

Mountainside Board of Education
1497 Woodacres Drive
Mountainside, New Jersey 07092

March 26, 2009 - Local Source

Notice is hereby given to the legal voters of Mountainside in the County of Union, New Jersey that a public hearing for the proposed budget for the 2009-2010 school year will be held on Tuesday, March 31, 2009 at 7:30 PM in the Susan O. Collier, Library/Media Center at the Beechwood School located at 1497 Woodacres Drive, Mountainside, New Jersey.

UNION - MOUNTAINSIDE BORO
Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2007 Actual	October 15, 2008 Actual	October 15, 2009 Estimated
Pupils on Roll Regular Full-Time	673	685	704
Pupils on Roll - Special Full-Time	67	71	66
Private School Placements	7	8	8
Pupils Sent to Other Districts-Reg Prog	230	228	223
Pupils Sent to Other Distrs-Spec Ed Prog	30	26	22
Pupils Received	1	1	

UNION - MOUNTAINSIDE BORO
Advertised Revenues

Budget Category	Account	2007-08 Actual	2008-09 Revised	2009-10 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303	501,955	657,862	483,110
Withdrawal from Current Expense Emergency Resv	10-312		150,472	
Withdrawal from Cap Res-for Local Share	10-307	388,135	739,360	390,135
Withdrawal from Maint. Reserve	10-310		38,700	83,000
Transfers from Other Funds	10-5200	5,904		
Revenues from Local Sources:				
Local Tax Levy	10-1210	11,694,735	12,162,524	12,600,375
Tuition	10-1300	18,737		
Interest Earned on Capital Reserve Funds	10-1XXX	8,412	8,411	500
Unrestricted Miscellaneous Revenues	10-1XXX	3,025,332	650,145	20,001
SUBTOTAL		14,747,216	12,821,080	12,820,876
Revenues from State Sources:				
Transportation Aid	10-3120	126,001		
Special Education Aid	10-3130	384,122		
Bilingual Education	10-3140	2,354		
Extraordinary Aid	10-3131	83,897	144,704	107,539
Consolidated Aid	10-3195	57,332		
Additional Formula Aid	10-3196	36,295		
Other State Aids	10-3XXX	73,614		
Categorical Special Education Aid	10-3132		476,667	431,768
Categorical Security Aid	10-3177		73,409	75,135
Categorical Transportation Aid	10-3121		193,214	273,552
SUBTOTAL		763,615	887,994	887,994
Actual Revenues (Over)/Under Expenditures		-1,725,647		
TOTAL OPERATING BUDGET		14,179,223	15,295,468	14,465,115
GRANTS AND ENTITLEMENTS				
Revenues from Federal Sources:				
I.D.E.A. Part B (Handicapped)	20-4420-4429	158,569	166,229	166,229
Other	20-4XXX	25,178	22,595	22,595
TOTAL REVENUES FROM FEDERAL SOURCES		183,747	188,824	188,824
TOTAL GRANTS AND ENTITLEMENTS		183,747	188,824	188,824
REPAYMENT OF DEBT				
Transfers from Capital Reserve	40-5210	388,135	389,360	390,135
TOTAL LOCAL REPAYMENT OF DEBT		388,135	389,360	390,135
TOTAL REPAYMENT OF DEBT		388,135	389,360	390,135
TOTAL REVENUES/SOURCES		14,751,205	15,873,652	15,044,074
DEDUCT REVENUES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
Transfers from Capital Reserve	40-5210	388,135	389,360	390,135
TOTAL REVENUES/SOURCES NET OF TRANSFERS		13,974,835	15,094,932	14,263,804

UNION - MOUNTAINSIDE BORO
Advertised Appropriations

Budget Category	Account	2007-08 Expenditures	2008-09 Rev. Approp.	2009-10 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	3,993,475	4,211,648	4,164,612
Special Education	11-2XX-100-XXX	530,876	622,643	522,276
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	33,136	40,088	42,738
School Sponsored Athletics	11-402-100-XXX	50,471	45,533	53,695
Support Services:				
Tuition	11-000-100-XXX	4,025,221	4,036,318	4,007,296
Health Services	11-000-213-XXX	133,116	125,368	123,024
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	439,511	451,627	367,633
Guidance	11-000-218-XXX	68,925	77,654	91,047
Child Study Teams	11-000-219-XXX	291,373	409,572	454,610
Improvement of Instructional Services	11-000-221-XXX	120,942	120,187	128,619
Educational Media Services - School Library	11-000-222-XXX	215,300	286,950	168,536
Instructional Staff Training Services	11-000-223-XXX	9,642	8,000	8,000
General Administration	11-000-230-XXX	306,487	348,807	334,253
School Administration	11-000-240-XXX	311,063	338,608	349,432
Central Svcs & Admin Info Technology	11-000-25X-XXX	200,972	213,207	216,287
Operation and Maintenance of Plant Services	11-000-26X-XXX	832,625	918,454	932,895
Student Transportation Services	11-000-270-XXX	580,827	684,468	672,191
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,568,445	1,550,507	1,387,507
Total Support Services Expenditures		9,104,449	9,569,727	9,241,330

TOTAL GENERAL CURRENT EXPENSE		13,712,407	14,489,639	14,024,651
NET EXPENDITURES				
Interest Earned on Capital Reserve	10-604	8,412	8,411	500
Depreciation	12-XXX-XXX-73X	26,542	12,562	
Facilities Acquisition and Construction Services	12-000-4XX-XXX	1,000	350,000	
Capital Reserve-Transfer to Repayment of Debt	12-000-4XX-933	388,135	389,360	390,135
TOTAL CAPITAL EXPENDITURES		424,089	760,333	390,635
SPECIAL SCHOOLS				
Summer School:				
Instruction	13-422-100-XXX	42,727	45,496	49,829
Special Summer School		42,727	45,496	49,829
TOTAL SPECIAL SCHOOLS		42,727	45,496	49,829
OPERATING BUDGET GRAND TOTAL		14,179,223	15,295,468	14,465,115
SPECIAL GRANTS AND ENTITLEMENTS				
D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	158,569	166,229	166,229
Special Projects:				
Other Special Projects	20-XXX-XXX-XXX	25,178	22,595	22,595
Other Special Projects		183,747	188,824	188,824
TOTAL GRANTS AND ENTITLEMENTS		183,747	188,824	188,824
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	388,135	389,360	390,135
TOTAL REPAYMENT OF DEBT		388,135	389,360	390,135
Total Expenditures		14,751,105	15,873,652	15,044,074
EDUCATION EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
Local Contrib-Transfer to Grants & Entitlements	11-1XX-100-930			
Capital Reserve - Transfer to Repayment of Debt	12-000-400-933	388,135	389,360	390,135
Transfer Property Sale Proceeds to Debt Svc Res	11-000-520-934			
TOTAL EXPENDITURES NET OF TRANSFERS		14,362,970	15,484,292	14,653,939

UNION - MOUNTAINSIDE BORO
Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2007	Audited Balance 6/30/2008	Estimated Balance 6/30/2009	Estimated Balance 6/30/2010
Unreserved:				
General Operating Budget	339,780	601,935	356,158	279,325
Repayment of Debt	0	0	0	0
Reserved for Specific Purposes:				
General Operating Budget:				
Capital Reserve	651,472	1,314,251	933,302	543,667
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	280,000	241,300	158,300
Legal Reserve	863,813	838,934	406,277	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	250,000	99,528	99,528
Reserved for Repayment of Debt	0	0	0	0

