

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	373.0	355.0	372.0
On Roll Special Ed Full-Time	55.0	57.0	54.0
On Roll Subtotal	428.0	412.0	426.0
In Private School Placements	10.0	12.0	16.0
Sent to Other Districts Regular	212.0	216.5	214.0
Sent to Other Districts Special Ed	49.5	47.0	43.0
Received	9.0	9.0	14.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	12,962,846	13,222,103	13,486,545
	Total Tuition	10-1300	56,100	53,200	70,000
	Transportation Fees from Individuals	10-1410	1,990	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	88,494	21,750	21,750
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1	1
	Total Revenues from Local Sources		13,109,430	13,297,054	13,578,296
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	62,787	138,307	138,307
	Extraordinary Aid	10-3131	198,598	0	0
	Categorical Special Education Aid	10-3132	403,507	403,507	446,220
	Categorical Security Aid	10-3177	13,027	13,027	13,027
	PARCC Readiness Aid	10-3181	7,190	0	0
	Per Pupil Growth Aid	10-3182	7,190	0	0
	Professional Learning Community Aid	10-3183	7,080	0	0
	Other State Aids	10-3XXX	9,280	0	0
	Total Revenues from State Sources		708,659	554,841	597,554
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	492,340	283,201
	Adjustment for Prior Year Encumbrances		0	210,402	0
	Actual Revenues (Over)/Under Expenditures		-168,396	0	0
General Fund Revenues	Total Operating Budget		13,649,693	14,554,637	14,459,051
Special Revenue Fund Revenues from State Sources	State Grants Through Intermediate Sources	20-3700	2,000	398	0
	Total Revenues from State Sources		2,000	398	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	6,982	0	0
	Title II	20-4451-4455	8,357	8,153	8,153
	Title IV	20-4471-4474	0	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	118,045	115,557	115,557
	Total Revenues from Federal Sources		133,384	133,710	131,710
Special Revenue Fund Revenues	Total Grants and Entitlements		135,384	134,108	131,710

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	165,601	155,860	142,465
	Total Revenues from Local Sources		165,601	155,860	142,465
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	51,999	48,940	44,735
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		217,600	204,800	187,200
Debt Service Fund Revenues	Total Repayment of Debt		217,600	204,800	187,200
All Fund Revenues	Total Revenues/Sources		14,002,677	14,893,545	14,777,961
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		14,002,677	14,893,545	14,777,961

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,837,410	3,056,567	2,989,227	
	Special Education-Instruction	11-2XX-100-XXX	699,850	642,191	660,474	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	93,805	95,318	62,646	
	Bilingual Education-Instruction	11-240-100-XXX	28,604	34,865	34,865	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	31,430	31,741	31,118	
	School-Sponsored Athletics-Instruction	11-402-100-XXX	46,136	51,981	56,400	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	5,391,426	5,578,742	5,876,676	
	Undistributed Expenditures-Health Services	11-000-213-XXX	110,380	100,513	105,642	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	101,485	165,800	127,449	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	77,300	73,402	49,000	
	Undistributed Expenditures-Guidance	11-000-218-XXX	45,364	51,730	52,940	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	306,150	342,277	248,824	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	9,600	20,400	20,400	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	90,598	118,593	133,747	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	30,730	56,027	56,548	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	252,616	318,745	289,083	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	244,831	277,235	269,779	
	Undistributed Expenditures-Central Services	11-000-251-XXX	198,647	211,464	201,364	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	49,750	48,126	30,636	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	773,339	919,307	742,195	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	746,938	704,279	728,207	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,472,110	1,607,069	1,623,797	
	Total Undistributed Expenditures			9,901,264	10,593,709	10,556,287
	General Fund Current Expenses	Total General Current Expense		13,638,499	14,506,372	14,391,017
Capital Outlay	Equipment	12-XXX-XXX-730	10,326	19,274	38,000	
	Facilities Acquisition and Construction Services	12-000-400-XXX	868	868	868	
	Interest Deposit to Capital Reserve	10-604	0	1	1	
	Total Capital Outlay		11,194	20,143	38,869	

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	28,122	29,165
	General Fund Grand Total		13,649,693	14,554,637	14,459,051
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	2,000	398	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	2,000	398	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	6,982	0	0
	Title II	20-XXX-XXX-XXX	8,357	8,153	8,153
	Title IV	20-XXX-XXX-XXX	0	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	118,045	115,557	115,557
	Total Federal Projects	20-XXX-XXX-XXX	133,384	133,710	131,710
Special Revenue Fund Expenses	Total Special Revenue Funds		135,384	134,108	131,710
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	217,600	204,800	187,200
	Total Debt Service Funds		217,600	204,800	187,200
All Fund Expenses	Total Expenditures/Appropriations		14,002,677	14,893,545	14,777,961
Expenses Net of Transfers	Total Expenditures Net of Transfers		14,002,677	14,893,545	14,777,961

