

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	1,015.0	978.0	999.0
On Roll Special Ed Full-Time	201.0	192.0	195.0
On Roll Subtotal	1,216.0	1,170.0	1,194.0
In Private School Placements	6.0	6.0	7.0
Sent to Other Districts Special Ed	1.0		0.0
Received	9.0	12.0	11.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	18,339,203	18,893,447	19,271,316
Other Local Governmental Units - Restricted	10-12XX	0	47,820	38,000
Total Tuition	10-1300	877,332	875,232	1,082,378
Transportation Fees From Other LEAs	10-1420-1440	256,543	161,970	161,970
Rents And Royalties	10-1910	0	5,500	9,270
Unrestricted Miscellaneous Revenues	10-1XXX	5,060	9,000	23,000
Advertising Fees - School Buses	10-1992	0	900	900
Interest Earned On Current Expense Emergency Res	10-1XXX	372	0	0
Interest Earned On Maintenance Reserve	10-1XXX	87	900	60
Interest Earned On Capital Reserve Funds	10-1XXX	15	3,000	500
Other Restricted Miscellaneous Revenues	10-1XXX	0	0	1,000
Subtotal - Revenues From Local Sources		19,478,612	19,997,769	20,588,394
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	660,581	660,581	660,581
Extraordinary Aid	10-3131	328,201	75,000	75,000
Categorical Special Education Aid	10-3132	727,841	727,841	983,693
Equalization Aid	10-3176	1,139,507	1,139,507	1,139,507
Categorical Security Aid	10-3177	98,526	98,526	98,526
Adjustment Aid	10-3178	258,392	199,999	124,506
Parcc Readiness Aid	10-3181	11,505	11,505	0
Per Pupil Growth Aid	10-3182	11,505	11,505	0
Professional Learning Community Aid	10-3183	11,810	11,810	0
Other State Aids	10-3XXX	10,523	0	0
Subtotal - Revenues From State Sources		3,258,391	2,936,274	3,081,813
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	2,459	0	15,371

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Subtotal - Revenues From Federal Sources		2,459	0	15,371
Budgeted Fund Balance - Operating Budget	10-303	0	0	375,586
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	0	110,000
Withdrawal From Current Expense Emergency Rsv	10-312	0	0	250,000
Adjustment For Prior Year Encumbrances		0	115,287	0
Actual Revenues (Over)/Under Expenditures		146,104	0	0
Total Operating Budget		22,885,566	23,049,330	24,421,164
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	84,867	0	0
Total Revenues From Local Sources	20-1XXX	84,867	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	169,152	198,175	198,175
Total Revenues From State Sources		169,152	198,175	198,175
Revenues from Federal Sources:				
Title I	20-4411-4416	119,440	107,900	95,924
Title II	20-4451-4455	21,762	19,750	29,822
I.D.E.A. Part B (Handicapped)	20-4420-4429	344,411	297,584	250,159
Total Revenues From Federal Sources		485,613	425,234	375,905
Total Grants And Entitlements		739,632	623,409	574,080
Repayment of Debt:				
Transfers From Other Funds	40-5200	389	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	873,309	872,194	874,228
Total Revenues From Local Sources		873,309	872,194	874,228

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	43,210	43,537	43,792
Budgeted Fund Balance	40-303	0	0	1,399
Total Local Repayment Of Debt		916,908	915,731	919,419
Actual Revenues (Over)/Under Expenditures		-389	0	0
Total Repayment Of Debt		916,519	915,731	919,419
Total Revenues/Sources		24,541,717	24,588,470	25,914,663
Total Revenues/Sources Net of Transfers		24,541,717	24,588,470	25,914,663

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	6,731,010	6,898,964	7,244,513
Special Education - Instruction	11-2XX-100-XXX	3,217,454	3,279,959	3,402,197
Basic Skills/Remedial - Instruction	11-230-100-XXX	154,847	172,398	107,409
Bilingual Education - Instruction	11-240-100-XXX	35,306	36,714	37,698
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	36,138	37,415	43,500
Summer School	11-422-XXX-XXX	85,093	97,797	98,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	246,995	273,188	371,789
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	27,333	11,976	12,348
Undist. Expenditures - Health Services	11-000-213-XXX	398,606	414,542	424,141
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	470,376	424,541	444,578
Undist. Expenditures - Guidance	11-000-218-XXX	333,037	279,211	366,892
Undist. Expenditures - Child Study Teams	11-000-219-XXX	929,036	899,020	1,012,288
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	188,271	13,800	10,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	214,779	222,634	228,874
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	10,116	25,414	29,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	451,094	465,542	359,434
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	783,196	760,753	818,529
Undist. Expend. - Central Services	11-000-251-XXX	330,848	292,125	235,832
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	65,405	90,265	69,994
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,859,590	2,017,201	2,076,763
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,464,384	1,570,998	1,375,208
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,833,721	4,748,364	5,176,117
Total Undistributed Expenditures		12,606,787	12,509,574	13,011,787
Interest Earned On Maintenance Reserve	10-606	0	900	60
Total General Current Expense		22,866,635	23,033,721	23,945,164