UNION - MOUNTAINSIDE BORO
Advertised Per Pupil Cost Calculations
2009 - 2010

Per Pupil Cost Calculations:	2006-07	2007-08	2008-09	2008-09	2009-2010
	Actual (1)	Actual (2)	Original Budget (3)	Revised Budget (4)	Proposed Budget (5)
Total Comparative Per Pupil Cost	12968	12207	12860	13186	12409
Total Classroom Instruction	7980	7525	7863	7790	7294
Classroom-Salaries and Benefits	7442	7341	7639	7556	7036
Classroom-General Supplies and Textbooks	493	157	170	200	206
Classroom-Purchased Services and Other	45	27	54	35	53
Total Support Services	2060	2003	2134	2251	2011
Support Services-Salaries and Benefits	1494	1449	1461	1594	1564
Total Administrative Costs	1522	1299	1362	1391	1347
Administration-Salaries and Benefits	1095	1016	1050	1079	1040
Total Operations and Maintenance of Plant	1242	1244	1349	1339	1322
Operations & Maintenance of Plant-Salary & Ben.	658	641	682	674	642
Total Food Services Costs				0	0
Total Extracurricular Costs	151	123	139	137	150
Total Equipment Costs	11	36	5	17	0
Employee Benefits as a % of Salaries	25.5	24.8	23.7	22.6	20.7

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2009 Comparative Spending Guide and can be found on the Department of Education's Internet address: <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 2008-09 revised appropriations and 2009-10 budgeted appropriations presented in this advertised budget. Total 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. Your school district has proposed programs and services in addition to the Core Curriculum Content Standards adopted by the State Board of Education. Information on this budget and the programs and services it provides is available from your local school district. This Board of Education approved tentative budget is being presented for advertising prior to Executive County Superintendent approval. The budget will be approved by the Executive County Superintendent prior to the public hearing.

BOARD OF EDUCATION
1497 Woodacres Drive
Mountainside, New Jersey 07092

March 20, 2008 - Observer/Local Source

Notice is hereby given to the legal voters of Mountainside, in the County of Union, New Jersey, that a public hearing for the proposed budget for the 2008-2009 school year will be held on Wednesday, March 25, 2008, in the Beechwood School Media Center at 1497 Woodacres Drive, New Jersey, at 7:30 PM.

This Board of Education approved tentative budget is being presented for advertising prior to Executive County Superintendent approval. The budget will be approved by the Executive County Superintendent prior to the Public Hearing.

The budget will be on file in the Office of the Secretary of the Board of Education, 1497 Woodacres Drive, New Jersey, for examination by the public between 9:00 AM and 4:00 PM each school day.

The School district has proposed programs and services in addition to the core curriculum content standards adopted by the State Board of Education. Information on this budget and the programs and services it provides is available for you local school district.

Richard B. McLaughlin
Board Secretary

UNION - MOUNTAINSIDE BORO
Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2006 Actual	October 15, 2007 Actual	October 15, 2008 Estimated
Pupils on Roll Regular Full-Time	646	673	690
Pupils on Roll - Special Full-Time	58	67	64
Private School Placements	9	7	9
Pupils Sent to Other Districts-Reg Prog	247	230	247
Pupils Sent to Other Dists-Spec Ed Prog	28	30	28
Pupils Received		1	

UNION - MOUNTAINSIDE BORO
Advertised Revenues

Budget Category	Account	2006-07 Actual	2007-08 Revised	2008-09 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303	657,227	509,367	657,862
Withdrawal from Current Expense Emergency Rev	10-312			150,472
Withdrawal from Cap Res-for Local Share	10-307		388,135	739,360
Withdrawal from Maint. Reserve	10-310			38,700
Transfers from Other Funds	10-5200	9,860		
Revenues from Local Sources:				
Local Tax Levy	10-1210	10,884,860	11,694,735	12,162,524
Tuition	10-1300	26,950		
Interest Earned on Capital Reserve Funds	10-1XXX		8,411	8,411
Unrestricted Miscellaneous Revenues	10-1XXX	1,267,709	1,206,199	650,145
SUBTOTAL		12,179,519	12,909,345	12,821,080
Revenues from State Sources:				
Transportation Aid	10-3120	126,001	126,001	
Special Education Aid	10-3130	384,122	384,122	
Bilingual Education	10-3140	2,354	2,354	
Extraordinary Aid	10-3131	65,335		144,704
Consolidated Aid	10-3195	57,332	57,332	
Additional Formula Aid	10-3196	17,094	36,295	
Other State Aids	10-3XXX	66,321	53,120	
Categorical Special Education Aid	10-3132			476,667
Categorical Security Aid	10-3177			73,409
Categorical Transportation Aid	10-3121			193,214
SUBTOTAL		718,559	659,224	887,994
Adjustment for Prior Year Encumbrances			84,132	
Actual Revenues (Over)/Under Expenditures		170,498		
TOTAL OPERATING BUDGET		13,078,436	14,550,203	15,295,468
GRANTS AND ENTITLEMENTS				
Revenues from Local Sources	20-1XXX	9,728		
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	452		
TOTAL REVENUES FROM STATE SOURCES		452		
Revenues from Federal Sources:				
I.D.E.A. Part B (Handicapped)	20-4420-4429	147,164		157,847
Other	20-4XXX	27,682		23,315
TOTAL REVENUES FROM FEDERAL SOURCES		174,846		181,162
TOTAL GRANTS AND ENTITLEMENTS		185,026		181,162
REPAYMENT OF DEBT				
Transfers from Capital Reserve	40-5210		388,135	389,360
Revenues from Local Sources:				
Local Tax Levy	40-1210	391,573		
TOTAL REVENUES FROM LOCAL SOURCES		391,573		
TOTAL LOCAL REPAYMENT OF DEBT		391,573	388,135	389,360
TOTAL REPAYMENT OF DEBT		391,573	388,135	389,360
TOTAL REVENUES/SOURCES		13,655,035	14,938,338	15,865,990
DEDUCT REVENUES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
Transfers from Capital Reserve	40-5210		388,135	389,360
TOTAL REVENUES/SOURCES NET OF TRANSFERS		13,655,035	14,550,203	15,476,630

UNION - MOUNTAINSIDE BORO
Advertised Appropriations

Budget Category	Account	2006-07 Expenditures	2007-08 Rev. Approp.	2008-09 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	4,116,226	4,076,955	4,205,504
Special Education	11-2XX-100-XXX	429,410	438,780	620,615
Bilingual Education	11-240-100-XXX	2,354		
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	40,716	36,248	40,838
School Sponsored Athletics	11-402-100-XXX	45,250	43,092	44,730
Support Services:				
Tuition	11-000-100-XXX	3,270,330	4,003,976	4,117,146
Health Services	11-000-213-XXX	119,883	122,777	125,368
Students - Related & Extraordinary	11-000-216,217	275,493	458,342	451,627
Guidance	11-000-218-XXX	63,787	74,773	77,554
Child Study Teams	11-000-219-XXX	355,337	348,840	409,672
Improvement of Instructional Services	11-000-221-XXX	106,998	117,683	121,824
Educational Media Services - School Library	11-000-222-XXX	307,609	168,708	203,971
Instructional Staff Training Services	11-000-223-XXX	6,089	16,396	8,000
General Administration	11-000-230-XXX	391,611	370,997	327,707
School Administration	11-000-240-XXX	323,950	334,155	334,708
Central Svcs & Admin Info Technology	11-000-25X-XXX	198,342	206,468	213,207

