

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	879.0	810.0	811.0
Pupils On Roll Regular Shared-Time		6.0	6.0
Pupils On Roll Special Ed Full-Time	128.0	130.0	130.0
Pupils On Roll Special Ed Shared-Time	25.0	11.0	11.0
Pupils On Roll SUBTOTAL	1,032.0	957.0	958.0
Pupils in Private School Placements	10.0	19.0	19.0
Pupils Sent to Other Districts Regular	1.5	3.0	3.0
Pupils Sent to Other Districts Special Ed	20.5	23.0	23.0
Pupils Received	6.0	8.0	8.0
Pupils in State Facilities	1.0		0.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	15,736,378	16,000,000	16,520,000
Total Tuition	10-1300	679,742	700,000	628,000
Unrestricted Miscellaneous Revenues	10-1XXX	170,378	140,000	124,263
Interest Earned On Maintenance Reserve	10-1XXX	2,496	5,500	2,500
Interest Earned On Capital Reserve Funds	10-1XXX	13,402	6,500	6,500
Subtotal - Revenues From Local Sources		16,602,396	16,852,000	17,281,263
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	96,677	96,677	96,677
Extraordinary Aid	10-3131	111,046	129,513	100,000
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	0	0
Other State Aids	10-3XXX	8,127	147,147	147,147
Subtotal - Revenues From State Sources		4,926,729	4,957,549	4,928,036
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	0	15,737
Subtotal - Revenues From Federal Sources		0	0	15,737
Budgeted Fund Balance - Operating Budget	10-303	0	0	300,000
Withdrawal From Cap Res-For Local Share	10-307	0	2,538,018	4,147,974
Withdrawal From Maint. Reserve	10-310	0	280,000	394,704
Adjustment For Prior Year Encumbrances		0	125,989	0
Actual Revenues (Over)/Under Expenditures		-515,011	0	0
Total Operating Budget		21,014,114	24,753,556	27,067,714

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	11,786	0	0
Total Revenues From Local Sources	20-1XXX	11,786	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	38,165	31,153	27,714
Title II	20-4451-4455	15,049	13,690	12,171
I.D.E.A. Part B (Handicapped)	20-4420-4429	234,524	199,345	173,571
Total Revenues From Federal Sources		287,738	244,188	213,456
Total Grants And Entitlements		299,524	244,188	213,456
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	337,663	335,325	339,363
Total Revenues From Local Sources		337,663	335,325	339,363
Total Local Repayment Of Debt		337,663	335,325	339,363
Actual Revenues (Over)/Under Expenditures		-8,225	0	0
Total Repayment Of Debt		329,438	335,325	339,363
Total Revenues/Sources		21,643,076	25,333,069	27,620,533
Total Revenues/Sources Net of Transfers		21,643,076	25,333,069	27,620,533

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	6,335,400	6,783,377	6,563,948
Special Education - Instruction	11-2XX-100-XXX	1,767,731	1,949,423	1,887,507
Bilingual Education - Instruction	11-240-100-XXX	14,497	13,156	15,201
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	188,362	168,617	201,584
School-Sponsored Athletics - Instruction	11-402-100-XXX	595,547	682,836	720,003
Summer School	11-422-XXX-XXX	37,595	47,600	39,421
Instructional Alternative Ed Program	11-423-XXX-XXX	29,737	31,928	31,181
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,777,514	1,936,044	1,914,017
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	149,547	154,585	156,945
Undist. Expenditures - Health Services	11-000-213-XXX	210,398	178,643	233,400
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	140,163	384,155	525,621
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	112,454	104,556	117,916
Undist. Expenditures - Guidance	11-000-218-XXX	659,324	664,524	683,060
Undist. Expenditures - Child Study Teams	11-000-219-XXX	271,046	567,825	313,204
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	607,943	660,705	636,018
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	269,504	292,461	288,787
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	17,387	13,370	13,370
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	390,054	412,387	417,801
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	513,763	615,053	544,301
Undist. Expend. - Central Services	11-000-251-XXX	288,960	337,335	308,722
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	118,055	121,936	129,128
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,491,267	1,458,911	1,725,628
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	920,071	731,972	1,214,660
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,226,856	3,825,449	4,229,317
Total Undistributed Expenditures		11,164,306	12,459,911	13,451,895
Interest Earned On Maintenance Reserve	10-606	0	5,500	2,500

