

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	1,148.0	1,128.0	1,121.0
On Roll Regular Shared-Time	8.0	10.0	10.0
On Roll Special Ed Full-Time	227.0	256.0	255.0
On Roll Special Ed Shared-Time	9.0	3.0	3.0
On Roll Subtotal	1,392.0	1,397.0	1,389.0
In Private School Placements	14.0	7.0	7.0
Sent to Other Districts Special Ed	7.0	7.0	7.0
Received	332.0	331.5	331.5
In State Facilities	1.0		0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	17,807,046	18,428,513	19,164,365
Other Local Governmental Units - Unrestricted	10-12XX	0	52,000	0
Other Local Governmental Units - Restricted	10-12XX	0	166,110	0
Total Tuition	10-1300	6,118,081	7,216,049	5,951,799
Rents And Royalties	10-1910	182,456	169,300	340,000
Private Contributions	10-1920	0	54,584	0
Unrestricted Miscellaneous Revenues	10-1XXX	11,974	207,000	45,000
Interest Earned On Capital Reserve Funds	10-1XXX	1	1	1
Subtotal - Revenues From Local Sources		24,119,558	26,293,557	25,501,165
Revenues from State Sources:				
School Choice Aid	10-3116	58,944	58,944	47,868
Categorical Transportation Aid	10-3121	13,632	13,632	58,651
Extraordinary Aid	10-3131	191,684	200,000	190,000
Categorical Special Education Aid	10-3132	599,367	599,367	599,367
Equalization Aid	10-3176	419,815	550,750	550,750
Categorical Security Aid	10-3177	51,622	51,622	124,003
Adjustment Aid	10-3178	14,736	14,736	0
Parcc Readiness Aid	10-3181	10,290	10,290	0
Per Pupil Growth Aid	10-3182	10,290	10,290	0
Professional Learning Community Aid	10-3183	10,750	10,750	0
Host District Support Aid	10-3184	1,368	2,508	0
Subtotal - Revenues From State Sources		1,382,498	1,522,889	1,570,639
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	19,781	42,749	46,676
Subtotal - Revenues From Federal Sources		19,781	42,749	46,676

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Budgeted Fund Balance - Operating Budget	10-303	0	0	285,886
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	0	475,000
Transfers From Other Funds	10-5200	5	0	0
Adjustment For Prior Year Encumbrances		0	108,444	0
Actual Revenues (Over)/Under Expenditures		546,166	0	0
Total Operating Budget		26,068,008	27,967,639	27,879,366
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	1,358	6,170	0
Total Revenues From Local Sources	20-1XXX	1,358	6,170	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	54,105	76,165	55,694
Total Revenues From State Sources		54,105	76,165	55,694
Revenues from Federal Sources:				
Title I	20-4411-4416	243,041	211,586	179,849
Title II	20-4451-4455	41,733	34,033	28,928
Title III	20-4491-4494	15,316	21,696	18,442
Title IV	20-4471-4474	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	356,025	389,390	297,000
Total Revenues From Federal Sources		656,115	666,705	532,719
Total Grants And Entitlements		711,578	749,040	588,413
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,081,846	1,087,216	1,106,783
Total Revenues From Local Sources		1,081,846	1,087,216	1,106,783

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	376,124	379,996	380,367
Budgeted Fund Balance	40-303	0	18,488	0
Total Local Repayment Of Debt		1,457,970	1,485,700	1,487,150
Actual Revenues (Over)/Under Expenditures		31,080	0	0
Total Repayment Of Debt		1,489,050	1,485,700	1,487,150
Total Revenues/Sources		28,268,636	30,202,379	29,954,929
Total Revenues/Sources Net of Transfers		28,268,636	30,202,379	29,954,929

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	7,697,825	8,018,730	8,118,236
Special Education - Instruction	11-2XX-100-XXX	2,965,056	2,963,447	2,640,413
Basic Skills/Remedial - Instruction	11-230-100-XXX	103,568	214,276	196,782
Bilingual Education - Instruction	11-240-100-XXX	160,315	267,359	307,992
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	109,539	201,673	203,127
School-Sponsored Athletics - Instruction	11-402-100-XXX	682,001	697,495	653,698
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,873,685	1,885,830	803,358
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	21,977	25,263	20,000
Undist. Expenditures - Health Services	11-000-213-XXX	299,855	292,857	294,473
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	382,980	567,164	981,260
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	292,836	451,512	459,450
Undist. Expenditures - Guidance	11-000-218-XXX	683,850	688,199	707,542
Undist. Expenditures - Child Study Teams	11-000-219-XXX	834,704	859,523	929,345
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	513,115	537,027	762,041
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	367,660	336,213	361,592
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	156,296	220,170	66,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	494,249	496,362	548,961
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	836,841	847,106	878,956
Undist. Expend. - Central Services	11-000-251-XXX	394,675	397,187	403,191
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	180,909	225,660	51,559
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,824,377	1,876,016	1,823,252
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	511,439	528,374	577,001
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,407,872	4,632,163	5,258,950
Total Undistributed Expenditures		14,077,320	14,866,626	14,927,431
Total General Current Expense		25,795,624	27,229,606	27,047,679