Operation and Maintenance of Plant Services	11-000-20A-XXX	173,916	2,000,750	2,000,750
Student Transportation Services	11-000-270-XXX	644,995	594,487	684,468
Personal Services - Employee Benefits	11-XXX-XXX-73X	1,558,721	1,666,570	1,593,008
Total Support Services Expenditures		8,402,663	9,490,970	9,586,714
TOTAL GENERAL CURRENT EXPENSE		13,036,619	14,086,045	14,498,401
CAPITAL EXPENDITURES				
Interest Earned on Capital Reserve	10-604		8,411	8,411
Equipment	12-XXX-XXX-73X	7,776	26,544	3,800
Capital Reserve-Transfer to Capital Expend Fund	12-000-4XX-931			350,000
Capital Reserve-Transfer to Repayment of Debt	12-000-4XX-933		388,135	389,360
TOTAL CAPITAL EXPENDITURES		7,776	423,090	751,571
SPECIAL SCHOOLS				
Summer School:				
Instruction	13-422-100-XXX	34,041	41,068	45,496
Total Summer School		34,041	41,068	45,496
TOTAL SPECIAL SCHOOLS		34,041	41,068	45,496
OPERATING BUDGET GRAND TOTAL				
		13,078,436	14,550,203	15,295,468
SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX	9,728		
Other State Projects:				
Other Special Projects	20-XXX-XXX-XXX	452		
Total State Projects		452		
Federal Projects:				
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	147,164		157,847
Other Special Projects	20-XXX-XXX-XXX	27,682		23,315
Total Federal Projects		174,846		181,162
TOTAL GRANTS AND ENTITLEMENTS		185,026		181,162
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	391,573	388,135	389,360
TOTAL REPAYMENT OF DEBT		391,573	388,135	389,360
Total Expenditures		13,655,035	14,938,338	15,865,990
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
Local Contrib-Transfer to Grants & Entitlements	11-LXX-100-930			
Capital Reserve - Transfer to Repayment of Debt	12-000-400-933		388,135	389,360
TOTAL EXPENDITURES NET OF TRANSFERS		13,655,035	14,550,203	15,476,630

UNION - MOUNTAINSIDE BORO
Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2006	Audited Balance 6/30/2007	Estimated Balance 6/30/2008	Estimated Balance 6/30/2009
Unreserved:				
General Operating Budget	480,689	339,780	261,569	261,569
Repayment of Debt	0	0	0	0
Reserved for Specific Purposes:				
General Operating Budget:				
Capital Reserve	651,472	651,472	1,262,332	531,383
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	280,000	241,300
Legal Reserve	941,014	863,813	657,862	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	250,000	99,528
Reserved for Repayment of Debt	0	0	0	0

UNION - MOUNTAINSIDE BORO
Advertised Per Pupil Cost Calculations
2008 - 2009

Per Pupil Cost Calculations:	2005-06 Actual (1)	2006-07 Actual (2)	2007-08 Original Budget (3)	2007-08 Revised Budget (4)	2008-2009 Proposed Budget (5)
Total Comparative Per Pupil Cost	11548	12968	12700	12821	12860
Total Classroom Instruction	6815	7980	7482	7642	7863
Classroom-Salaries and Benefits	6576	7442	7319	7419	7639
Classroom-General Supplies and Textbook	213	493	102	164	170
Classroom-Purchased Services and Other	26	45	61	58	54
Total Support Services	1873	2060	1994	2069	2134
Support Services-Salaries and Benefits	1653	1494	1523	1456	1461
Total Administrative Costs	1397	1522	1429	1456	1362
Administration-Salaries and Benefits	994	1095	1092	1081	1050
Total Operations and Maintenance of Plant	1314	1242	1647	1506	1349
Operations & Maintenance of Plant-Salary & Ben.	646	658	710	703	682
Total Food Services Costs				0	0
Total Extracurricular Costs	141	151	134	133	139
Total Equipment Costs	48	11	0	36	5
Employee Benefits as a % of Salaries	24.1	25.5	26.3	26.2	23.7

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2008 Comparative Spending Guide and can be found on the Department of Education's Internet address: 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 2007-08 revised appropriations and 2008-09 budgeted appropriations presented in this advertised budget. Total 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.

Annual School District Budget Statement Supporting Documentation

UNION - MOUNTAINSIDE BORO

4A. Advertised Capital Outlay Projects

Describe below, by project number, the appropriations for budgeted Capital Outlay Projects including those items related to the district's Long Range Facilities Plan. Include only construction, remodeling, renovations, installation of service systems, land and improvements, and the purchase of buildings. If the project is eligible for a grant, enter an 'X' in column 4. Do not include equipment. Include all projects budgeted on the transfer lines to capital projects fund (8326 and 8335). If the project is a request to exceed an existing referendum (Under N.J.A.C. 6A:26-4.4(a)3), enter an 'X' in column 5 and enter the funding source for the request in column 6. Complete a detailed budget for each project.

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request
Deerfield Sch.Boiler Sys. replacment		350,000	X		
Total Amount:		350,000			

**Public Notice
Mountainside Board of Education**

March 23, 2007 - Observer

Notice is hereby given to the legal voters of the Borough of Mountainside, in the County of Union, State of New Jersey, that the Board of Education will meet in the Media Center, Beechwood School, 1497 Woodacres Drive, Mountainside, NJ on Tuesday, March 27, 2007 at 7:30 PM, at which time the school budget for the 2007-2008 will be presented.
A copy of the budget may be seen at the office of the Board Secretary, 1497 Woodacres Drive, Mountainside, New Jersey on Monday through Friday 9:00 AM to 4:00 PM. A copy of the same will also be available at the public hearing for the information of those attending.

Notice is furthermore given that the Annual Elections will be held on Tuesday, April 17, 2007 from 2:00 PM to 9:00 PM and as much longer as may be necessary for the local voters present to cast their ballots at Deerfield School, Central Avenue, Mountainside, NJ, the Municipal Building, 1385 Route 22, Mountainside, NJ, and Community Presbyterian Church, Meeting House Lane and Deer Path, Mountainside, NJ.

Three board members will be elected for a term of three years; no members will be elected for a term of two years; and no members will be elected for a term of one year.

R. McLaughlin
Board Secretary

This Board of Education approved tentative budget is being presented for advertising prior to County Superintendent approval. The budget will be approved by the County Superintendent prior to the public hearing.

