

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	978.0	945.0	965.0
On Roll Special Ed Full-Time	192.0	211.0	208.0
On Roll Subtotal	1,170.0	1,156.0	1,173.0
In Private School Placements	6.0	6.0	0.0
Sent to Other Districts Special Ed		1.0	5.0
Received	12.0	11.0	0.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	18,893,447	19,271,316	19,656,742
Other Local Governmental Units - Restricted	10-12XX	0	38,000	38,000
Total Tuition	10-1300	1,194,011	1,082,378	1,080,000
Transportation Fees From Other LEAs	10-1420-1440	227,844	161,970	162,000
Rents And Royalties	10-1910	0	9,270	9,000
Unrestricted Miscellaneous Revenues	10-1XXX	0	23,000	23,000
Advertising Fees - School Buses	10-1992	0	900	900
Interest Earned On Current Expense Emergency Res	10-1XXX	2,576	0	0
Interest Earned On Maintenance Reserve	10-1XXX	554	60	60
Interest Earned On Capital Reserve Funds	10-1XXX	1,950	500	500
Other Restricted Miscellaneous Revenues	10-1XXX	46,156	1,000	1,000
Subtotal - Revenues From Local Sources		20,366,538	20,588,394	20,971,202
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	660,581	660,581	573,133
Extraordinary Aid	10-3131	46,677	75,000	90,000
Categorical Special Education Aid	10-3132	727,841	983,693	983,693
Equalization Aid	10-3176	1,139,507	1,139,507	990,912
Categorical Security Aid	10-3177	98,526	98,526	98,526
Adjustment Aid	10-3178	199,999	124,506	0
PARCC Readiness Aid	10-3181	11,505	0	0
Per Pupil Growth Aid	10-3182	11,505	0	0
Professional Learning Community Aid	10-3183	11,810	0	0
Other State Aids	10-3XXX	11,020	0	0
Subtotal - Revenues From State Sources		2,918,971	3,081,813	2,736,264

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	15,371	20,292
Subtotal - Revenues From Federal Sources		0	15,371	20,292
Budgeted Fund Balance - Operating Budget	10-303	0	375,586	953,583
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	110,000	250,000
Withdrawal From Current Expense Emergency Rsv	10-312	0	250,000	0
Other Financing Sources	10-5XXX	114,296	0	0
Adjustment For Prior Year Encumbrances		0	178,598	0
Actual Revenues (Over)/Under Expenditures		-1,049,140	0	0
Total Operating Budget		22,350,665	24,599,762	24,931,341
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	54,890	0	0
Total Revenues From Local Sources	20-1XXX	54,890	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	166,105	198,175	150,540
Total Revenues From State Sources		166,105	198,175	150,540
Revenues from Federal Sources:				
Title I	20-4411-4416	118,985	121,601	97,280
Title II	20-4451-4455	35,835	37,317	29,854
I.D.E.A. Part B (Handicapped)	20-4420-4429	304,011	288,017	230,414
Total Revenues From Federal Sources		458,831	446,935	357,548
Total Grants And Entitlements		679,826	645,110	508,088
Repayment of Debt:				

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Other Financing Sources	40-5xxx	2,231	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	872,194	874,228	875,051
Total Revenues From Local Sources		872,194	874,228	875,051
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	43,537	43,792	43,975
Budgeted Fund Balance	40-303	0	1,399	2,231
Total Local Repayment Of Debt		917,962	919,419	921,257
Actual Revenues (Over)/Under Expenditures		-2,231	0	0
Total Repayment Of Debt		915,731	919,419	921,257
Total Revenues/Sources		23,946,222	26,164,291	26,360,686
Total Revenues/Sources Net of Transfers		23,946,222	26,164,291	26,360,686

