

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	782.0	772.0	784.0
Pupils On Roll Special Ed Full-Time	173.0	167.0	192.0
Pupils On Roll SUBTOTAL	955.0	939.0	976.0
Pupils in Private School Placements	12.0	8.0	0.0
Pupils Sent to Other Districts Special Ed	2.0	1.0	7.0
Pupils Received	1.0	8.0	0.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	12,905,139	13,263,242	13,717,544
Total Tuition	10-1300	74,003	75,000	95,000
Unrestricted Miscellaneous Revenues	10-1XXX	30,487	15,000	15,000
Subtotal - Revenues From Local Sources		13,009,629	13,353,242	13,827,544
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	47,456	47,456	47,456
Extraordinary Aid	10-3131	163,083	100,000	100,000
Categorical Special Education Aid	10-3132	547,530	547,530	547,530
Equalization Aid	10-3176	1,845,547	1,845,547	1,845,547
Categorical Security Aid	10-3177	23,490	23,490	23,490
Adjustment Aid	10-3178	1	0	1
Parcc Readiness Aid	10-3181		0	9,240
Per Pupil Growth Aid	10-3182		0	9,240
Professional Learning Community Aid	10-3183		0	9,230
Other State Aids	10-3XXX	32,573	18,481	0
Subtotal - Revenues From State Sources		2,659,680	2,582,504	2,591,734
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	30,460	21,958	25,252
Subtotal - Revenues From Federal Sources		30,460	21,958	25,252
Budgeted Fund Balance - Operating Budget	10-303	0	273,278	251,063
Withdrawal From Cap Res-For Local Share	10-307	0	0	400,000
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	150,000	400,000	0
Adjustment For Prior Year Encumbrances		0	201,731	0
Actual Revenues (Over)/Under Expenditures		-53,773	0	0
Total Operating Budget		15,795,996	16,832,713	17,095,593

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	0	3,078	0
Total Revenues From Local Sources	20-1XXX	0	3,078	0
Revenues from Federal Sources:				
Title I	20-4411-4416	122,725	116,284	98,841
Title II	20-4451-4455	28,922	50,909	23,150
I.D.E.A. Part B (Handicapped)	20-4420-4429	261,716	256,988	218,440
Other	20-4XXX	11,200	0	0
Total Revenues From Federal Sources		424,563	424,181	340,431
Total Grants And Entitlements		424,563	427,259	340,431
Repayment of Debt:				
Other Financing Sources	40-5xxx	12,930	0	0
Revenues from Local Sources:				
Local Tax Levy	40-1210	848,584	835,700	792,324
Total Revenues From Local Sources		848,584	835,700	792,324
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	437,149	421,510	423,831
Budgeted Fund Balance	40-303	0	0	30,408
Total Local Repayment Of Debt		1,298,663	1,257,210	1,246,563
Actual Revenues (Over)/Under Expenditures		-30,408	0	0
Total Repayment Of Debt		1,268,255	1,257,210	1,246,563
Total Revenues/Sources		17,488,814	18,517,182	18,682,587
Total Revenues/Sources Net of Transfers		17,488,814	18,517,182	18,682,587

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,535,637	4,639,774	4,737,533
Special Education - Instruction	11-2XX-100-XXX	2,497,787	2,611,680	2,841,891
Basic Skills/Remedial - Instruction	11-230-100-XXX	235,202	244,151	248,826
Bilingual Education - Instruction	11-240-100-XXX	54,824	55,850	56,962
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	62,115	81,000	81,000
Before/After School Programs	11-421-XXX-XXX	50,405	44,000	44,000
Summer School	11-422-XXX-XXX	61,818	70,500	70,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	693,129	703,495	672,810
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	2,477	3,000	16,312
Undist. Expenditures - Health Services	11-000-213-XXX	161,866	165,847	127,957
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	314,858	355,013	359,687
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	130,906	181,726	180,770
Undist. Expenditures - Guidance	11-000-218-XXX	144,663	139,654	140,410
Undist. Expenditures - Child Study Teams	11-000-219-XXX	412,485	428,986	432,572
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	223,617	244,382	247,801
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	132,986	133,904	122,658
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	14,131	21,500	21,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	380,415	491,456	431,574
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	493,810	490,664	473,748
Undist. Expend. - Central Services	11-000-251-XXX	321,504	315,875	321,075
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	206,156	262,880	251,500
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,234,431	1,250,482	1,283,157
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	676,206	720,507	624,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,195,247	2,678,887	2,892,100
Total Undistributed Expenditures		7,738,887	8,588,258	8,599,631
Total General Current Expense		15,236,675	16,335,213	16,680,343

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	10,624	2,400	15,250
Facilities Acquisition And Const. Serv.	12-000-400-XXX	110,372	95,100	0
Capital Reserve - Transfer To Capital Projects	12-000-400-931	150,000	400,000	400,000
Increase In Capital Reserve	10-604	288,000	0	0
Interest Deposit To Capital Reserve	10-604	325	0	0
Total Capital Outlay		559,321	497,500	415,250
General Fund Grand Total		15,795,996	16,832,713	17,095,593
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	0	3,078	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	122,725	116,284	98,841
Title II	20-XXX-XXX-XXX	28,922	50,909	23,150
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	261,716	256,988	218,440
Other	20-XXX-XXX-XXX	11,200	0	0
Total Federal Projects	20-XXX-XXX-XXX	424,563	424,181	340,431
Total Special Revenue Funds		424,563	427,259	340,431
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,268,255	1,257,210	1,246,563
Total Debt Service Funds		1,268,255	1,257,210	1,246,563
Total Expenditures/Appropriations		17,488,814	18,517,182	18,682,587
Total Expenditures Net of Transfers		17,488,814	18,517,182	18,682,587