**UNION - MOUNTAINSIDE BORO
Advertised Enrollments**

ENROLLMENT CATEGORY	October 15, 2005	October 15, 2006	October 15, 2007
	Actual	Actual	Estimated
Pupils on Roll Regular Full-Time	659	646	675
Pupils on Roll - Special Full-Time	57	58	58
Private School Placements	6	9	8
Pupils Sent to Other Districts-Reg Prog	251	247	249
Pupils Sent to Other Dist-Spec Ed Prog	30	28	27

**UNION - MOUNTAINSIDE BORO
Advertised Revenues**

Budget Category	Account	2005-06 Actual	2006-07 Revised	2007-08 Anticipated
GENERAL FUND				
Budgeted Fund Balance - General Fund	10-303		657,227	431,156
Budg WD from Cap Res-Local Share less Excess Cat	10-307			388,135
Transfers from Other Funds	10-5200	7,854		
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,704,615	10,884,860	11,694,735
Interest Earned on Capital Reserve Funds	10-1XXX			8,412
Unrestricted Miscellaneous Revenues	10-1XXX	1,251,393	1,206,199	1,206,199
SUBTOTAL		10,956,008	12,091,059	12,909,346
Revenues from State Sources:				
Transportation Aid	10-3120	126,001	126,001	126,001
Special Education Aid	10-3130	384,122	384,122	384,122
Bilingual Education	10-3140	2,354	2,354	2,354
Consolidated Aid	10-3195	57,332	74,426	57,332
Additional Formula Aid	10-3196	17,094	53,120	36,295
Other State Aids-Out of Cap	10-3XXX	90,371		53,120
SUBTOTAL		677,274	640,023	659,224
Adjustment for Prior Year Encumbrances			36,519	
Act (Excess)Deficiency of Rev (Over)/Under Expnd		1,221,984		
TOTAL GENERAL FUND		12,863,120	13,424,828	14,387,861
SPECIAL REVENUE FUNDS				
Revenues from Local Sources	20-1XXX		10,020	
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	3,614	452	
TOTAL REVENUES FROM STATE SOURCES		3,614	452	
Revenues from Federal Sources:				
I.D.E.A. Part B (Handicapped)	20-4420-4429	179,290	154,957	154,558
Other	20-4XXX	22,220	27,683	23,332
TOTAL REVENUES FROM FEDERAL SOURCES		201,510	182,640	177,890
TOTAL SPECIAL REVENUE FUNDS		205,124	193,112	177,890
DEBT SERVICE				
Transfers from Capital Reserve	40-5210			388,135
Revenues from Local Sources:				
Local Tax Levy	40-1210	389,673	391,573	
TOTAL REVENUES FROM LOCAL SOURCES		389,673	391,573	
TOTAL LOCAL DEBT SERVICE		389,673	391,573	388,135
TOTAL DEBT SERVICE FUND		389,673	391,573	388,135
TOTAL REVENUES/SOURCES		13,457,917	14,009,513	14,953,886
DEDUCT REVENUES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
Transfers from Capital Reserve	40-5210			388,135
TOTAL REVENUES/SOURCES NET OF TRANSFERS		13,457,917	14,009,513	14,565,751

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**UNION - MOUNTAINSIDE BORO
Advertised Appropriations**

Budget Category	Account	2005-06 Expenditures	2006-07 Rev. Approp.	2007-08 Appropriations
GENERAL CURRENT EXPENSE				
Regular Programs - Instruction	11-1XX-100-XXX	3,540,468	3,915,163	3,929,523
Special Education - Instruction	11-2XX-100-XXX	413,415	452,899	438,578
School-Spon. Co/Extra-Curr. Activities-Instruct	11-401-100-XXX	35,762	38,565	36,008
School Sponsored Athletics - Instruction	11-402-100-XXX	46,183	44,879	43,092
Undistributed Expenditures:				
Instruction	11-000-100-XXX	3,322,976	3,279,676	4,050,457
Health Services	11-000-213-XXX	115,168	116,554	119,345
Other Supp Serv - Stds - Related & Extraordinary	11-000-216,217	195,402	328,946	340,582
Other Support Services - Students - Regular	11-000-218-XXX	71,353	80,388	73,721
Other Support Services - Students - Special	11-000-219-XXX	510,851	369,133	388,799
Improvement of Instructional Services	11-000-221-XXX	83,724	106,277	121,656
Educational Media Services - School Library	11-000-222-XXX	122,945	324,561	168,708
Instructional Staff Training Services	11-000-223-XXX	8,291	8,000	16,396
Support Services - General Administration	11-000-230-XXX	325,723	370,133	340,359
Support Services - School Administration	11-000-240-XXX	343,215	370,353	334,155
Central Svcs & Admin Info Technology	11-000-25X-XXX	5,855	214,752	206,468
Operation and Maintenance of Plant Services	11-000-26X-XXX	848,207	1,122,372	1,099,178
Student Transportation Services	11-000-270-XXX	561,255	563,526	594,487
Other Support Services	11-000-290-XXX	190,736		
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,391,119	1,642,528	1,652,704
Total Undistributed Expenditures		8,096,820	8,897,199	9,507,015
TOTAL GENERAL CURRENT EXPENSE		12,132,648	13,348,705	13,954,216
CAPITAL OUTLAY				
Increase in Capital Reserve	10-604	651,471		
Interest Deposit to Capital Reserve	10-604			8,412
Equipment	12-XXX-XXX-73X	34,276	38,863	
Facilities Acquisition and Construction Services	12-000-4XX-XXX	20,875		
Capital Reserve-Transfer to Debt Service	12-000-4XX-933			388,135
TOTAL CAPITAL OUTLAY		706,622	38,863	396,547
SPECIAL SCHOOLS				
Summer School:				
Instruction	13-422-100-XXX	23,850	37,260	37,098
Total Summer School		23,850	37,260	37,098

TOTAL SPECIAL SCHOOLS		23,850	37,260	37,098
GENERAL FUND GRAND TOTAL		12,863,120	13,424,828	14,387,861
SPECIAL REVENUE FUNDS				
Local Projects	20-XXX-XXX-XXX		10,020	
Other State Projects:				
Other Special Projects	20-XXX-XXX-XXX	3,614	452	
Total State Projects		3,614	452	
Federal Projects:				
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	179,290	154,957	154,558
Other Special Projects	20-XXX-XXX-XXX	22,220	27,683	23,332
Total Federal Projects		201,510	182,640	177,890
TOTAL SPECIAL REVENUE FUNDS		205,124	193,112	177,890

DEBT SERVICE FUNDS				
Debt Service - Regular	40-701-510-XXX	389,673	391,573	388,135
TOTAL DEBT SERVICE FUNDS		389,673	391,573	388,135
Total Expenditures/Appropriations		13,457,917	14,009,513	14,953,886

DEDUCT APPROPRIATIONS INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
Local Contribution - Transfer to Special Revenue	11-1XX-100-930			
Capital Reserve - Transfer to Debt Service	12-000-400-933			388,135
TOTAL EXPENDITURES/APPROPRIATIONS NET OF TRANSFERS		13,457,917	14,009,513	14,565,751

UNION - MOUNTAINSIDE BORO
Advertised Recapitulation of Balances

Budget Category (1)	General Fund (Unreserved) (2)	General Fund Cap. Reserve Account (3)	Gen. Fund (Reserved) Adult Ed. Programs (4)	General Fund (Reserved) Maintenance Reserve Acct. (5)	General Fund (Reserved) Legal Reserves (6)
Est. Approp. Bal. 6-30-05 (Prior Budg)	393,874	1	0	0	0
Approp. Balances 6-30-05 (from Audit)	2,090,489	1	0	0	509,858
Est. Approp. Bal. 6-30-06 (Prior Budg)	231,385	651,472	0	0	0
Approp. Balances 6-30-06 (from Audit)	480,689	651,472	0	0	941,014
Amount Budgeted during FY 06-07	-147,369	0	0	0	-509,858
Add. Bal. to be Approp during FY 06-07	-65,554	0	0	0	0
Add. Bal. Anticipated during FY 06-07	0	0	0	0	0
Approp. Bal. 6-30-07 (est.) before Trans.	267,766	651,472	0	0	431,156
Anti. Excess GF Bal. Trans during FY 06-07	0	0	0	0	0
Approp. Bal. 6-30-07 (est.) after Transfer	267,766	651,472	0	0	431,156
Amount Budgeted in FY 07-08	0	-379,723	0	0	-431,156
Appropriation Balances 6/30/08(est.)	267,766	271,749	0	0	0

