

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	1,270.0	1,261.0	1,340.0
On Roll Regular Shared-Time	7.0	2.0	0.0
On Roll Special Ed Full-Time	243.0	253.0	257.0
On Roll Special Ed Shared-Time	19.0	11.0	0.0
On Roll Subtotal	1,539.0	1,527.0	1,597.0
In Private School Placements	9.0	6.0	10.0
Sent to Other Districts Regular	1.0	0.0	0.0
Sent to Other Districts Special Ed	2.0	1.0	0.0
Received	416.0	419.5	436.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	19,810,179	20,320,489	20,872,466
Total Tuition	10-1300	13,765,267	12,971,837	13,511,675
Unrestricted Miscellaneous Revenues	10-1XXX	5,314	47,229	67,229
Interest Earned On Capital Reserve Funds	10-1XXX	280	0	0
Other Restricted Miscellaneous Revenues	10-1XXX	184,549	140,000	140,000
Subtotal - Revenues From Local Sources		33,765,589	33,479,555	34,591,370
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	24,374	24,374	78,377
Extraordinary Aid	10-3131	169,943	0	0
Categorical Special Education Aid	10-3132	707,923	707,923	720,067
Categorical Security Aid	10-3177	20,848	20,848	38,961
Adjustment Aid	10-3178	1	1	0
Parcc Readiness Aid	10-3181	11,560	11,560	0
Per Pupil Growth Aid	10-3182	11,560	11,560	0
Professional Learning Community Aid	10-3183	11,110	11,110	0
Other State Aids	10-3XXX	5,916	0	0
Subtotal - Revenues From State Sources		963,235	787,376	837,405
Budgeted Fund Balance - Operating Budget	10-303	0	700,000	549,171
Withdrawal From Cap Res-For Local Share	10-307	0	200,000	300,000
Adjustment For Prior Year Encumbrances		0	703,999	0
Actual Revenues (Over)/Under Expenditures		-725,737	0	0
Total Operating Budget		34,003,087	35,870,930	36,277,946
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	355,226	0	0
Total Revenues From Local Sources	20-1XXX	355,226	0	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	304,684	150,000	151,423
Total Revenues From State Sources		304,684	150,000	151,423
Revenues from Federal Sources:				
Title II	20-4451-4455	12,166	18,000	15,300
I.D.E.A. Part B (Handicapped)	20-4420-4429	284,466	270,000	229,500
Total Revenues From Federal Sources		296,632	288,000	244,800
Total Grants And Entitlements		956,542	438,000	396,223
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,112,412	1,023,628	1,048,384
Total Revenues From Local Sources		1,112,412	1,023,628	1,048,384
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	46,213	98,921	99,741
Budgeted Fund Balance	40-303	0	15,276	0
Total Local Repayment Of Debt		1,158,625	1,137,825	1,148,125
Total Repayment Of Debt		1,158,625	1,137,825	1,148,125
Total Revenues/Sources		36,118,254	37,446,755	37,822,294
Total Revenues/Sources Net of Transfers		36,118,254	37,446,755	37,822,294

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	9,416,391	9,989,877	9,889,352
Special Education - Instruction	11-2XX-100-XXX	5,421,925	5,409,685	5,736,393
Basic Skills/Remedial - Instruction	11-230-100-XXX	162,457	169,818	121,710
Bilingual Education - Instruction	11-240-100-XXX	0	500	500
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	271,726	308,722	312,012
School-Sponsored Athletics - Instruction	11-402-100-XXX	721,216	772,970	770,563
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	984,260	1,058,808	929,850
Undist. Expenditures - Health Services	11-000-213-XXX	958,294	1,053,997	868,712
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	292,113	241,713	166,251
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	319,345	408,425	430,465
Undist. Expenditures - Guidance	11-000-218-XXX	852,524	877,258	898,508
Undist. Expenditures - Child Study Teams	11-000-219-XXX	722,091	757,959	762,793
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	766,470	861,745	827,796
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	501,744	461,664	522,108
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	10,445	17,430	15,050
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	484,377	517,164	459,852
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,504,745	1,734,630	1,628,583
Undist. Expend. - Central Services	11-000-251-XXX	299,526	335,493	315,846
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	2,385	1,850	2,850
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,197,175	3,351,176	3,283,845
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	462,555	500,070	496,820
Personal Services - Employee Benefits	11-XXX-XXX-2XX	5,632,152	6,188,990	6,847,277
Undistributed Expenditures-Food Services	11-000-310-930	36,303	23,519	19,000
Total Undistributed Expenditures		17,026,504	18,391,891	18,475,606
Total General Current Expense		33,020,219	35,043,463	35,306,136

