

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	383.0	374.0	389.0
Pupils On Roll Special Ed Full-Time	69.0	70.0	68.0
Pupils On Roll SUBTOTAL	452.0	444.0	457.0
Pupils in Private School Placements	11.0	12.0	11.0
Pupils Sent to Other Districts Regular	214.0	211.5	224.0
Pupils Sent to Other Districts Special Ed	52.0	49.5	44.0
Pupils Received	5.0	8.0	8.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	12,459,483	12,708,673	12,962,846
Total Tuition	10-1300	34,089	39,200	46,200
Unrestricted Miscellaneous Revenues	10-1XXX	30,192	21,750	21,750
Interest Earned On Capital Reserve Funds	10-1XXX	0	1	1
Subtotal - Revenues From Local Sources		12,523,764	12,769,624	13,030,797
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	54,864	62,787	62,787
Extraordinary Aid	10-3131	200,110	0	0
Categorical Special Education Aid	10-3132	384,201	376,860	376,860
Categorical Security Aid	10-3177	11,478	13,027	13,027
Parcc Readiness Aid	10-3181	0	7,190	7,190
Per Pupil Growth Aid	10-3182	0	7,190	7,190
Professional Learning Community Aid	10-3183	0	7,080	7,080
Other State Aids	10-3XXX	22,210	0	0
Subtotal - Revenues From State Sources		672,863	474,134	474,134
Budgeted Fund Balance - Operating Budget	10-303	0	646,741	379,116
Adjustment For Prior Year Encumbrances		0	313,278	0
Actual Revenues (Over)/Under Expenditures		-101,267	0	0
Total Operating Budget		13,095,360	14,203,777	13,884,047
Grants and Entitlements:				
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	4,000	1,025	0
Total Revenues From State Sources		4,000	1,025	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	3,830	3,796	3,037
Title II	20-4451-4455	9,151	8,559	6,847
I.D.E.A. Part B (Handicapped)	20-4420-4429	121,787	118,536	103,983
Total Revenues From Federal Sources		134,768	130,891	113,867
Total Grants And Entitlements		138,768	131,916	113,867
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	181,430	171,537	165,601
Total Revenues From Local Sources		181,430	171,537	165,601
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	56,970	53,863	51,999
Total Local Repayment Of Debt		238,400	225,400	217,600
Total Repayment Of Debt		238,400	225,400	217,600
Total Revenues/Sources		13,472,528	14,561,093	14,215,514
Total Revenues/Sources Net of Transfers		13,472,528	14,561,093	14,215,514

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	3,080,301	3,150,007	2,904,335
Special Education - Instruction	11-2XX-100-XXX	519,374	591,474	683,098
Basic Skills/Remedial - Instruction	11-230-100-XXX	88,870	93,548	94,568
Bilingual Education - Instruction	11-240-100-XXX	29,252	30,697	32,603
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	30,364	30,641	31,168
School-Sponsored Athletics - Instruction	11-402-100-XXX	44,937	52,999	49,436
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	5,137,900	5,400,871	5,659,451
Undist. Expenditures - Health Services	11-000-213-XXX	108,515	109,824	109,424
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	145,210	156,592	121,620
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	11,045	49,000	49,000
Undist. Expenditures - Guidance	11-000-218-XXX	36,528	40,767	40,176
Undist. Expenditures - Child Study Teams	11-000-219-XXX	233,006	325,399	240,201
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	22,508	27,233	20,400
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	88,817	95,385	99,309
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	31,943	53,232	55,389
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	233,059	301,555	287,159
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	227,622	257,797	251,816
Undist. Expend. - Central Services	11-000-251-XXX	189,836	198,688	205,523
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	43,720	59,489	58,867
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	645,401	782,215	683,875
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	553,503	697,521	708,712
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,562,455	1,678,450	1,497,048
Total Undistributed Expenditures		9,271,068	10,234,018	10,087,970
Total General Current Expense		13,064,166	14,183,384	13,883,178
Capital Expenditures:				

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Equipment	12-XXX-XXX-730	30,326	19,524	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	868	868	868
Interest Deposit To Capital Reserve	10-604	0	1	1
Total Capital Outlay		31,194	20,393	869
General Fund Grand Total		13,095,360	14,203,777	13,884,047
Special Grants and Entitlements:				
Other State Projects:				
Other	20-XXX-XXX-XXX	4,000	1,025	0
Total Other State Projects		4,000	1,025	0
Total State Projects	20-XXX-XXX-XXX	4,000	1,025	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	3,830	3,796	3,037
Title II	20-XXX-XXX-XXX	9,151	8,559	6,847
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	121,787	118,536	103,983
Total Federal Projects	20-XXX-XXX-XXX	134,768	130,891	113,867
Total Special Revenue Funds		138,768	131,916	113,867
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	238,400	225,400	217,600
Total Debt Service Funds		238,400	225,400	217,600
Total Expenditures/Appropriations		13,472,528	14,561,093	14,215,514
Total Expenditures Net of Transfers		13,472,528	14,561,093	14,215,514