Budget Category	Audited Balance 6-30-2014	Audited Balance 6-30-2015	Estimated Balance 6-30-2016	Estimated Balance 6-30-2017
Unrestricted:				
--General Operating Budget	344,217	387,329	198,153	198,153
--Repayment of Debt	0	30,408	30,408	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	550,156	688,481	400,481	481
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	214,500	214,500	214,500	214,500
--Legal Reserve	576,260	524,341	251,063	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	2013-14 Actual Costs	2014-15 Actual Costs	2015-16 Original Budget	2015-16 Revised Budget	2016-17 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,949	\$14,476	\$14,440	\$15,880	\$15,762
Total Classroom Instruction	\$9,840	\$9,486	\$9,528	\$10,298	\$10,446
Classroom-Salaries and Benefits	\$9,584	\$9,255	\$9,284	\$9,998	\$10,153
Classroom-General Supplies and Textbooks	\$243	\$183	\$209	\$220	\$217
Classroom-Purchased Services	\$13	\$48	\$35	\$79	\$76
Total Support Services	\$1,992	\$1,877	\$1,905	\$2,125	\$2,030
Support Services-Salaries and Benefits	\$1,580	\$1,455	\$1,429	\$1,587	\$1,517
Total Administrative Costs	\$1,687	\$1,683	\$1,645	\$1,938	\$1,783
Administration Salaries and Benefits	\$1,133	\$1,179	\$1,141	\$1,290	\$1,212
Total Operations and Maintenance of Plant	\$1,313	\$1,335	\$1,242	\$1,389	\$1,377
Operations and Maintenance-Salaries and Benefits	\$235	\$248	\$240	\$268	\$280
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$100	\$79	\$100	\$109	\$105
Total Equipment Costs	\$16	\$11	\$15	\$3	\$16
Legal Costs	\$44	\$48	\$39	\$46	\$44
Employee Benefits as a percentage of salaries*	21.81%	22.90%	27.30%	27.18%	28.51%

\*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 2015-16 revised appropriations and the 2016-17 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)
Staffing - Other	Coordination of staff for our Dare/Aware Program provided by Lakeland Regional.	0
Others	The County of Passaic provides broadband services for the School District.	0
Transportation Services, including Fuel	All of the districts mandatory transportation (IEP related or OOD) is coordinated and contracted through PCESC.	0
Transportation Services, including Fuel	Coordination of Transportation with Ringwood for our Non-Public School Students.	0
Transportation Services, including Fuel	We are able to purchase fuel for our trucks at the town depot.	0
Purchasing	We are a member of the ACES program for our utilities purchases.	0
Purchasing	Wanaque maintains membership with Ed Data Services, Middlesex Regional Ed Services Commission and Hunterdon County Educational Services Commission.	0
Purchasing	We are a member of Ed Data Services, Middlesex and Hunterdon County Educational Services Commission.	0
Municipal/Public Works	Police provide a School Resource Officer.	0
Municipal/Public Works	Town helps the district with salting, plowing and grounds projects in which we do not have the manpower or machinery to complete alone.	0
Curriculum Services	The Curriculum Directors from Wanaque, Lakeland and Ringwood routinely meet to articulate.	0
Technology Services	Entered into a shared services agreement with Manchester Regional for all of our Technology Services.	0
Insurance Coverages and Benefits	The Wanaque School District is a member of New Jersey Schools Insurance Group (NJSIG).	0



A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	13,490,394
(B) Estimated Net Taxable Valuation (as of 10/01/15)	1,121,190,100
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	1.2032
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	14,282,718
(E) Estimated Net Taxable Valuation (as of 10/01/15)	1,121,190,100
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	1.2739
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B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	13,490,394
(H) Estimated Equalized Valuation (as of 10/01/15)	1,235,743,525
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	1.0917
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	14,282,718
(K) Estimated Equalized Valuation (as of 10/01/15)	1,235,743,525
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	1.1558
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NAME=Cardiello, Donna

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$145,000
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	07/01/12
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	22
Contracted Number of Annual Sick Days	14
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	5
Description of Other Contracted Non-Working Days	Bereavement
Total Allowances Amount	\$3,000
Total Bonuses Amount	\$21,735
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$800
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$25,615
Contractual Post-Employment Benefit Description of Payout of Sick days	\$100/day up to \$10,000 upon retirement.
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 of salary based on accumulated days at seperation.
Contractual Post-Employment Benefit Description of Payout of Personal days	1/260 of salary based on accumulated days at separation.
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=Cardiello, Donna

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=DiBartolo, Nancy

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$130,050
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	240
Contracted Number of Annual Vacation Days	22
Contracted Number of Annual Sick Days	14
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	5
Description of Other Contracted Non-Working Days	Bereavement
Total Allowances Amount	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$800
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$10,551
Contractual Post-Employment Benefit Description of Payout of Sick days	\$100/day up to \$15k upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 of salary for accumulated days at separation.
Contractual Post-Employment Benefit Description of Payout of Personal days	1/260 of salary for accumulated days at separation.
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=DiBartolo, Nancy

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	