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	48,639	0	68,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	240,840	267,504	330,298
Total Capital Outlay		289,479	267,504	398,298
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	366,838	359,126	364,660
Summer School - Support Services	13-422-200-XXX	149,000	200,837	194,952
Total Summer School	13-422-X00-XXX	515,838	559,963	559,612
Other Special Schools:				
Other Special Schools - Instruction	13-4XX-100-XXX	134,551	0	0
Other Special Schools - Support Services	13-4XX-200-XXX	43,000	0	0
Total Other Special Schools	13-4XX-X00-XXX	177,551	0	0
Total Special Schools	13-XXX-XXX-XXX	693,389	559,963	559,612
Transfer Of Funds To Charter Schools	10-000-100-56X	0	0	13,900
General Fund Grand Total		34,003,087	35,870,930	36,277,946
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	355,226	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	5,613	0	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	67,164	0	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	9,720	0	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	2,808	0	0
Nonpublic Security Aid	20-XXX-XXX-XXX	5,485	0	0
Other	20-XXX-XXX-XXX	213,894	150,000	151,423
Total Other State Projects		304,684	150,000	151,423
Total State Projects	20-XXX-XXX-XXX	304,684	150,000	151,423
Federal Projects:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Title II	20-XXX-XXX-XXX	12,166	18,000	15,300
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	284,466	270,000	229,500
Total Federal Projects	20-XXX-XXX-XXX	296,632	288,000	244,800
Total Special Revenue Funds		956,542	438,000	396,223
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,158,625	1,137,825	1,148,125
Total Debt Service Funds		1,158,625	1,137,825	1,148,125
Total Expenditures/Appropriations		36,118,254	37,446,755	37,822,294
Total Expenditures Net of Transfers		36,118,254	37,446,755	37,822,294

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	1,059,172	1,555,921	1,155,939	702,868
Unrestricted	Repayment of Debt	15,276	15,276	0	0
Restricted for General Operating Budget	Capital Reserve	319,352	579,632	779,632	479,632
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	554,056	96,100	96,100	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	\$20,421	\$19,796	\$20,702	\$22,022	\$21,214
Total Classroom Instruction	\$12,132	\$11,672	\$12,198	\$12,830	\$12,624
Classroom-Salaries and Benefits	\$11,629	\$11,305	\$11,729	\$12,167	\$12,187
Classroom-General Supplies and Textbooks	\$265	\$214	\$257	\$392	\$264
Classroom-Purchased Services	\$238	\$154	\$213	\$271	\$172
Total Support Services	\$3,548	\$3,401	\$3,577	\$3,817	\$3,571
Support Services-Salaries and Benefits	\$3,293	\$3,133	\$3,344	\$3,472	\$3,344
Total Administrative Costs	\$1,816	\$1,737	\$1,851	\$2,091	\$1,892
Administration Salaries and Benefits	\$1,585	\$1,497	\$1,647	\$1,825	\$1,698
Total Operations and Maintenance of Plant	\$2,234	\$2,222	\$2,266	\$2,460	\$2,322
Operations and Maintenance-Salaries and Benefits	\$1,138	\$1,085	\$1,161	\$1,204	\$1,173
Board Contribution to Food Services	\$33	\$23	\$12	\$15	\$12
Total Extracurricular Costs	\$695	\$742	\$822	\$861	\$834
Total Equipment Costs	\$0	\$30	\$0	\$0	\$43
Legal Costs	\$53	\$55	\$35	\$39	\$34
Employee Benefits as a percentage of salaries*	25.31%	25.08%	28.77%	27.04%	29.32%

*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	We share stamp machine and copier with the borough	0
Custodial and Maintenance Services	We share custodial services with the borough to clean borough hall	0
Transportation Services, including Fuel	We purchase our fuel in conjunction with the borough	0
Municipal/Public Works	We share our director of BG with the borough	0
Municipal/Public Works	We share all maintenance and custodial workers with the borough	0
Municipal/Public Works	We share garbage cost with the borough	0
Insurance Coverages and Benefits	Our workmans compensation pool is a JIF	0

ID=Mountain Lakes Borough

Category	Amount
(A) General Fund School Levy	20,590,478
(D) Total School Levy	21,626,484
(B) Estimated Net Taxable Valuation (as of 10/01/17)	1,197,871,400
(H) Estimated Equalized Valuation (as of 10/01/17)	1,354,952,748
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.7189
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.8054
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.5196
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.5961

Name=Daniel Borgo

Category	Measure
Job Title	Business Administrator
Job Title II	n/a
Base Annual Salary Amount	\$202,636
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	\$1,700
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	\$8,654
Total Contractual Post-Employment Benefit Amount	\$36,900
Contractual Post-Employment Benefit Description of Payout of Sick days	per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	per contract
Contractual Post-Employment Benefit Description of Payout of Personal days	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=Daniel Borgo

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=Dr Anne Mucci

Category	Measure
Job Title	Superintendent
Job Title II	n/a
Base Annual Salary Amount	\$186,948
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	06/30/22
Contracted Number of Annual Work Days	280
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	\$1,200
Total Bonuses Amount	\$28,024
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$7,049
Total Contractual Post-Employment Benefit Amount	\$36,571
Contractual Post-Employment Benefit Description of Payout of Sick days	per contract
Contractual Post-Employment Benefit Description of Payout of Vacation days	per contract
Contractual Post-Employment Benefit Description of Payout of Personal days	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=Dr Anne Mucci

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