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	6,854,651	7,280,348	7,524,407
Special Education - Instruction	11-2XX-100-XXX	3,169,787	3,342,429	3,433,663
Basic Skills/Remedial - Instruction	11-230-100-XXX	178,168	167,190	108,705
Bilingual Education - Instruction	11-240-100-XXX	54,754	37,835	39,493
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	30,624	44,820	43,500
Summer School	11-422-XXX-XXX	97,797	98,000	99,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	298,901	395,725	341,798
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	12,250	12,630	12,611
Undist. Expenditures - Health Services	11-000-213-XXX	430,658	409,430	332,419
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	413,790	439,699	443,731
Undist. Expenditures - Guidance	11-000-218-XXX	361,016	368,571	377,577
Undist. Expenditures - Child Study Teams	11-000-219-XXX	831,329	981,338	1,143,104
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	6,524	10,000	10,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	226,159	232,056	237,624
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	20,327	44,880	44,400
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	470,612	399,971	407,082
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	763,045	818,431	770,193
Undist. Expend. - Central Services	11-000-251-XXX	270,836	235,832	294,722
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	92,563	69,994	72,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,836,652	2,026,793	2,046,957
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,310,867	1,375,208	1,401,930
Personal Services - Employee Benefits	11-XXX-XXX-2XX	4,497,950	5,149,646	5,315,365
Total Undistributed Expenditures		11,843,479	12,970,204	13,251,513
Interest Earned On Maintenance Reserve	10-606	0	60	60

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total General Current Expense		22,229,260	23,940,886	24,500,841
Capital Expenditures:				
Equipment	12-XXX-XXX-730	121,405	548,376	180,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	0	110,000	250,000
Interest Deposit To Capital Reserve	10-604	0	500	500
Total Capital Outlay		121,405	658,876	430,500
General Fund Grand Total		22,350,665	24,599,762	24,931,341
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	54,890	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	10,699	12,100	7,680
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	43,404	65,000	55,250
Nonpublic Handicapped Services	20-XXX-XXX-XXX	78,915	83,700	66,560
Nonpublic Nursing Services	20-XXX-XXX-XXX	14,259	20,500	8,370
Nonpublic Technology Initiative	20-XXX-XXX-XXX	7,081	5,975	4,780
Nonpublic Security Aid	20-XXX-XXX-XXX	11,747	10,900	7,900
Total Other State Projects		166,105	198,175	150,540
Total State Projects	20-XXX-XXX-XXX	166,105	198,175	150,540
Federal Projects:				
Title I	20-XXX-XXX-XXX	118,985	121,601	97,280
Title II	20-XXX-XXX-XXX	35,835	37,317	29,854
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	304,011	288,017	230,414
Total Federal Projects	20-XXX-XXX-XXX	458,831	446,935	357,548
Total Special Revenue Funds		679,826	645,110	508,088
Repayment of Debt:				

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Regular Debt Service	40-701-510-XXX	915,731	919,419	921,257
Total Debt Service Funds		915,731	919,419	921,257
Total Expenditures/Appropriations		23,946,222	26,164,291	26,360,686
Total Expenditures Net of Transfers		23,946,222	26,164,291	26,360,686