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	348,445	508,445	508,446	508,447
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	350,750	350,750	350,750	350,750
	Legal Reserve	58,280	151,141	92,861	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
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	880,287	707,056	322,996	132,656
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,904	\$17,459	\$17,336	\$20,057	\$18,364
Total Classroom Instruction	\$10,764	\$10,854	\$10,770	\$12,017	\$11,454
Classroom-Salaries and Benefits	\$10,195	\$10,395	\$10,426	\$11,350	\$11,084
Classroom-General Supplies and Textbooks	\$465	\$362	\$252	\$564	\$271
Classroom-Purchased Services	\$104	\$98	\$92	\$103	\$98
Total Support Services	\$2,011	\$2,169	\$2,056	\$2,649	\$2,262
Support Services-Salaries and Benefits	\$1,397	\$1,658	\$1,484	\$1,629	\$1,645
Total Administrative Costs	\$2,153	\$2,127	\$2,240	\$2,557	\$2,300
Administration Salaries and Benefits	\$1,749	\$1,741	\$1,765	\$1,995	\$1,843
Total Operations and Maintenance of Plant	\$1,688	\$2,010	\$1,953	\$2,491	\$2,000
Operations and Maintenance-Salaries and Benefits	\$936	\$934	\$968	\$1,054	\$1,059
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$214	\$226	\$235	\$256	\$259
Total Equipment Costs	\$48	\$24	\$0	\$47	\$90
Legal Costs	\$57	\$37	\$36	\$54	\$38
Employee Benefits as a percentage of salaries*	32.32%	28.97%	31.00%	30.88%	30.89%

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

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

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2018-19 revised appropriations and the 2019-20 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
140	Tuition from parents	53,200	Integrated preschool tuition
300	Parents	21,750	Athletic participation fees

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Custodial and Maintenance Services	Shared services with Twp. of Boonton for snow plowing, field and facility maintenance and usage.	0
Food Services	Boonton Twp. HSA operated lunch program at no cost to the district. District provides milk only.	0
Insurance Coverages and Benefits	Participate in NJSIG ERIC West pool for all casualty, liability and workers compensation insurance lines.	0
Others	Shared services for gifted and talented trips/musicals and programs with Mtn. Lakes SD and staff development.	0
	Shared services with W. Milford BOE (host) for bus maintenance and inspections.	0
	Shared services with Boonton Twp. HSA and Ed. Foundation for teacher grants, equipment purchases and cultural arts programs.	0
	Shared services with Ed Foundation 4 Kids and YMCA Kids Club after school programs. Boy & Girl Scouts for facility use (BTBOE) host.	0
Purchasing	Participate in Ed Data, MCESC, ESC of NJ coops (hosts) for bidding of supplies, equipment 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
Recycling	Morris MUA for recycling	0
Special Education Services	MCESE for special education evaluation and/or other related services.	0
Transportation Services, including Fuel	Purchase of bus fuel: Gasoline from Boonton Twp. and diesel fuel from Mtn. Lakes Borough.	0
	MCESE (host) for special education and Vo-Tech transportation and B6T processing, HCESC and MUJC for additional special ed. field trip and sports transportation	0

Estimated Tax Rates

Municipality	Category	Amount
Boonton Township	(A) General Fund School Levy	13,354,324
	(D) Total School Levy	13,503,487
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	874,117,300
	(H) Estimated Equalized Valuation (as of 10/01/18)	963,745,645
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.5277
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.5448
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.3857
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.4011

Employee Contract List for District

Name	Category	Measure
Christine Voorhees	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	CST/LDTC
	Base Annual Salary Amount	\$112,742
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	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	\$1,264
	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	\$28,009
	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 @ per diem rate (1/260)
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
Christine Voorhees	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
Dr. Christian Angelillo	Job Title	Superintendent
	Job Title II	/Principal
	Base Annual Salary Amount	\$152,794
	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	06/30/22
	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	None Reported

Employee Contract List for District

Name	Category	Measure
Dr. Christian Angelillo	Total Allowances Amount	\$5,936
	Total Bonuses Amount	\$22,919
	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	\$35,568
	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 (1/260)
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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	
Dr. Lia Lendis	Job Title	Assistant Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$112,806
	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
Dr. Lia Lendis	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	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	\$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	\$28,016
	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 @ per diem rate (1/260)
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
Dr. Lia Lendis	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
John T. Murray II	Job Title	Business Administrator
	Job Title II	/Bd. Sec'y
	Base Annual Salary Amount	\$143,289
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	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	\$5,105
	Total Bonuses Amount	\$21,493
	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	\$31,533
Contractual Post-Employment Benefit Description of Payout of Sick days	1 for 5 @ per diem rate up to \$15,000	

Employee Contract List for District

Name	Category	Measure
John T. Murray II	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max. 30 days @ per diem rate (1/260)
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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