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	113,154	85,039	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	82,395	548,187	677,116
Interest Deposit To Capital Reserve	10-604	0	1	1
Total Capital Outlay		195,549	633,227	677,117
Transfer Of Funds To Charter Schools	10-000-100-56X	76,835	104,806	154,570
General Fund Grand Total		26,068,008	27,967,639	27,879,366
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	1,358	6,170	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	6,321	6,847	7,000
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	6,286	6,201	6,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	26,799	36,992	27,694
Nonpublic Nursing Services	20-XXX-XXX-XXX	6,840	12,125	7,500
Nonpublic Technology Initiative	20-XXX-XXX-XXX	2,559	6,000	2,500
Nonpublic Security Aid	20-XXX-XXX-XXX	5,300	8,000	5,000
Total Other State Projects		54,105	76,165	55,694
Total State Projects	20-XXX-XXX-XXX	54,105	76,165	55,694
Federal Projects:				
Title I	20-XXX-XXX-XXX	243,041	211,586	179,849
Title II	20-XXX-XXX-XXX	41,733	34,033	28,928
Title III	20-XXX-XXX-XXX	15,316	21,696	18,442
Title IV	20-XXX-XXX-XXX	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	356,025	389,390	297,000
Total Federal Projects	20-XXX-XXX-XXX	656,115	666,705	532,719
Total Special Revenue Funds		711,578	749,040	588,413
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,489,050	1,485,700	1,487,150

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Debt Service Funds		1,489,050	1,485,700	1,487,150
Total Expenditures/Appropriations		28,268,636	30,202,379	29,954,929
Total Expenditures Net of Transfers		28,268,636	30,202,379	29,954,929

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	547,281	99,336	385,222	99,336
Unrestricted	Repayment of Debt	49,568	18,488	0	0
Restricted for General Operating Budget	Capital Reserve	729	730	475,731	732
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	0	0	0	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,103	\$16,900	\$18,208	\$17,929	\$18,664
Total Classroom Instruction	\$10,076	\$9,856	\$10,633	\$10,344	\$10,544
Classroom-Salaries and Benefits	\$9,152	\$9,024	\$9,569	\$9,270	\$9,920
Classroom-General Supplies and Textbooks	\$312	\$223	\$349	\$375	\$291
Classroom-Purchased Services	\$613	\$609	\$715	\$699	\$334
Total Support Services	\$2,994	\$3,186	\$3,423	\$3,560	\$4,117
Support Services-Salaries and Benefits	\$2,676	\$2,849	\$2,867	\$3,083	\$3,308
Total Administrative Costs	\$1,690	\$1,656	\$1,728	\$1,686	\$1,680
Administration Salaries and Benefits	\$1,231	\$1,282	\$1,357	\$1,284	\$1,350
Total Operations and Maintenance of Plant	\$1,565	\$1,497	\$1,653	\$1,544	\$1,539
Operations and Maintenance-Salaries and Benefits	\$827	\$826	\$847	\$844	\$897
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$765	\$691	\$762	\$783	\$769
Total Equipment Costs	\$106	\$82	\$52	\$62	\$0
Legal Costs	\$20	\$44	\$33	\$34	\$33
Employee Benefits as a percentage of salaries*	29.42%	27.89%	29.92%	28.42%	31.03%

*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 2017-18 revised appropriations and the 2018-19 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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Transportation Services, including Fuel	District purchases vehicle fuel from the town's public works department reducing costs and mileage on vehicles.	0
Purchasing	District purchases road salt from the town's public works department reducing purchasing cost, transportation and storage costs for the district.	0
Purchasing	District participates in several municipal, county and state cooperatives for purchasing resulting in reduced costs through economies of scale.	0
Municipal/Public Works	District and the town's DPW share maintenance vehicles as needed.	0
Municipal/Public Works	District provides electricity and water for Fireman's Fair.	0
Municipal/Public Works	District provides use of a school at no charge for the town's recreation department's summer camp.	0
Technology Services	District purchases internet band width through a state approved cooperative with other districts reducing internet access cost and increased bandwidth.	0

ID=Boonton Town

Category	Amount
(A) General Fund School Levy	19,164,365
(D) Total School Levy	20,271,148
(B) Estimated Net Taxable Valuation (as of 10/01/17)	1,105,992,700
(H) Estimated Equalized Valuation (as of 10/01/17)	1,156,412,271
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.7328
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.8328
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.6572
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.7529

Name=Rene Toledo

Category	Measure
Job Title	Information Technology
Job Title II	None Reported
Base Annual Salary Amount	\$106,756
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	06/30/18
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	\$1,500
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	\$10,676
Contractual Post-Employment Benefit Description of Payout of Sick days	1/260 of annual salary per day
Contractual Post-Employment Benefit Description of Payout of Vacation days	No pay out per contract
Contractual Post-Employment Benefit Description of Payout of Personal days	No pay out per contract
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

Name=Rene Toledo

Category	Measure
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

Name=Robert Presuto

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$163,594
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	06/30/21
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	21
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	\$8,060
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	\$20,348
Contractual Post-Employment Benefit Description of Payout of Sick days	1/260 of annual salary per day or State max allowed
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 of annual salary per day
Contractual Post-Employment Benefit Description of Payout of Personal days	1/260 of annual salary per day
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

Name=Robert Presuto

Category	Measure
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

Name=Rosemarie Sullivan

Category	Measure
Job Title	Executive Assistant
Job Title II	None Reported
Base Annual Salary Amount	\$79,673
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	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	24
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	\$500
Total Bonuses Amount	\$1,035
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	\$8,680
Contractual Post-Employment Benefit Description of Payout of Sick days	Accumulated sick days at \$35 per day
Contractual Post-Employment Benefit Description of Payout of Vacation days	No vacation pay out
Contractual Post-Employment Benefit Description of Payout of Personal days	No personal days pay out
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

Name=Rosemarie Sullivan

Category	Measure
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

Name=Steven Gardberg

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$135,000
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	07/17/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	21
Contracted Number of Annual Sick Days	12
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	None Reported
Total Allowances Amount	\$8,060
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	\$18,174
Contractual Post-Employment Benefit Description of Payout of Sick days	1/260 of salary per day
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 of salary per day
Contractual Post-Employment Benefit Description of Payout of Personal days	1/260 of salary per day
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

Name=Steven Gardberg

Category	Measure
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