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Unrestricted	General Operating Budget	731,435	940,455	667,701	488,423
Unrestricted	Repayment of Debt	1,399	3,630	2,231	0
Restricted for General Operating Budget	Capital Reserve	451,029	452,979	343,479	93,979
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	58,834	50,656	50,716	50,776
Restricted for General Operating Budget	Legal Reserve	102,832	877,137	774,305	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	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	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,903	\$17,220	\$18,591	\$19,144	\$19,367
Total Classroom Instruction	\$10,875	\$11,399	\$12,056	\$12,496	\$12,639
Classroom-Salaries and Benefits	\$10,305	\$10,776	\$11,239	\$11,644	\$11,801
Classroom-General Supplies and Textbooks	\$206	\$222	\$291	\$325	\$323
Classroom-Purchased Services	\$363	\$401	\$526	\$527	\$515
Total Support Services	\$2,556	\$2,482	\$2,754	\$2,787	\$2,866
Support Services-Salaries and Benefits	\$2,199	\$2,250	\$2,439	\$2,391	\$2,479
Total Administrative Costs	\$1,515	\$1,517	\$1,625	\$1,677	\$1,677
Administration Salaries and Benefits	\$1,333	\$1,336	\$1,465	\$1,503	\$1,508
Total Operations and Maintenance of Plant	\$1,852	\$1,622	\$1,813	\$1,830	\$1,821
Operations and Maintenance-Salaries and Benefits	\$1,025	\$269	\$283	\$293	\$289
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$32	\$30	\$47	\$50	\$48
Total Equipment Costs	\$16	\$103	\$306	\$474	\$153
Legal Costs	\$36	\$28	\$26	\$24	\$24
Employee Benefits as a percentage of salaries*	32.33%	31.72%	35.36%	35.40%	35.41%

*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 2018-19 revised appropriations and the 2019-20 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	The district has a shared services agreement with the Pompton Lakes Board of Education to share a supervisor for the district's autistic program.	0
Special Education Services	The district contracts with Essex Regional ESC to administrator the federal and state grants for the non public schools.	0
Transportation Services, including Fuel	The district has jointure contracts with Lakeland Regional BOE, Wanaque BOE and nonpublic schools . The district also has an agreement to service the Lakeland Regional BOE fleet of buses.	0
Transportation Services, including Fuel	The district has a shared services agreement with the Lakeland Regional BOE to perform maintenance services on their fleet of buses. Ringwood and Lakeland also have jointure agreements for student transportation.	0
Purchasing	The district is a member of the Middlesex Regional cooperative purchasing program. The district is also a member of the Educational Data Purchasing cooperative.	0
Municipal/Public Works	The Borough of Ringwood provides garbage and recycling pick-up to the district.	0
Municipal/Public Works	The Borough of Ringwood provides salt to the district during the winter months.	0
Municipal/Public Works	The Borough of Ringwood provides athletic field maintenance in exchange for use of school facilities for their recreation programs.	0
Municipal/Public Works	The Borough of Ringwood and the district split the cost for security guards for the recreation programs and other events held at the schools.	0
Municipal/Public Works	The Borough of Ringwood and the district jointly purchase gasoline and diesel fuel for their fleet of vehicles.	0
Insurance Coverages and Benefits	The district has insurance coverage through NJSIG and medical and prescription coverage through SHBP.	0

ID=Ringwood

Category	Amount
(A) General Fund School Levy	19,656,742
(D) Total School Levy	20,531,793
(B) Estimated Net Taxable Valuation (as of 10/01/18)	1,466,348,400
(H) Estimated Equalized Valuation (as of 10/01/18)	1,712,423,683
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3405
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.4002
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1479
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1990

Name=Debra Lypowy

Category	Measure
Job Title	Other
Job Title II	Trans. Supervisor
Base Annual Salary Amount	\$95,925
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	07/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	240
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	\$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 max 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

Name=Debra Lypowy

Category	Measure
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
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	\$174,689
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	07/01/18
End Date of Contract	06/30/23
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	\$8,440
Total Bonuses Amount	\$25,283
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	\$28,053
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout is \$15000
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum payout is \$13,053
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

Name=Nicholas Bernice

Category	Measure
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
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=Richard Buurman

Category	Measure
Job Title	Other
Job Title II	Head Mechanic
Base Annual Salary Amount	\$94,000
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	07/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	240
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)	\$1,539
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$9,000
Contractual Post-Employment Benefit Description of Payout of Sick days	\$60/day maximum of 150 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

Name=Richard Buurman

Category	Measure
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
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	\$95,000
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	07/01/18
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	240
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	\$1,000
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	\$5,000
Contractual Post-Employment Benefit Description of Payout of Sick days	\$50/day max 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

Name=Steven Evans

Category	Measure
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
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