	223	227
Pupils On Roll - Special Shared-Time	0	2	4
Subtotal - Pupils On Roll	1,938	1,961	1,996
Private School Placements	16	23	23
Pupils Sent to Other Dists-Spec Ed Prog	2	2	2
Pupils Received	1	1	0

ESSEX - GLEN RIDGE BORO
Advertised Revenues

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	25,163,894	25,667,172	26,180,515
Total Tuition	10-1300	558,027	564,416	482,469
Rents And Royalties	10-1910	0	0	8,000
Unrestricted Miscellaneous Revenues	10-1XXX	0	104,000	96,000
Other Restricted Miscellaneous Revenues	10-1XXX	331,606	0	0
Subtotal - Revenues From Local Sources		26,053,527	26,335,588	26,766,984
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	0	21,801	23,478
Extraordinary Aid	10-3131	60,903	0	0
Categorical Special Education Aid	10-3132	536,094	671,228	667,725
Categorical Security Aid	10-3177	0	27,442	29,268
Other State Aids	10-3XXX	8,526	0	0
Subtotal - Revenues From State Sources		605,523	720,471	720,471
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	41,527	0	0
Subtotal - Revenues From Federal Sources		41,527	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	2,155,343	1,832,412
Withdrawal From Cap Res-For Local Share	10-307	0	70,000	0
Adjustment For Prior Year Encumbrances		0	204,648	0
Actual Revenues (Over)/Under Expenditures		-1,156,795	0	0
Total Operating Budget		25,543,782	29,486,050	29,319,867
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	106,987	0	0

ESSEX - GLEN RIDGE BORO
Advertised Revenues

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Total Revenues From Local Sources	20-1XXX	106,987	0	0
Revenues from Federal Sources:				
Title II	20-4451-4455	22,373	21,605	12,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	368,300	351,753	272,000
Total Revenues From Federal Sources		390,673	373,358	284,000
Total Grants And Entitlements		497,660	373,358	284,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	866,612	676,937	677,137
Total Revenues From Local Sources		866,612	676,937	677,137
Budgeted Fund Balance	40-303	0	0	1
Total Local Repayment Of Debt		866,612	676,937	677,138
Actual Revenues (Over)/Under Expenditures		21	0	0
Total Repayment Of Debt		866,633	676,937	677,138
Total Revenues/Sources		26,908,075	30,536,345	30,281,005
Total Revenues/Sources Net of Transfers		26,908,075	30,536,345	30,281,005

ESSEX - GLEN RIDGE BORO
Advertised Appropriations

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	9,462,885	10,063,090	10,128,683
Special Education - Instruction	11-2XX-100-XXX	2,116,982	2,292,682	2,451,381
Basic Skills/Remedial - Instruction	11-230-100-XXX	298,143	303,681	283,335
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	201,572	217,004	221,450
School-Sponsored Athletics - Instruction	11-402-100-XXX	569,731	591,514	610,975
Community Services Programs/Operations	11-800-330-XXX	1,432	2,500	2,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	729,571	1,119,344	1,855,965
Undist. Expenditures - Health Services	11-000-213-XXX	297,566	314,560	329,543
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	217,644	222,365	229,591
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	235,371	526,104	616,989
Undist. Expenditures - Guidance	11-000-218-XXX	476,600	529,113	553,917
Undist. Expenditures - Child Study Teams	11-000-219-XXX	692,353	728,357	694,312
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	18,822	37,350	42,450
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	433,960	447,731	479,328
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	7,057	26,496	24,505
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	700,292	747,716	768,823
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,560,548	1,620,294	1,655,139
Undist. Expend. - Central Services	11-000-251-XXX	418,146	455,632	484,745
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	265,359	331,331	297,386
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,143,163	2,491,071	2,536,556
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	448,921	567,589	579,644
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,081,485	4,382,737	4,309,271
Total Undistributed Expenditures		12,726,858	14,547,790	15,458,164
Total General Current Expense		25,377,603	28,018,261	29,156,488

ESSEX - GLEN RIDGE BORO
Advertised Appropriations

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	148,516	55,160	126,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	17,663	1,412,629	37,379
Total Capital Outlay		166,179	1,467,789	163,379
General Fund Grand Total		25,543,782	29,486,050	29,319,867
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	106,987	0	0
Federal Projects:				
Title II	20-XXX-XXX-XXX	22,373	21,605	12,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	368,300	351,753	272,000
Total Federal Projects	20-XXX-XXX-XXX	390,673	373,358	284,000
Total Special Revenue Funds		497,660	373,358	284,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	866,633	676,937	677,138
Total Debt Service Funds		866,633	676,937	677,138
Total Expenditures/Appropriations		26,908,075	30,536,345	30,281,005
Total Expenditures Net of Transfers		26,908,075	30,536,345	30,281,005

ESSEX - GLEN RIDGE BORO
Advertised Recapitulation of Balances

Budget Category	Audited Balance 6-30-2011	Audited Balance 6-30-2012	Estimated Balance 6-30-2013	Estimated Balance 6-30-2014
Unrestricted:				
--General Operating Budget	613,335	656,177	580,305	509,756
--Repayment of Debt	22	1	1	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	3,650	70,987	987	987
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	2,919,806	3,841,334	1,761,863	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