UNION - MOUNTAINSIDE BORO
Advertised Recapitulation of Balances

Budget Category (1)	General Fund (Reserved) Tuition Reserve (7)	Debt Service (8)	Special Revenue Cap. Reserve Account (9)	Totals (10)
Est. Approp. Bal. 6-30-05 (Prior Budg)	0	0	0	393,875
Approp. Balances 6-30-05 (from Audit)	0	0	0	2,600,348
Est. Approp. Bal. 6-30-06 (Prior Budg)	0	0	0	882,857
Approp. Balances 6-30-06 (from Audit)	0	0	0	2,073,175
Amount Budgeted during FY 06-07	0	0	0	-657,227
Add. Bal. to be Approp during FY 06-07	0	0	0	-65,554
Add. Bal. Anticipated during FY 06-07	0	0	0	0
Approp. Bal. 6-30-07 (est.) before Trans.	0	0	0	1,350,394
Anti. Excess GF Bal. Trans during FY 06-07	0	0	0	0
Approp. Bal. 6-30-07 (est.) after Transfer	0	0	0	1,350,394
Amount Budgeted in FY 07-08	0	0	0	-810,879
Appropriation Balances 6/30/08(est.)	0	0	0	539,515

UNION - MOUNTAINSIDE BORO
Advertised Per Pupil Cost Calculations
2007 - 2008

	2004-05 Actual (1)	2005-06 Actual (2)	2006-07 Original Budget (3)	2006-07 Revised Budget (4)	2007-2008 Proposed Budget (5)
Per Pupil Cost Calculations:					
Total Comparative Per Pupil Cost	9983	11548	12736	13765	12700
Total Classroom Instruction	5879	6815	7358	7778	7482
Classroom-Salaries and Benefits	5726	6576	7059	7390	7319
Classroom-General Supplies and Textbooks	118	213	211	301	102
Classroom-Purchased Services and Other	36	26	88	87	61
Total Support Services	1536	1873	2142	2217	1994
Support Services-Salaries and Benefits	1419	1653	1445	1513	1523
Total Administrative Costs	1192	1397	1406	1591	1429
Administration-Salaries and Benefits	874	994	1051	1101	1092
Total Operations and Maintenance of Plant	1249	1314	1675	1754	1647
Operations & Maintenance of Plant-Salary & Ben.	669	646	716	749	710
Total Food Services Costs				0	0
Total Extracurricular Costs	118	141	141	148	134
Total Equipment Costs	180	48	50	55	0
Employee Benefits as a % of Salaries	23.9	24.1	27.1	27.0	26.3

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2007 Comparative Spending Guide and can be found on the Department of Education's Internet address: 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 2006-07 revised appropriations and 2007-08 budgeted appropriations presented in this advertised budget. Total 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.

Annual School District Budget Statement Supporting Documentation

UNION - MOUNTAINSIDE BORO

4A. Advertised Capital Outlay Projects

Describe below, by project number, the appropriations for budgeted Capital Outlay Projects including those items related to the district's Long Range Facilities Plan. Include only construction, remodeling, renovations, installation of service systems, land and improvements, and the purchase of buildings. If the project is eligible for a grant, enter an 'X' in column 4. Do not include equipment. Include all projects budgeted on the transfer lines to capital projects fund (8326 and 8335). If the project is a request to exceed an existing referendum (Under N.J.A.C. 6A:26-4.4(a)3), enter an 'X' in column 5 and enter the funding source for the request in column 6. Complete a detailed budget for each project.

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to	Funding Source
				Exceed Referendum	

Mountainside Board of Education

March 23, 2006 - Observer

Notice is hereby given to the legal voters of the Borough of Mountainside, in the County of Union, State of New Jersey, that the Board of Education will meet in the Media Center, Beechwood School, 1497 Woodacres Drive, Mountainside, NJ on Tuesday, March 28, 2006 at 8:00 PM, at which time the school budget for the 2006-2007 will be presented.

A copy of the budget may be seen at the office of the Board Secretary, 1497 Woodacres Drive, Mountainside, New Jersey on Monday through Friday 9:00 AM to 4:00 PM. A copy of the same will also be available at the public hearing for the information of those attending.

Notice is furthermore given that the Annual Election will be held on Tuesday, April 18, 2006 from 2:00 PM to 9:00 PM and as much longer as may be necessary for the local voters present to cast their ballots at Our Lady of Lourdes Church (cafeteria), Central Avenue, Mountainside, NJ, the Municipal Building, 1385 Route 22, Mountainside, NJ, and Community Presbyterian Church, Meeting House Lane and Deer Path, Mountainside, NJ.

Two board members will be elected for a term of three years; no members will be elected for a term of two years; and no members will be elected for a term of one year.

R. McLaughlin
Board Secretary

This budget is being presented prior to County Superintendent approval and is based on current year state aid pending the Governor's Budget Message and final release of 2006-07 state aid. The budget will be revised, if necessary, following release of final state aid at the public hearing.

UNION - MOUNTAINSIDE BORO
Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2004 Actual	October 15, 2005 Actual	October 15, 2006 Estimated
Pupils on Roll Regular Full-Time	694	659	680
Pupils on Roll - Special Full-Time	65	57	57
Private School Placements	1	6	6
Pupils Sent to Other Districts-Reg Prog	237	251	263
Pupils Sent to Other Dista-Spec Ed Prog	25	30	32

UNION - MOUNTAINSIDE BORO
Advertised Revenues

Budget Category	Account	2004-05 Actual	2005-06 Revised	2006-07 Anticipated
GENERAL FUND				
Budgeted Fund Balance - General Fund	10-303		1,860,524	657,227
Transfers from Other Funds	10-5200	4,634		
Revenues from Local Sources:				
Local Tax Levy	10-1210	10,276,158	9,704,615	10,880,027
Unrestricted Miscellaneous Revenues	10-1XXX	1,384,572	1,169,926	1,206,199
SUBTOTAL		11,660,730	10,874,541	12,086,226
Revenues from State Sources:				
Transportation Aid	10-3120	126,001	126,001	126,001
Special Education Aid	10-3130	384,122	384,122	384,122
Bilingual Education	10-3140	2,354	2,354	2,354
Consolidated Aid	10-3195	74,426	57,332	74,426
Additional Formula Aid	10-3196		17,094	
Other State Aids-Out of Cap	10-3XXX	48,845		
SUBTOTAL		635,748	586,903	586,903
Adjustment for Prior Year Encumbrances			75,353	
Act (Excess)Deficiency of Rev (Over)/Under Expnd		-1,098,729		
TOTAL GENERAL FUND		11,202,383	13,397,321	13,330,356
SPECIAL REVENUE FUNDS				
Revenues from State Sources:				
Distance Learning Network Aid - Pr Yr Carryover	20-3213		23,150	
Distance Learning Network Aid	20-3213	30,386		
Other Restricted Entitlements	20-32XX	3,947		
TOTAL REVENUES FROM STATE SOURCES		34,333	23,150	
Revenues from Federal Sources:				
I.D.E.A. Part B (Handicapped)	20-4120-4429	157,272	192,656	164,736
Other	20-4XXX	21,566	27,571	22,246
TOTAL REVENUES FROM FEDERAL SOURCES		178,838	220,227	186,982
TOTAL SPECIAL REVENUE FUNDS		213,171	243,377	186,982
DEBT SERVICE				
Revenues from Local Sources:				
Local Tax Levy	40-1210	387,219	389,673	391,572
TOTAL REVENUES FROM LOCAL SOURCES		387,219	389,673	391,572
TOTAL LOCAL DEBT SERVICE		387,219	389,673	391,572
TOTAL DEBT SERVICE FUND		387,219	389,673	391,572
TOTAL REVENUES/SOURCES		11,802,773	14,030,371	13,908,910