Budget Category	Audited Balance 6-30-2015	Audited Balance 6-30-2016	Estimated Balance 6-30-2017	Estimated Balance 6-30-2018
Unrestricted:				
--General Operating Budget	633,478	803,986	397,536	18,420
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	348,445	348,445	348,446	348,447
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	350,750	350,750	350,750	350,750
--Legal Reserve	202,355	62,291	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
--Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
--Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2014-15 Actual Costs	2015-16 Actual Costs	2016-17 Original Budget	2016-17 Revised Budget	2017-18 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,263	\$16,362	\$16,535	\$18,209	\$16,444
Total Classroom Instruction	\$10,427	\$10,701	\$10,715	\$11,347	\$10,398
Classroom-Salaries and Benefits	\$9,652	\$10,255	\$10,381	\$10,692	\$10,053
Classroom-General Supplies and Textbooks	\$697	\$356	\$242	\$553	\$252
Classroom-Purchased Services	\$77	\$90	\$91	\$102	\$93
Total Support Services	\$1,858	\$1,820	\$1,740	\$2,274	\$1,922
Support Services-Salaries and Benefits	\$1,331	\$1,322	\$1,334	\$1,387	\$1,385
Total Administrative Costs	\$2,018	\$1,919	\$2,094	\$2,280	\$2,131
Administration Salaries and Benefits	\$1,667	\$1,583	\$1,661	\$1,777	\$1,652
Total Operations and Maintenance of Plant	\$1,661	\$1,639	\$1,675	\$1,991	\$1,699
Operations and Maintenance-Salaries and Benefits	\$839	\$866	\$897	\$927	\$898
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$231	\$213	\$232	\$239	\$218
Total Equipment Costs	\$20	\$67	\$0	\$44	\$0
Legal Costs	\$24	\$16	\$42	\$61	\$42
Employee Benefits as a percentage of salaries*	29.77%	31.39%	32.82%	32.79%	29.16%

*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 (formerly the Comparative Spending Guide) 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 2016-17 revised appropriations and the 2017-18 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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	140	Parents	46,200	Pre K Tuition
1	300	Parents	21,750	Athletic Participation Fees

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	MCESC for special education evaluation and/or other related services.	0
Custodial and Maintenance Services	Shared services with Twp. of Boonton for snow plowing, field and facility usage	0
Food Services	Boonton Twp. HSA operated student lunch program at no cost to district	0
Recycling	Morris MUA for recycling	0
Others	Shared costs for gifted and talented trips/musicals and programs with Mtn. Lakes SD and staff development	0
Others	Shared services with W. Milford BOE (host) for bus maintenance and inspections	0
Others	Shared services with Boonton Twp. HSA and Ed Foundation for teacher grants, equipment purchases and cultural arts programs	0
Others	Shared services with Ed Foundation 4 kids and YMCA Kids Club after school programs. Boys & Girl Scouts for facility use (BTBOE) host	0
Transportation Services, including Fuel	MCESC (host) for special services and Vo-Tech transportation and B6T processing	0
Transportation Services, including Fuel	Purchase of bus fuel from Township of Boonton	0
Transportation Services, including Fuel	Coordinated transportation with Mtn. Lakes & Kinnelon BOEs for bell scheduling and tier pricing	0
Transportation Services, including Fuel	Parental transportation contracts to transport their special education children (Considerable savings over contracted)	0
Purchasing	Participate in Ed Data, MCESC, ESC of NJ, HCESC coops (hosts) for bidding of supplies and services, RTK and environmental, ACT for purchase of local and long distance services, broadband services and ACES for purchase of natural gas and electric	0
Insurance Coverages and Benefits	Participate in NJSIG pool for all insurance lines	0

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	12,835,759
(B) Estimated Net Taxable Valuation (as of 10/01/16)	869,768,700
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.4758
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	13,004,327
(E) Estimated Net Taxable Valuation (as of 10/01/16)	869,768,700
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.4951

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	12,835,759
(H) Estimated Equalized Valuation (as of 10/01/16)	910,943,339
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.4091
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	13,004,327
(K) Estimated Equalized Valuation (as of 10/01/16)	910,943,339
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.4276

NAME=Christine Voorhees

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	CST/LDTC
Base Annual Salary Amount	\$107,100
Full-Time Equivalent (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	07/01/16
End Date of Contract	06/30/17
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	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	\$1,264
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$38
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$27,358
Contractual Post-Employment Benefit Description of Payout of Sick days	1 for 5 days @ per diem rate to max. of \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max. 30 days # 1/260 per diem rate
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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	

NAME=Christine Voorhees

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
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=Dr. Christian Angelillo

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	/Principal
Base Annual Salary Amount	\$135,000
Full-Time Equivalent (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	07/13/15
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
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	\$5,936
Total Bonuses Amount	\$20,250
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,102
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$33,173
Contractual Post-Employment Benefit Description of Payout of Sick days	1 for 5 days @ per diem rate up to \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max. 35 days @ per diem rate
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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	

NAME=Dr. Christian Angelillo

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
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=Dr. Lia Lendis

CATEGORY	MEASURE
Job Title	Assistant Principal
Job Title II	
Base Annual Salary Amount	\$107,161
Full-Time Equivalent (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	07/01/16
End Date of Contract	06/30/17
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	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	\$239
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$38
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$27,365
Contractual Post-Employment Benefit Description of Payout of Sick days	1 for 5 @ per diem rate to max, of \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max. 30 days @ 1/260 per diem rate
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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	

NAME=Dr. Lia Lendis

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
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=John T. Murray II

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	/Bd. Sec'y
Base Annual Salary Amount	\$136,119
Full-Time Equivalent (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	07/01/16
End Date of Contract	06/30/17
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	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	\$5,105
Total Bonuses Amount	\$20,418
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$602
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$30,706
Contractual Post-Employment Benefit Description of Payout of Sick days	1 for 5 @ per diem rate up to \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Max. 30 days @ 1/260 per diem rate
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
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	

NAME=John T. Murray II

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
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	