

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	1,035.0	1,101.0	1,126.0
Pupils On Roll Regular Shared-Time	13.0	12.0	7.0
Pupils On Roll - Special Full-Time	197.0	211.0	210.0
Pupils On Roll - Special Shared-Time	9.0	6.0	6.0
Subtotal - Pupils On Roll	1,254.0	1,330.0	1,349.0
Private School Placements	11.0	19.0	19.0
Pupils Sent to Other Dists-Spec Ed Prog	6.0	5.0	5.0
Pupils Received	281.0	301.5	300.0
Pupils in State Facilities	0.0	1.0	1.0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	15,977,947	16,617,065	16,949,406
Other Local Governmental Units - Unrestricted	10-12XX	0	52,227	50,000
Other Local Governmental Units - Restricted	10-12XX	0	0	95
Total Tuition	10-1300	6,544,697	6,722,196	6,877,968
Rents And Royalties	10-1910	0	5,028	193,000
Unrestricted Miscellaneous Revenues	10-1XXX	145,442	194,843	197,505
Interest Earned On Capital Reserve Funds	10-1XXX	91	0	0
Other Restricted Miscellaneous Revenues	10-1XXX	0	2,039	2,400
Subtotal - Revenues From Local Sources		22,668,177	23,593,398	24,270,374
Revenues from State Sources:				
School Choice Aid	10-3116	0	88,416	73,680
Categorical Transportation Aid	10-3121	12,892	11,589	11,589
Extraordinary Aid	10-3131	16,694	60,000	60,000
Categorical Special Education Aid	10-3132	599,453	587,566	587,566
Equalization Aid	10-3176	428,328	434,008	434,008
Categorical Security Aid	10-3177	38,626	46,136	46,136
Other State Aids	10-3XXX	0	0	35,316
Subtotal - Revenues From State Sources		1,095,993	1,227,715	1,248,295
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	61,372	42,000	42,000
Subtotal - Revenues From Federal Sources		61,372	42,000	42,000
Withdrawal From Maint. Reserve	10-310	0	44,500	0
Transfers From Other Funds	10-5200	160	0	0
Adjustment For Prior Year Encumbrances		0	184,989	0
Actual Revenues (Over)/Under Expenditures		201,668	0	0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Total Operating Budget		24,027,370	25,092,602	25,560,669
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	2,000	7,000	0
Total Revenues From Local Sources	20-1XXX	2,000	7,000	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	46,015	75,668	59,985
Total Revenues From State Sources		46,015	75,668	59,985
Revenues from Federal Sources:				
Title I	20-4411-4416	159,743	219,872	187,000
Title II	20-4451-4455	34,077	25,375	21,250
Title III	20-4491-4494	15,525	12,100	10,285
I.D.E.A. Part B (Handicapped)	20-4420-4429	294,135	226,934	225,100
Total Revenues From Federal Sources		503,480	484,281	443,635
Total Grants And Entitlements		551,495	566,949	503,620
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,194,540	1,201,840	1,198,844
Total Revenues From Local Sources		1,194,540	1,201,840	1,198,844
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	412,440	413,035	412,006
Total Local Repayment Of Debt		1,606,980	1,614,875	1,610,850
Actual Revenues (Over)/Under Expenditures		5,570	0	0
Total Repayment Of Debt		1,612,550	1,614,875	1,610,850

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Total Revenues/Sources		26,191,415	27,274,426	27,675,139
Total Revenues/Sources Net of Transfers		26,191,415	27,274,426	27,675,139

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	6,595,527	6,522,675	6,749,124
Special Education - Instruction	11-2XX-100-XXX	2,591,625	3,020,514	3,012,321
Basic Skills/Remedial - Instruction	11-230-100-XXX	273,432	25,211	480
Bilingual Education - Instruction	11-240-100-XXX	57,156	68,068	68,857
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	92,626	128,534	133,023
School-Sponsored Athletics - Instruction	11-402-100-XXX	743,880	869,622	902,083
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,169,497	2,171,970	1,981,600
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	0	2,140	2,000
Undist. Expenditures - Health Services	11-000-213-XXX	308,187	262,453	266,760
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	299,525	360,028	334,746
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	454,342	458,586	408,500
Undist. Expenditures - Guidance	11-000-218-XXX	546,669	556,382	597,677
Undist. Expenditures - Child Study Teams	11-000-219-XXX	778,773	760,234	813,056
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	300,315	344,567	332,653
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	465,549	617,356	620,903
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	102,292	148,873	164,710
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	589,713	581,918	527,194
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	763,437	680,708	774,599
Undist. Expend. - Central Services	11-000-251-XXX	386,323	338,832	339,929
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,564,307	1,966,955	1,814,907
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	366,491	426,836	445,916
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,477,050	4,664,573	5,164,898
Total Undistributed Expenditures		13,572,470	14,342,411	14,590,048
Total General Current Expense		23,926,716	24,977,035	25,455,936
Capital Expenditures:				