UNION - MOUNTAINSIDE BORO
Advertised Appropriations

Budget Category	Account	2004-05 Expenditures	2005-06 Rev. Approp.	2006-07 Appropriations
GENERAL CURRENT EXPENSE				
Regular Programs - Instruction	11-1XX-100-XXX	3,076,259	3,558,531	3,862,192
Special Education - Instruction	11-2XX-100-XXX	349,409	412,907	452,899
Basic Skills/Remedial - Instruction	11-230-100-XXX	125		
School-Spon. Co/Extra-Curr. Activities-Instruct	11-401-100-XXX	27,926	24,246	42,061
School Sponsored Athletics - Instruction	11-402-100-XXX	41,168	44,713	41,383
Undistributed Expenditures:				
Instruction	11-000-100-XXX	3,425,192	3,210,752	3,359,844
Attendance and Social Work Services	11-000-211-XXX		5,193	
Health Services	11-000-213-XXX	109,728	111,367	116,554
Other Supp Serv - Stds - Related & Extraordinary	11-000-216,217	122,533	203,417	328,946
Other Support Services - Students - Regular	11-000-218-XXX	68,248	71,373	80,388
Other Support Services - Students - Special	11-000-219-XXX	374,390	505,552	367,133
Improvement of Instructional Services	11-000-221-XXX	90,301	83,903	106,277
Educational Media Services - School Library	11-000-222-XXX	128,120	127,131	289,441
Instructional Staff Training Services	11-000-223-XXX	5,658	8,300	10,000
Support Services - General Administration	11-000-230-XXX	296,136	350,190	336,930
Support Services - School Administration	11-000-240-XXX	278,675	360,290	337,768
Central Svcs & Admin Info Technology	11-000-25X,XXX		5,822	196,254
Operation and Maintenance of Plant Services	11-000-26X-XXX	803,406	971,257	1,122,372
Student Transportation Services	11-000-270-XXX	479,467	534,428	563,526
Other Support Services	11-000-290-XXX	159,465	182,676	
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,223,608	1,395,218	1,642,528
Total Undistributed Expenditures		7,564,927	8,126,869	8,857,961
TOTAL GENERAL CURRENT EXPENSE		11,059,814	12,167,266	13,256,496
CAPITAL OUTLAY				
Increase in Capital Reserve	10-604		651,471	
Equipment	12-XXX-XXX-73X	98,550	34,226	36,600
Facilities Acquisition and Construction Services	12-000-4XX-XXX	20,713	520,508	
TOTAL CAPITAL OUTLAY		119,263	1,206,205	36,600
SPECIAL SCHOOLS				
Summer School:				
Instruction	13-422-100-XXX	23,306	23,850	37,260
Total Summer School		23,306	23,850	37,260
TOTAL SPECIAL SCHOOLS		23,306	23,850	37,260
GENERAL FUND GRAND TOTAL		11,202,383	13,397,321	13,330,356

SPECIAL REVENUE FUNDS			
Facilities Acquisition and Construction Services	20-213-400-XXX	30,386	23,150
TOTAL DISTANCE LEARNING AID		30,386	23,150
Other State Projects:			
Other Special Projects	20-XXX-XXX-XXX	3,947	
Total State Projects		34,333	23,150
Federal Projects:			
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	157,272	192,656
Other Special Projects	20-XXX-XXX-XXX	21,566	27,571
Total Federal Projects		178,838	220,227
TOTAL SPECIAL REVENUE FUNDS		213,171	243,377
DEBT SERVICE FUNDS			
Debt Service - Regular	40-701-510-XXX	387,219	389,673
TOTAL DEBT SERVICE FUNDS		387,219	389,673
Total Expenditures/Appropriations		11,802,773	14,030,371

DEDUCT APPROPRIATIONS INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:			
Local Contribution - Transfer to Special Revenue	11-1XX-100-930		
Capital Reserve - Transfer to Debt Service	12-000-400-933		
TOTAL EXPENDITURES/APPROPRIATIONS NET OF TRANSFERS		11,802,773	14,030,371

UNION - MOUNTAINSIDE BORO
Advertised Recapitulation of Balances

Budget Category (1)	General Fund (Unreserved) (2)	General Fund (Reserved)		General Fund (Reserve Acct.) (5)	General Fund (Reserved) Legal Reserves (6)
		Cap. Reserve Account (3)	Gen. Fund Adult Ed. Programs (4)		
Est. Approp. Bal. 6-30-04 (Prior Budg)	374,739	1	0	0	0
Approp. Balances 6-30-04 (from Audit)	762,904	1	0	0	515,555
Est. Approp. Bal. 6-30-05 (Prior Budg)	393,874	1	0	0	0
Approp. Balances 6-30-05 (from Audit)	2,090,489	1	0	0	509,858
Amount Budgeted during FY 05-06	-1,860,524	651,471	0	0	0
Add. Bal. to be Approp during FY 05-06	0	0	0	0	0
Add. Bal. Anticipated during FY 05-06	147,369	0	0	0	0
Approp. Bal. 6-30-06 (est.) before Trans.	377,334	651,472	0	0	509,858
Anti. Excess GF Bal. Trans during FY 05-06	0	0	0	0	0
Approp. Bal. 6-30-06 (est.) after Transfer	377,334	651,472	0	0	509,858
Amount Budgeted in FY 06-07	-147,369	0	0	0	-509,858
Appropriation Balances 6/30/07(est.)	229,965	651,472	0	0	0

UNION - MOUNTAINSIDE BORO
Advertised Recapitulation of Balances

Budget Category (1)	General Fund (Reserved)		Debt Service (8)	Special Revenue Cap. Reserve Account (9)	Totals (10)
	Tuition Reserve (7)	Reserve			
Est. Approp. Bal. 6-30-04 (Prior Budg)	0	0	0	0	374,740
Approp. Balances 6-30-04 (from Audit)	0	0	0	0	1,278,460
Est. Approp. Bal. 6-30-05 (Prior Budg)	0	0	0	0	393,875
Approp. Balances 6-30-05 (from Audit)	0	0	0	0	2,600,348
Amount Budgeted during FY 05-06	0	0	0	0	-1,209,053
Add. Bal. to be Approp during FY 05-06	0	0	0	0	0
Add. Bal. Anticipated during FY 05-06	0	0	0	0	147,369
Approp. Bal. 6-30-06 (est.) before Trans.	0	0	0	0	1,538,664
Anti. Excess GF Bal. Trans during FY 05-06	0	0	0	0	0
Approp. Bal. 6-30-06 (est.) after Transfer	0	0	0	0	1,538,664
Amount Budgeted in FY 06-07	0	0	0	0	-657,227
Appropriation Balances 6/30/07(est.)	0	0	0	0	881,437