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total General Current Expense		20,133,175	22,142,348	22,913,240
Capital Expenditures:				
Equipment	12-XXX-XXX-730	24,477	20,593	42,008
Facilities Acquisition And Const. Serv.	12-000-400-XXX	856,462	2,584,115	29,896
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	0	4,076,070
Interest Deposit To Capital Reserve	10-604	0	6,500	6,500
Total Capital Outlay		880,939	2,611,208	4,154,474
General Fund Grand Total		21,014,114	24,753,556	27,067,714
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	11,786	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	38,165	31,153	27,714
Title II	20-XXX-XXX-XXX	15,049	13,690	12,171
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	234,524	199,345	173,571
Total Federal Projects	20-XXX-XXX-XXX	287,738	244,188	213,456
Total Special Revenue Funds		299,524	244,188	213,456
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	329,438	335,325	339,363
Total Debt Service Funds		329,438	335,325	339,363
Total Expenditures/Appropriations		21,643,076	25,333,069	27,620,533
Total Expenditures Net of Transfers		21,643,076	25,333,069	27,620,533

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	548,925	539,269	792,551	492,551
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	6,767,511	7,979,904	5,448,386	1,306,912
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	1,244,215	1,279,238	1,004,738	612,534
--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	8,225	8,225	8,225

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,441	\$16,778	\$18,825	\$20,526	\$20,834
Total Classroom Instruction	\$8,921	\$9,691	\$10,763	\$11,792	\$11,613
Classroom-Salaries and Benefits	\$8,476	\$9,172	\$10,168	\$11,015	\$11,065
Classroom-General Supplies and Textbooks	\$274	\$303	\$270	\$425	\$289
Classroom-Purchased Services	\$171	\$216	\$325	\$352	\$258
Total Support Services	\$2,588	\$2,869	\$3,575	\$3,873	\$3,881
Support Services-Salaries and Benefits	\$2,275	\$2,643	\$2,814	\$3,049	\$3,188
Total Administrative Costs	\$1,368	\$1,475	\$1,731	\$1,875	\$1,784
Administration Salaries and Benefits	\$1,000	\$1,082	\$1,259	\$1,364	\$1,305
Total Operations and Maintenance of Plant	\$1,446	\$1,588	\$1,600	\$1,733	\$2,038
Operations and Maintenance-Salaries and Benefits	\$679	\$771	\$797	\$863	\$930
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$899	\$901	\$995	\$1,078	\$1,183
Total Equipment Costs	\$40	\$24	\$20	\$22	\$44
Legal Costs	\$18	\$25	\$44	\$47	\$47
Employee Benefits as a percentage of salaries*	23.42%	24.67%	29.17%	29.17%	31.04%

*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 2014-15 revised appropriations and the 2015-16 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)
Special Education Services	Shared Director of Autistic Services with Pompton Lakes	0
Transportation Services, including Fuel	Interlocal agreement with Ringwood BOE for transportation of students, vehicles, fuel & maintenance	0
Purchasing	Lakeland participates in the Middlesex Regional Educational Services Commission for technology and school bus purchases	0
Purchasing	Lakeland participates for 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 Groundskeeper helps maintain Wanaque Borough fields -- saves the Municipality, not us. Return for what they do for us.	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 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	9,427,570
(B) Estimated Net Taxable Valuation (as of 10/01/14)	1,469,218,300
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	0.6417
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	9,818,320
(E) Estimated Net Taxable Valuation (as of 10/01/14)	1,469,218,300
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	0.6683

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	9,427,570
(H) Estimated Equalized Valuation (as of 10/01/14)	1,629,163,434
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	0.5787
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	9,818,320
(K) Estimated Equalized Valuation (as of 10/01/14)	1,629,163,434
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	0.6027

WANAQUE	
A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	7,092,430
(B) Estimated Net Taxable Valuation (as of 10/01/14)	1,121,190,100
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	0.6326
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	7,041,043
(E) Estimated Net Taxable Valuation (as of 10/01/14)	1,121,190,100

(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	0.6280

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	7,092,430
(H) Estimated Equalized Valuation (as of 10/01/14)	1,258,043,041
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	0.5638
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	7,041,043
(K) Estimated Equalized Valuation (as of 10/01/14)	1,258,043,041
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	0.5597

NAME=David Bochkay

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	IT Director
Base Annual Salary Amount	\$88,883
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	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	15
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	\$0
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	\$85 per day max of 150 days
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=David Bochkay

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	\$125,460
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	06/30/16
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	\$4,000
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	\$85 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	

NAME=Robert Mooney

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Interim
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	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	Interim employee no provision for payout on sick days
Contractual Post-Employment Benefit Description of Payout of Vacation days	Interim employee no provision for payout on vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	Interim employee 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=Robert Mooney

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	