

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	800.0	778.0	778.0
Pupils On Roll Regular Shared-Time	6.0	2.0	2.0
Pupils On Roll Special Ed Full-Time	157.0	170.0	170.0
Pupils On Roll Special Ed Shared-Time	7.0	5.0	5.0
Pupils On Roll SUBTOTAL	970.0	955.0	955.0
Pupils in Private School Placements	23.0	18.0	18.0
Pupils Sent to Other Districts Regular	3.0	1.0	1.0
Pupils Sent to Other Districts Special Ed	9.0	5.5	5.5
Pupils Received	10.0	7.0	7.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	16,520,000	17,327,828	17,814,116
Total Tuition	10-1300	1,045,332	628,000	900,000
Unrestricted Miscellaneous Revenues	10-1XXX	180,184	154,263	170,099
Interest Earned On Maintenance Reserve	10-1XXX	1,312	1,200	1,000
Interest Earned On Capital Reserve Funds	10-1XXX	6,851	3,500	1,000
Subtotal - Revenues From Local Sources		17,753,679	18,114,791	18,886,215
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	96,677	96,677	96,677
Extraordinary Aid	10-3131	272,832	200,000	273,000
Categorical Special Education Aid	10-3132	687,768	687,768	687,768
Equalization Aid	10-3176	3,876,700	3,876,700	3,876,700
Categorical Security Aid	10-3177	19,744	19,744	19,744
Adjustment Aid	10-3178	126,667	126,667	126,667
Parcc Readiness Aid	10-3181	0	10,240	10,240
Per Pupil Growth Aid	10-3182	0	10,240	10,240
Professional Learning Community Aid	10-3183	0	9,470	9,470
Other State Aids	10-3XXX	35,804	0	0
Subtotal - Revenues From State Sources		5,116,192	5,037,506	5,110,506
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	12,463	21,958	16,469
Subtotal - Revenues From Federal Sources		12,463	21,958	16,469
Budgeted Fund Balance - Operating Budget	10-303	0	0	940,224
Withdrawal From Cap Res-For Local Share	10-307	4,147,974	0	0
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	261,160	0
Withdrawal From Maint. Reserve	10-310	424,193	364,481	475,269

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Adjustment For Prior Year Encumbrances		0	56,258	0
Actual Revenues (Over)/Under Expenditures		275,430	0	0
Total Operating Budget		27,729,931	23,856,154	25,428,683
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	6,398	0	0
Total Revenues From Local Sources	20-1XXX	6,398	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	68,695	40,890	40,890
Title II	20-4451-4455	15,760	10,631	10,631
I.D.E.A. Part B (Handicapped)	20-4420-4429	227,079	200,000	250,000
Total Revenues From Federal Sources		311,534	251,521	301,521
Total Grants And Entitlements		317,932	251,521	301,521
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	339,363	333,000	327,100
Total Revenues From Local Sources		339,363	333,000	327,100
Budgeted Fund Balance	40-303	0	8,225	0
Total Local Repayment Of Debt		339,363	341,225	327,100
Total Repayment Of Debt		339,363	341,225	327,100
Total Revenues/Sources		28,387,226	24,448,900	26,057,304
Total Revenues/Sources Net of Transfers		28,387,226	24,448,900	26,057,304

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	6,120,028	6,030,789	6,607,439
Special Education - Instruction	11-2XX-100-XXX	1,910,935	1,935,431	2,188,154
Bilingual Education - Instruction	11-240-100-XXX	13,298	13,581	17,078
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	186,963	193,854	190,099
School-Sponsored Athletics - Instruction	11-402-100-XXX	689,361	740,787	755,708
Summer School	11-422-XXX-XXX	64,861	66,000	85,497
Instructional Alternative Ed Program	11-423-XXX-XXX	32,567	33,220	34,217
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,235,088	2,777,015	3,671,913
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	144,792	148,457	154,235
Undist. Expenditures - Health Services	11-000-213-XXX	247,485	259,594	265,961
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	493,700	534,175	840,242
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	156,936	175,422	180,685
Undist. Expenditures - Guidance	11-000-218-XXX	702,021	676,891	692,738
Undist. Expenditures - Child Study Teams	11-000-219-XXX	429,867	462,391	597,410
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	644,114	663,529	798,047
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	282,288	287,815	296,131
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	4,940	6,000	4,940
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	447,947	410,113	398,251
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	432,345	516,375	516,375
Undist. Expend. - Central Services	11-000-251-XXX	303,576	242,419	247,643
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	152,532	139,651	139,651
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,665,105	1,717,169	1,905,899
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,478,421	960,537	983,679
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,693,735	4,490,883	3,824,795
Total Undistributed Expenditures		13,514,892	14,468,436	15,518,595
Interest Earned On Maintenance Reserve	10-606	1,312	1,200	1,000