UNION - MOUNTAINSIDE BORO
Advertised Per Pupil Cost Calculations
2006 - 2007

Per Pupil Cost Calculations:	2003-04	2004-05	2005-06	2005-06	2006-2007
	Actual (1)	Actual (2)	Original Budget (3)	Revised Budget (4)	Proposed Budget (5)
Total Comparative Per Pupil Cost	10610	9983	10771	11999	12915
Total Classroom Instruction	5779	5879	6237	6836	7358
Classroom-Salaries and Benefits	5772	5726	6000	6595	7059
Classroom-General Supplies and Textbooks	7	118	163	215	211
Classroom-Purchased Services and Other	0	36	75	26	88
Total Support Services	2033	1536	1757	1869	2070
Support Services-Salaries and Benefits	1711	1419	1631	1587	1445
Total Administrative Costs	1359	1192	1303	1440	1405
Administration-Salaries and Benefits	984	874	914	987	1051
Total Operations and Maintenance of Plant	1296	1249	1331	1483	1675
Operations & Maintenance of Plant-Salary & Ben.	713	669	660	648	715
Total Food Services Costs				0	0
Total Extracurricular Costs	137	118	134	118	141
Total Equipment Costs	63	180	47	80	50
Employee Benefits as a % of Salaries	22.7	23.8	22.9	24.3	27.1

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2006 Comparative Spending Guide and can be found on the Department of Education's internet address: <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 2005-06 revised appropriations and 2006-07 budgeted appropriations presented in this advertised budget. Total 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.

Annual School District Budget Statement Supporting Documentation
UNION - MOUNTAINSIDE BORO

4A. Advertised Capital Outlay Projects

Describe below, by project number, the appropriations for budgeted Capital Outlay Projects including those items related to the district's Long Range Facilities Plan. Include only construction, remodeling, renovations, installation of service systems, land and improvements, and the purchase of buildings. If the project is eligible for a grant, enter an [X] in column 4. Do not include equipment. Include all projects budgeted on the transfer lines to capital projects fund (8326 and 8335). If the project is a request to exceed an existing referendum (Under N.J.A.C. 6A:26-4.4(a)3), enter an [X] in column 5 and enter the funding source for the request in column 6. Complete a detailed budget for each project.

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request
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PUBLIC NOTICE
MOUNTAINSIDE BOARD OF EDUCATION

March 24, 2005 - observed

Notice is hereby given to the legal voters of the Borough of Mountainside, in the County of Union, State of New Jersey, that the Board of Education will meet in the Media Center, Beechwood School, 1497 Woodacres Drive, Mountainside, NJ on Thursday, March 31, 2005 at 6:00 PM, at which time the school budget for 2005-2006 will be presented.

A copy of the budget may be seen at the office of the Board Secretary, 1497 Woodacres Drive, Mountainside, New Jersey on Monday through Friday 9:00 AM to 4:00 PM. A copy of the same will also be available at the public hearing for the information of those attending.

Notice is furthermore given that the Annual Elections will be held on Tuesday, April 19, 2005 from 2:00 PM to 9:00 PM and as much longer as may be necessary for the local voters present to cast their ballots at Our Lady of Lourdes Church (cafeteria), Central Avenue, Mountainside, NJ, the Municipal Building, 1385 Route 22, Mountainside, NJ, and Presbyterian Community Church, Meeting House Lane and Deerpath, Mountainside, NJ.

Two board members will be elected for a term of three years; no members will be elected for a term of two years; and no members will be elected for a term of one year.

By Order of the Mountainside Board of Education
R. Paul Vizzuso, Board Secretary

03/22/2005

UNION - MOUNTAINSIDE BORO
Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2003 Actual	October 15, 2004 Actual	October 15, 2005 Estimated
Pupils on Roll Regular Full-Time	603	694	731
Pupils on Roll - Special Full-Time	56	65	
Private School Placements	2	1	4
Pupils Sent to Other Districts-Reg Prog	235	237	282
Pupils Sent to Other Dists-Spec Ed Prog	27	25	6
Pupils Received	1		
Resident Enroll. Per State Aid Calc.-Infor. Only		936	1046

UNION - MOUNTAINSIDE BORO
Advertised Revenues

Budget Category	Account	2003-04 Actual	2004-05 Revised	2005-06 Anticipated
GENERAL FUND				
Budgeted Fund Balance - General Fund	10-303		691,184	1,167,025
Budgeted Fund Balance - Capital Reserve Increase	10-303			651,471
Revenues from Local Sources:				
Local Tax Levy	10-1210	10,190,151	10,276,158	9,704,615
Tuition	10-1300	19,304		
Unrestricted Miscellaneous Revenues	10-1XXX	961,192	15,000	1,169,926
SUBTOTAL		11,170,647	10,291,158	10,874,541
Revenues from State Sources:				
Transportation Aid	10-3120	126,001	126,001	126,001
Special Education Aid	10-3130	384,122	384,122	384,122
Bilingual Education	10-3140	2,354	2,354	2,354
Consolidated Aid	10-3195		74,426	57,332
Additional Formula Aid	10-3196			17,094
Other State Aids-Out of Cap	10-3XXX	73,721		
SUBTOTAL		586,198	586,903	586,903
Adjustment for Prior Year Encumbrances			303,018	
Act (Excess)Deficiency of Rev (Over)/Under Expnd		-1,003,206		
TOTAL GENERAL FUND		10,753,639	11,072,263	13,279,940
SPECIAL REVENUE FUNDS				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	7,915		
TOTAL REVENUES FROM STATE SOURCES		7,915		
Revenues from Federal Sources:				
I.D.E.A. Part B (Handicapped)	20-4420-4429	102,462	160,110	136,094
Other	20-4XXX	23,632	16,338	
TOTAL REVENUES FROM FEDERAL SOURCES		126,094	176,448	136,094
TOTAL SPECIAL REVENUE FUNDS		134,009	176,448	136,094
DEBT SERVICE				
Revenues from Local Sources:				
Local Tax Levy	40-1210	371,004	387,219	389,673
TOTAL REVENUES FROM LOCAL SOURCES		371,004	387,219	389,673
TOTAL LOCAL DEBT SERVICE		371,004	387,219	389,673
Act (Excess)Deficiency of Rev (Over)/Under Expnd		18,225		
TOTAL DEBT SERVICE FUND		389,229	387,219	389,673
TOTAL REVENUES/SOURCES		11,276,877	12,435,930	13,805,707