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	18,931	12,609	365,500
Facilities Acquisition And Const. Serv.	12-000-400-XXX	0	0	110,000
Interest Deposit To Capital Reserve	10-604	0	3,000	500
Total Capital Outlay		18,931	15,609	476,000
General Fund Grand Total		22,885,566	23,049,330	24,421,164
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	84,867	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	12,508	12,100	12,100
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	42,998	65,000	65,000
Nonpublic Handicapped Services	20-XXX-XXX-XXX	74,798	83,700	83,700
Nonpublic Nursing Services	20-XXX-XXX-XXX	20,787	20,500	20,500
Nonpublic Technology Initiative	20-XXX-XXX-XXX	5,634	5,975	5,975
Nonpublic Security Aid	20-XXX-XXX-XXX	11,549	10,900	10,900
Other	20-XXX-XXX-XXX	878	0	0
Total Other State Projects		169,152	198,175	198,175
Total State Projects	20-XXX-XXX-XXX	169,152	198,175	198,175
Federal Projects:				
Title I	20-XXX-XXX-XXX	119,440	107,900	95,924
Title II	20-XXX-XXX-XXX	21,762	19,750	29,822
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	344,411	297,584	250,159
Total Federal Projects	20-XXX-XXX-XXX	485,613	425,234	375,905
Total Special Revenue Funds		739,632	623,409	574,080
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	916,519	915,731	919,419
Total Debt Service Funds		916,519	915,731	919,419

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Expenditures/Appropriations		24,541,717	24,588,470	25,914,663
Total Expenditures Net of Transfers		24,541,717	24,588,470	25,914,663

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	432,243	731,435	731,435	458,681
Unrestricted	Repayment of Debt	0	1,399	1,399	0
Restricted for General Operating Budget	Capital Reserve	451,014	451,029	454,029	344,529
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	87,120	58,834	59,734	59,794
Restricted for General Operating Budget	Legal Reserve	615,233	102,832	102,832	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	250,000	250,000	250,000	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	1,010	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	\$16,044	\$16,903	\$17,186	\$18,037	\$18,591
Total Classroom Instruction	\$10,320	\$10,875	\$11,607	\$11,707	\$12,056
Classroom-Salaries and Benefits	\$9,819	\$10,305	\$10,858	\$10,929	\$11,239
Classroom-General Supplies and Textbooks	\$230	\$206	\$238	\$243	\$291
Classroom-Purchased Services	\$272	\$363	\$511	\$536	\$526
Total Support Services	\$2,458	\$2,556	\$2,393	\$2,509	\$2,754
Support Services-Salaries and Benefits	\$2,156	\$2,199	\$2,089	\$2,193	\$2,439
Total Administrative Costs	\$1,490	\$1,515	\$1,352	\$1,673	\$1,625
Administration Salaries and Benefits	\$1,309	\$1,333	\$1,193	\$1,477	\$1,465
Total Operations and Maintenance of Plant	\$1,680	\$1,852	\$1,717	\$1,813	\$1,813
Operations and Maintenance-Salaries and Benefits	\$1,022	\$1,025	\$317	\$352	\$283
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$30	\$32	\$31	\$40	\$47
Total Equipment Costs	\$34	\$16	\$0	\$11	\$306
Legal Costs	\$66	\$36	\$26	\$28	\$26
Employee Benefits as a percentage of salaries*	32.14%	32.33%	34.31%	33.55%	35.36%

*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)
Business Services	Ed data shared services w/ mulitple districts	0

ID=Ringwood

Category	Amount
(A) General Fund School Levy	19,271,316
(D) Total School Levy	20,145,544
(B) Estimated Net Taxable Valuation (as of 10/01/17)	1,470,636,800
(H) Estimated Equalized Valuation (as of 10/01/17)	1,661,924,285
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3104
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3699
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1596
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2122

Name=Debra Lypowy

Category	Measure
Job Title	Other
Job Title II	Transportation Supervisor
Base Annual Salary Amount	\$93,125
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	25
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	16
Description of Other Contracted Non-Working Days	holidays
Total Allowances Amount	\$100
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	\$7,800
Contractual Post-Employment Benefit Description of Payout of Sick days	\$65/day with a maximum of 120 days
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout for vacation days.
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for personal days.
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=Debra Lypowy

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=Nicholas Bernice

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$166,689
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	06/30/20
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	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	15
Description of Other Contracted Non-Working Days	holidays
Total Allowances Amount	\$8,790
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	\$26,154
Contractual Post-Employment Benefit Description of Payout of Sick days	\$200/day, maximum of \$15,000.
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum of 20 days paid at 1/260th of base salary.
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for personal days.
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=Nicholas Bernice

Category	Measure
Total Other/In-Kind Remuneration Amount	\$2,532
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	Opt out payment.
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=Richard Buurman

Category	Measure
Job Title	Other
Job Title II	Head Mechanic
Base Annual Salary Amount	\$90,410
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	25
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	16
Description of Other Contracted Non-Working Days	holidays
Total Allowances Amount	\$150
Total Bonuses Amount	\$2,000
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	\$6,000
Contractual Post-Employment Benefit Description of Payout of Sick days	\$60/day maximum of 100 days.
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout for vacation days.
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for personal days.
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=Richard Buurman

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 Evans

Category	Measure
Job Title	Other
Job Title II	Buildings & Grounds Super
Base Annual Salary Amount	\$88,000
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	07/01/17
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	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	16
Description of Other Contracted Non-Working Days	holidays
Total Allowances Amount	\$150
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	\$5,000
Contractual Post-Employment Benefit Description of Payout of Sick days	\$50/day max 100 days.
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout for vacation days.
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for personal days.
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 Evans

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