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Increase In Maintenance Reserve	10-606	550,000	0	0
Total General Current Expense		23,084,217	23,483,298	25,397,787
Capital Expenditures:				
Equipment	12-XXX-XXX-730	28,509	78,300	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	29,896	29,896	29,896
Capital Reserve - Transfer To Capital Projects	12-000-400-931	4,076,070	261,160	0
Increase In Capital Reserve	10-604	504,388	0	0
Interest Deposit To Capital Reserve	10-604	6,851	3,500	1,000
Total Capital Outlay		4,645,714	372,856	30,896
General Fund Grand Total		27,729,931	23,856,154	25,428,683
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	6,398	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	68,695	40,890	40,890
Title II	20-XXX-XXX-XXX	15,760	10,631	10,631
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	227,079	200,000	250,000
Total Federal Projects	20-XXX-XXX-XXX	311,534	251,521	301,521
Total Special Revenue Funds		317,932	251,521	301,521
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	339,363	341,225	327,100
Total Debt Service Funds		339,363	341,225	327,100
Total Expenditures/Appropriations		28,387,226	24,448,900	26,057,304
Total Expenditures Net of Transfers		28,387,226	24,448,900	26,057,304

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	952,324	720,034	940,224	0
--Repayment of Debt	8,225	8,225	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	5,503,123	1,866,388	1,608,728	1,609,728
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	960,831	1,087,950	724,669	250,400
--Legal Reserve	0	0	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	\$18,351	\$19,016	\$20,388	\$20,751	\$21,798
Total Classroom Instruction	\$10,156	\$10,373	\$10,970	\$11,154	\$11,668
Classroom-Salaries and Benefits	\$9,786	\$10,007	\$10,491	\$10,667	\$11,136
Classroom-General Supplies and Textbooks	\$191	\$180	\$284	\$289	\$298
Classroom-Purchased Services	\$179	\$186	\$194	\$198	\$233
Total Support Services	\$3,664	\$3,823	\$4,200	\$4,271	\$4,803
Support Services-Salaries and Benefits	\$2,901	\$3,189	\$3,517	\$3,576	\$3,796
Total Administrative Costs	\$1,624	\$1,596	\$1,668	\$1,697	\$1,626
Administration Salaries and Benefits	\$1,232	\$1,144	\$1,267	\$1,288	\$1,257
Total Operations and Maintenance of Plant	\$1,634	\$1,862	\$1,991	\$2,044	\$2,207
Operations and Maintenance-Salaries and Benefits	\$857	\$838	\$942	\$958	\$996
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$993	\$1,063	\$1,194	\$1,214	\$1,177
Total Equipment Costs	\$120	\$29	\$43	\$82	\$0
Legal Costs	\$17	\$35	\$26	\$26	\$37
Employee Benefits as a percentage of salaries*	25.84%	27.31%	33.27%	33.27%	25.75%

\*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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Transportation Services, including Fuel	Inter-local agreement with Ringwood BOE for transportation of students, vehicles, fuel and maintenance	0
Purchasing	Lakeland participates in the Middlesex Regional Education Services Commission for technology and school bus purchases	0
Purchasing	Lakeland participates with the Education Data bids for supplies	0
Municipal/Public Works	Wanaque, Ringwood Public Works assist in snow removal from Lakeland Property - no money exchanged	0
Municipal/Public Works	Trash and recycling shared among Wanaque, Ringwood & Lakeland - no money exchanged	0
Municipal/Public Works	Lakeland Groundskeepers help maintain Wanaque Borough fields - saves the Municipality, in exchange Lakeland uses fields.	0
Curriculum Services	Lakeland, Ringwood BOE's sharing costs of new teacher evaluation system (Stronge)	0
Curriculum Services	Lakeland, Wanaque, Ringwood BOE's articulate regularly on the curriculum	0



RINGWOOD	
A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	10,107,440
(B) Estimated Net Taxable Valuation (as of 10/01/16)	1,470,636,800
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.6873
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	10,490,115
(E) Estimated Net Taxable Valuation (as of 10/01/16)	1,470,636,800
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.7133
-----	
B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	10,107,440
(H) Estimated Equalized Valuation (as of 10/01/16)	1,634,967,048
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.6182
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	10,490,115
(K) Estimated Equalized Valuation (as of 10/01/16)	1,634,967,048
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.6416
-----	
WANAQUE	
A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	7,706,676
(B) Estimated Net Taxable Valuation (as of 10/01/16)	1,117,051,600
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	0.6899
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	7,651,101
(E) Estimated Net Taxable Valuation (as of 10/01/16)	1,117,051,600

(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	0.6849
-----	
B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	7,706,676
(H) Estimated Equalized Valuation (as of 10/01/16)	1,257,091,612
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	0.6131
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	7,651,101
(K) Estimated Equalized Valuation (as of 10/01/16)	1,257,091,612
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	0.6086
-----	

NAME=Hugh Beattie

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Superintendent
Base Annual Salary Amount	\$147,500
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	07/01/15
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	23
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	
Total Allowances Amount	\$5,000
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	\$7,920
Contractual Post-Employment Benefit Description of Payout of Sick days	\$70 per day-max of 150 days/10 year tenure needed
Contractual Post-Employment Benefit Description of Payout of Vacation days	23 days max at daily rate
Contractual Post-Employment Benefit Description of Payout of Personal days	No provision for payout on personal days
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=Hugh Beattie

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=Kathryn Davenport

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$130,237
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	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	23
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	
Total Allowances Amount	\$5,000
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	\$9,124
Contractual Post-Employment Benefit Description of Payout of Sick days	\$70 per day-max of 150 days/10 year tenure needed
Contractual Post-Employment Benefit Description of Payout of Vacation days	23 days max at daily rate
Contractual Post-Employment Benefit Description of Payout of Personal days	No provision for payout on personal days
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=Kathryn Davenport

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	