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Equipment	12-XXX-XXX-730	0	38,500	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	56,021	28,889	55,733
Total Capital Outlay		56,021	67,389	55,733
Transfer Of Funds To Charter Schools	10-000-100-56X	44,633	48,178	49,000
General Fund Grand Total		24,027,370	25,092,602	25,560,669
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,000	7,000	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	4,756	10,319	6,000
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	4,180	9,433	6,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	27,493	43,668	36,985
Nonpublic Nursing Services	20-XXX-XXX-XXX	7,261	9,728	9,000
Nonpublic Technology Initiative	20-XXX-XXX-XXX	2,325	2,520	2,000
Total Other State Projects		46,015	75,668	59,985
Total State Projects	20-XXX-XXX-XXX	46,015	75,668	59,985
Federal Projects:				
Title I	20-XXX-XXX-XXX	159,743	219,872	187,000
Title II	20-XXX-XXX-XXX	34,077	25,375	21,250
Title III	20-XXX-XXX-XXX	15,525	12,100	10,285
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	294,135	226,934	225,100
Total Federal Projects	20-XXX-XXX-XXX	503,480	484,281	443,635
Total Special Revenue Funds		551,495	566,949	503,620
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,612,550	1,614,875	1,610,850
Total Debt Service Funds		1,612,550	1,614,875	1,610,850
Total Expenditures/Appropriations		26,191,415	27,274,426	27,675,139
Total Expenditures Net of Transfers		26,191,415	27,274,426	27,675,139

Budget Category	Audited Balance 6-30-2012	Audited Balance 6-30-2013	Estimated Balance 6-30-2014	Estimated Balance 6-30-2015
Unrestricted:				
--General Operating Budget	218,647	62,405	62,405	62,405
--Repayment of Debt	5,570	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	85,243	45,334	45,334	45,334
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	50,500	44,500	0	0
--Legal Reserve	0	0	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2011-12 Actual Costs	2012-13 Actual Costs	2013-14 Original Budget	2013-14 Revised Budget	2014-15 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,356	\$16,731	\$17,777	\$16,961	\$17,177
Total Classroom Instruction	\$9,419	\$9,897	\$10,001	\$9,552	\$9,849
Classroom-Salaries and Benefits	\$9,007	\$9,344	\$9,352	\$8,962	\$9,274
Classroom-General Supplies and Textbooks	\$178	\$266	\$345	\$302	\$262
Classroom-Purchased Services	\$235	\$287	\$304	\$287	\$313
Total Support Services	\$3,160	\$3,149	\$3,550	\$3,345	\$3,382
Support Services-Salaries and Benefits	\$2,800	\$2,671	\$2,859	\$2,686	\$2,723
Total Administrative Costs	\$1,620	\$1,607	\$1,735	\$1,593	\$1,581
Administration Salaries and Benefits	\$1,289	\$1,255	\$1,413	\$1,263	\$1,262
Total Operations and Maintenance of Plant	\$1,535	\$1,415	\$1,696	\$1,715	\$1,592
Operations and Maintenance-Salaries and Benefits	\$908	\$792	\$840	\$859	\$852
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$622	\$662	\$795	\$757	\$773
Total Equipment Costs	\$0	\$0	\$28	\$29	\$0
Legal Costs	\$50	\$79	\$38	\$36	\$51
Employee Benefits as a percentage of salaries*	28.55%	31.58%	36.06%	32.73%	35.58%

\*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 2013-14 revised appropriations and the 2014-15 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  
Summary Detail

Item	Line Number	Source	Amount	Explanation
1	260	rental incom	193,000	rental income Craig School and Montesorri school
			193,000	

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	ESC of Morris provides occupational and physical therapy services	0
Others	Central Jersey instructional media services for educational media lending	0
Others	ESC of Morris - speech services	0
Others	ESC of Morris - non-public services	0
Others	Partner with Town of Boonton Municipal Alliance for student programs	0
Others	partner with Town of Boonton recreation department for student and adult community programs	0
Transportation Services, including Fuel	ESC of Morris provides academy and special education transportation	0
Purchasing	participation in ACES and ACT - electricity and telecommunications	0
Purchasing	Educational Data Services - cooperative bidding	0
Purchasing	Member of Middlesex Regional cooperative	0
Insurance Coverages and Benefits	NJSBAIG	0

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	16,783,235
(B) Estimated Net Taxable Valuation (as of 10/01/13)	1,103,740,600
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	1.5206
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	17,983,063
(E) Estimated Net Taxable Valuation (as of 10/01/13)	1,103,740,600
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	1.6293
-----	
B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	16,783,235
(H) Estimated Equalized Valuation (as of 10/01/13)	1,085,290,660
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5464
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	17,983,063
(K) Estimated Equalized Valuation (as of 10/01/13)	1,085,290,660
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	1.6570
-----	

NAME=Dr. Christine Johnson

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$195,213
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	07/01/09
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	14
Contracted Number of Annual Personal Days	4
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	\$10,696
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$273
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$37,524
Contractual Post-Employment Benefit Description of Payout of Sick days	maximum amount
Contractual Post-Employment Benefit Description of Payout of Vacation days	if leave now
Contractual Post-Employment Benefit Description of Payout of Personal days	no amount
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. Christine Johnson

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=Greg Werner

CATEGORY	MEASURE
Job Title	Information Technology
Job Title II	
Base Annual Salary Amount	\$78,941
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	07/01/13
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	14
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0

NAME=Greg Werner

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$6,150
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,946
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$23,722
Contractual Post-Employment Benefit Description of Payout of Sick days	maximum
Contractual Post-Employment Benefit Description of Payout of Vacation days	if leave now
Contractual Post-Employment Benefit Description of Payout of Personal days	no amount
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	\$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=Pamela Ranco

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$147,157
Full-Time Equivalent (FTE)	1.0

NAME=Pamela Ranco

CATEGORY	MEASURE
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/13
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	10
Contracted Number of Annual Personal Days	4
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	\$7,901
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$22,926
Contractual Post-Employment Benefit Description of Payout of Sick days	maximum amount
Contractual Post-Employment Benefit Description of Payout of Vacation days	if leave now
Contractual Post-Employment Benefit Description of Payout of Personal days	no amount
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	\$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	

NAME=Pamela Ranco

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