UNION - MOUNTAINSIDE BORO
Advertised Appropriations

Budget Category	Account	2003-04 Expenditures	2004-05 Rev. Approp.	2005-06 Appropriations
GENERAL CURRENT EXPENSE				
Regular Programs - Instruction	11-1XX-100-XXX	2,890,486	3,133,125	3,366,697
Special Education - Instruction	11-2XX-100-XXX	238,433	315,186	375,062
School-Spon. Co/Extra-Curr. Activities-Instruct	11-401-100-XXX	27,028	29,500	42,382
School Sponsored Athletics - Instruction	11-402-100-XXX	48,613	38,224	38,394
Undistributed Expenditures:				
Instruction	11-000-100-XXX	3,209,935	3,618,340	3,648,093
Attendance and Social Work Services	11-000-211-XXX		4,965	5,193
Health Services	11-000-213-XXX	114,025	112,858	114,121
Other Supp Serv - Stds - Related & Extraordinary	11-000-216,217	111,724	127,468	132,945
Other Support Services - Students - Regular	11-000-218-XXX	205,850	65,639	68,531
Other Support Services - Students - Special	11-000-219-XXX	493,028	449,583	495,144
Improvement of Instructional Services	11-000-221-XXX	91,622	99,112	102,023
Educational Media Services - School Library	11-000-222-XXX	119,793	137,417	138,705
Instructional Staff Training Services	11-000-223-XXX	3,673	5,600	5,600
Support Services - General Administration	11-000-230-XXX	336,841	483,941	313,106
Support Services - School Administration	11-000-240-XXX	296,910	308,930	348,679
Central Svcs & Admin Info Technology	11-000-25X-XXX		9,104	6,072
Operation and Maintenance of Plant Services	11-000-26X-XXX	773,194	764,259	883,065
Student Transportation Services	11-000-270-XXX	418,035	513,930	517,197
Other Support Services	11-000-290-XXX	150,860	162,384	166,220
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,148,741	1,312,300	1,277,970
Total Undistributed Expenditures		7,474,231	8,175,830	8,222,664
TOTAL GENERAL CURRENT EXPENSE		10,678,791	11,691,865	12,045,199
CAPITAL OUTLAY				
Increase in Capital Reserve	10-604			651,471
Equipment	12-XXX-XXX-73X	41,550	124,531	34,431
Facilities Acquisition and Construction Services	12-000-4XX-XXX	14,098	28,795	521,339
TOTAL CAPITAL OUTLAY		55,648	153,326	1,207,241
SPECIAL SCHOOLS				
Summer School:				
Instruction	11-422-100-XXX	19,200		27,500
Total Summer School				

I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	102,462	160,110	136,094
Other Special Projects	20-XXX-XXX-XXX	23,632	16,338	
Total Federal Projects		126,094	176,448	136,094
TOTAL SPECIAL REVENUE FUNDS		134,009	176,448	136,094
DEBT SERVICE FUNDS				
Debt Service - Regular	40-701-510-XXX	389,229	387,219	389,673
TOTAL DEBT SERVICE FUNDS		389,229	387,219	389,673
Total Expenditures/Appropriations		11,276,877	12,435,930	13,805,707

DEDUCT APPROPRIATIONS INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:
 Local Contribution - Transfer to Special Revenue 11-1XX-100-930
 Capital Reserve - Transfer to Debt Service 12-000-400-933

TOTAL EXPENDITURES/APPROPRIATIONS NET OF TRANSFERS		11,276,877	12,435,930	13,805,707
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UNION - MOUNTAINSIDE BORO
 Advertised Recapitulation of Balances

Budget Category (1)	General Fund (Unreserved) (2)	General Fund (Reserved) Cap. Reserve Account (3)	Gen. Fund (Reserved) Adult Ed. Programs (4)	General Fund (Reserved) Maintenance Reserve Acct. (5)	General Fund (Reserved) Legal Reserves (6)
Est. Approp. Bal. 6-30-03 (Prior Budg)	411,880	1	0	0	0
Approp. Balances 6-30-03 (from Audit)	699,581	1	0	0	30,408
Est. Approp. Bal. 6-30-04 (Prior Budg)	374,739	1	0	0	0
Approp. Balances 6-30-04 (from Audit)	1,013,793	1	0	0	515,555
Amount Budgeted during FY 04-05	-691,184	0	0	0	0
Add. Bal. to be Approp during FY 04-05	0	0	0	0	0
Add. Bal. Anticipated during FY 04-05	1,211,717	0	0	0	0
Approp. Bal. 6-30-05 (est.) before Trans.	1,534,326	1	0	0	515,555
Anti. Excess GF Bal. Trans during FY 04-05	0	0	0	0	0
Approp. Bal. 6-30-05 (est.) after Transfer	1,534,326	1	0	0	515,555
Amount Budgeted in FY 05-06	-1,302,941	651,471	0	0	-515,555
Appropriation Balances 6/30/06 (est.)	231,385	651,472	0	0	0

UNION - MOUNTAINSIDE BORO
 Advertised Recapitulation of Balances

Budget Category (1)	General Fund (Reserved) Tuition Reserve (7)	Debt Service (8)	Special Revenue Cap. Reserve Account (9)	Totals (10)
Est. Approp. Bal. 6-30-03 (Prior Budg)	0	0	0	411,881
Approp. Balances 6-30-03 (from Audit)	0	18,225	0	748,215
Est. Approp. Bal. 6-30-04 (Prior Budg)	0	0	0	374,740
Approp. Balances 6-30-04 (from Audit)	0	0	0	1,529,349
Amount Budgeted during FY 04-05	0	0	0	-691,184
Add. Bal. to be Approp during FY 04-05	0	0	0	0
Add. Bal. Anticipated during FY 04-05	0	0	0	1,211,717
Approp. Bal. 6-30-05 (est.) before Trans.	0	0	0	2,049,882
Anti. Excess GF Bal. Trans during FY 04-05	0	0	0	0
Approp. Bal. 6-30-05 (est.) after Transfer	0	0	0	2,049,882
Amount Budgeted in FY 05-06	0	0	0	-1,167,025
Appropriation Balances 6/30/06 (est.)	0	0	0	882,857

UNION - MOUNTAINSIDE BORO
 Advertised Per Pupil Cost Calculations
 2005 - 2006

Per Pupil Cost Calculations:	2002-03 Actual (1)	2003-04 Actual (2)	2004-05 Original Budget (3)	2004-05 Revised Budget (4)	2005-2006 Proposed Budget (5)
Total Comparative Per Pupil Cost	9736	10610	10654	9948	10771
Total Classroom Instruction	7259	5779	6199	5640	6237
Classroom-Salaries and Benefits	6977	5772	6008	5463	6000
Classroom-General Supplies and Textbooks	193	7	129	119	163
Classroom-Purchased Services and Other	89	0	62	59	75
Total Support Services	1543	2033	1780	1621	1757
Support Services-Salaries and Benefits	1426	1711	1643	1494	1631
Total Administrative Costs	1194	1359	1319	1433	1303
Administration-Salaries and Benefits	946	984	958	870	914
Total Operations and Maintenance of Plant	1043	1296	1226	1135	1331
Operations & Maintenance of Plant-Salary & Ben.	609	713	701	637	660
Total Food Services Costs	78	0	0	0	0
Total Extracurricular Costs	60	137	121	110	134
Total Equipment Costs	55	63	51	164	47
Employee Benefits as a % of Salaries	20.2	22.7	25.1	25.1	22.9

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2005 Comparative Spending Guide and can be found on the Department of Education's Internet address: 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 2004-05 revised appropriations and 2005-06 budgeted appropriations presented in this advertised budget. Total 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.

Annual School District Budget Statement Supporting Documentation
 UNION - MOUNTAINSIDE BORO

4A. Advertised Capital Outlay Projects

Describe below, by project number, the appropriations for budgeted Capital Outlay Projects including those items related to the district's Long Range Facilities Plan. Include only construction, remodeling, renovations, installation of service systems, land and improvements, and the purchase of buildings. If the project is eligible for a grant, budget only the local share of the project and enter an X in column 4. Do not include equipment. Include all projects budgeted on the transfer lines to Capital Projects fund (8326 and 8335). Complete a detailed budget for each project.

Description/Activity	Project Number	Dollar Amount	Eligible for Grant
Roof top HVAC units, renovation of		521,339	
Total Amount:		521,339	

Capital Reserve Deposit
 Statement of Purpose

Included in the general fund is \$651,471 which is for a deposit