ESSEX - GLEN RIDGE BORO
Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2010-11 Actual Costs	2011-12 Actual Costs	2012-13 Original Budget	2012-13 Revised Budget	2013-14 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,163	\$14,813	\$13,258	\$13,441	\$13,441
Total Classroom Instruction	\$7,266	\$8,937	\$7,803	\$7,938	\$7,892
Classroom-Salaries and Benefits	\$7,022	\$8,630	\$7,426	\$7,534	\$7,453
Classroom-General Supplies and Textbooks	\$237	\$300	\$367	\$393	\$428
Classroom-Purchased Services	\$7	\$7	\$11	\$11	\$11
Total Support Services	\$1,608	\$1,762	\$1,712	\$1,720	\$1,764
Support Services-Salaries and Benefits	\$1,448	\$1,579	\$1,394	\$1,400	\$1,415
Total Administrative Costs	\$1,636	\$2,092	\$1,857	\$1,886	\$1,880
Administration Salaries and Benefits	\$1,261	\$1,644	\$1,384	\$1,408	\$1,402
Legal Costs	\$32	\$20	\$33	\$33	\$33
Total Operations and Maintenance of Plant	\$1,211	\$1,453	\$1,391	\$1,400	\$1,406
Operations and Maintenance-Salaries and Benefits	\$618	\$723	\$645	\$654	\$680
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$431	\$555	\$482	\$484	\$488
Total Equipment Costs	\$127	\$91	\$6	\$28	\$63
Employee Benefits as a percentage of salaries*	23.78%	23.67%	24.91%	24.35%	23.56%
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$0	\$0	\$0	\$0	\$0

*Does not include pension and social security paid by the State on-behalf of the district.

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 (formerly Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education> (under Finance), when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2012-13 revised appropriations and the 2013-14 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.

** Federal and State funds in the blended resource school-based budgets.

ESSEX - GLEN RIDGE BORO
Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	300	High School Activity Fee	96000.00	Fee for athletic and cocurricular participation
1	190	Parent paid Prekindergarten tuition	440400.00	Prekindergarten tuition chaged by the district
1	260	Misc. rental income for facility use	8000.00	facility use by outside organizations
2	190	Parent paid Kindergarten to Grade 12 tuition	42009.00	K to 12 tuition for out of district students parent placement

ESSEX - GLEN RIDGE BORO
Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Insurance Coverages and Benefits	member of 2 joint insurance fund SAIF for property & casualty and other insurance and MEIG for our workers comensation insurance	0.00
Purchasing - Power/Utilities	heating and electric -member of the Alliance for Competitive Energy (ACES)	0.00
Purchasing - Supplies	the school district is a member of 2 cooperatives the Glen Rock BOE (ED Data) and the Middlesex County Educational Services Commision	0.00
Purchasing - Equipment	the school district is a member of the Middlesex County Educations Services Commision	0.00

ESSEX - GLEN RIDGE BORO
Estimated Tax Rates

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	26,180,515
(B) Estimated Net Taxable Valuation (as of 10/01/12)	1,410,160,201
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	1.8566
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	26,857,652
(E) Estimated Net Taxable Valuation (as of 10/01/12)	1,410,160,201
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	1.9046

B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	26,180,515
(H) Estimated Equalized Valuation (as of 10/01/12)	1,463,106,438
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	1.7894
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	26,857,652
(K) Estimated Equalized Valuation (as of 10/01/12)	1,463,106,438
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	1.8357

ESSEX - GLEN RIDGE BORO
Employee Contract List for District

NAME=John M. Mucciolo

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$207,618
Full-Time Equivalents (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	02/01/09
End Date of Contract	07/01/13
Contracted Number of Annual Work Days	246
Contracted Number of Annual Vacation Days	27
Contracted Number of Annual Sick Days	12
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	
Total Allowances Amount	
Total Bonuses Amount	
Total Stipends Amount	
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	
District Contributions Above Teacher Contract for Retirement Plans	
Total Contractual Post-Employment Benefit Amount	
Contractual Post-Employment Benefit Description of Payout of Sick days	per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	not to exceed 54 days

**ESSEX - GLEN RIDGE BORO
Employee Contract List for District**

NAME=John M. Mucciolo

CATEGORY	MEASURE
Contractual Post-Employment Benefit Description of Payout of Personal days	no payout at reirement
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Peter Caprio

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$169,623
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	

ESSEX - GLEN RIDGE BORO
Employee Contract List for District

NAME=Peter Caprio

CATEGORY	MEASURE
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/12
End Date of Contract	06/30/13
Contracted Number of Annual Work Days	246
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	
Total Allowances Amount	
Total Bonuses Amount	
Total Stipends Amount	
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	
District Contributions Above Teacher Contract for Retirement Plans	
Total Contractual Post-Employment Benefit Amount	
Contractual Post-Employment Benefit Description of Payout of Sick days	THERE IS NO SICK PAY PAYOUT PER CONTRACT
Contractual Post-Employment Benefit Description of Payout of Vacation days	MAXIMUM DAYS - 60
Contractual Post-Employment Benefit Description of Payout of Personal days	THERE IS NO PERSONAL DAY PAYOUT/CONTRACT
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	

ESSEX - GLEN RIDGE BORO
Employee Contract List for District

NAME=Peter Caprio

CATEGORY	MEASURE
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	