

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	768.0	734.0	734.0
On Roll Special Ed Full-Time	177.0	167.0	154.0
On Roll Subtotal	945.0	901.0	888.0
In Private School Placements	5.0	9.0	0.0
Sent to Other Districts Regular	0.0	2.0	1.0
Sent to Other Districts Special Ed	4.0	2.0	11.0
Received	1.0	3.0	1.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	13,717,544	14,116,975	14,425,008
Total Tuition	10-1300	75,073	55,000	150,500
Unrestricted Miscellaneous Revenues	10-1XXX	10,191	20,000	25,000
Interest Earned On Capital Reserve Funds	10-1XXX	710	0	0
Subtotal - Revenues From Local Sources		13,803,518	14,191,975	14,600,508
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	47,456	47,456	141,596
Extraordinary Aid	10-3131	161,014	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	1	0
Parcc Readiness Aid	10-3181	9,240	9,240	0
Per Pupil Growth Aid	10-3182	9,240	9,240	0
Professional Learning Community Aid	10-3183	9,230	9,230	0
Other State Aids	10-3XXX	21,318	0	0
Subtotal - Revenues From State Sources		2,674,066	2,591,734	2,658,163
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	34,785	19,214	23,988
Subtotal - Revenues From Federal Sources		34,785	19,214	23,988
Budgeted Fund Balance - Operating Budget	10-303	0	245,869	240,000
Withdrawal From Cap Res-For Local Share	10-307	0	350,000	575,000
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	400,000	335,000	0
Other Financing Sources	10-5XXX	30,216	0	0
Adjustment For Prior Year Encumbrances		0	233,558	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Actual Revenues (Over)/Under Expenditures		-129,608	0	0
Total Operating Budget		16,812,977	17,967,350	18,097,659
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	0	15,500	0
Total Revenues From Local Sources	20-1XXX	0	15,500	0
Revenues from Federal Sources:				
Title I	20-4411-4416	148,717	97,692	88,000
Title II	20-4451-4455	21,708	30,857	20,000
Title III	20-4491-4494	0	10,175	8,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	246,670	247,042	212,000
Total Revenues From Federal Sources		417,095	385,766	328,500
Total Grants And Entitlements		417,095	401,266	328,500
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	792,324	820,809	811,849
Total Revenues From Local Sources		792,324	820,809	811,849
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	423,831	422,841	418,226
Total Local Repayment Of Debt		1,216,155	1,243,650	1,230,075
Actual Revenues (Over)/Under Expenditures		30,408	0	0
Total Repayment Of Debt		1,246,563	1,243,650	1,230,075
Total Revenues/Sources		18,476,635	19,612,266	19,656,234
Total Revenues/Sources Net of Transfers		18,476,635	19,612,266	19,656,234

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,576,321	4,705,470	4,857,088
Special Education - Instruction	11-2XX-100-XXX	2,877,034	2,978,648	2,899,088
Basic Skills/Remedial - Instruction	11-230-100-XXX	189,353	303,236	306,557
Bilingual Education - Instruction	11-240-100-XXX	64,952	67,925	68,560
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	88,119	71,500	71,500
Before/After School Programs	11-421-XXX-XXX	32,198	42,384	42,384
Summer School	11-422-XXX-XXX	60,235	79,691	79,691
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	498,470	611,500	675,060
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	16,667	16,000	16,320
Undist. Expenditures - Health Services	11-000-213-XXX	133,889	136,510	136,510
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	391,230	382,081	384,770
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	118,123	245,655	215,000
Undist. Expenditures - Guidance	11-000-218-XXX	143,484	156,753	157,767
Undist. Expenditures - Child Study Teams	11-000-219-XXX	458,018	480,606	490,035
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	246,181	255,632	260,606
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	87,936	91,432	92,998
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	13,149	21,000	21,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	468,334	513,490	477,540
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	469,233	536,597	490,089
Undist. Expend. - Central Services	11-000-251-XXX	325,254	337,040	342,253
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	230,435	276,300	279,702
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,296,083	1,294,953	1,311,616
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	662,016	739,681	704,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,528,737	2,930,982	3,142,525
Total Undistributed Expenditures		8,087,239	9,026,212	9,197,791
Total General Current Expense		15,975,451	17,275,066	17,522,659

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	303,336	7,284	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	3,092	0	0
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	685,000	575,000
Increase In Capital Reserve	10-604	530,388	0	0
Interest Deposit To Capital Reserve	10-604	710	0	0
Total Capital Outlay		837,526	692,284	575,000
General Fund Grand Total		16,812,977	17,967,350	18,097,659
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	0	15,500	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	148,717	97,692	88,000
Title II	20-XXX-XXX-XXX	21,708	30,857	20,000
Title III	20-XXX-XXX-XXX	0	10,175	8,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	246,670	247,042	212,000
Total Federal Projects	20-XXX-XXX-XXX	417,095	385,766	328,500
Total Special Revenue Funds		417,095	401,266	328,500
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,246,563	1,243,650	1,230,075
Total Debt Service Funds		1,246,563	1,243,650	1,230,075
Total Expenditures/Appropriations		18,476,635	19,612,266	19,656,234
Total Expenditures Net of Transfers		18,476,635	19,612,266	19,656,234

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	380,379	400,548	354,676	354,676
Unrestricted	Repayment of Debt	30,408	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,050,687	1,181,785	575,000	0
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	214,500	214,500	214,500	214,500
Restricted for General Operating Budget	Legal Reserve	496,932	485,869	240,000	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	\$15,264	\$15,676	\$16,602	\$17,674	\$18,180
Total Classroom Instruction	\$10,062	\$10,266	\$10,807	\$11,528	\$11,979
Classroom-Salaries and Benefits	\$9,701	\$10,036	\$10,541	\$11,109	\$11,611
Classroom-General Supplies and Textbooks	\$293	\$158	\$186	\$344	\$255
Classroom-Purchased Services	\$69	\$71	\$80	\$75	\$112
Total Support Services	\$1,964	\$2,014	\$2,280	\$2,344	\$2,394
Support Services-Salaries and Benefits	\$1,642	\$1,554	\$1,645	\$1,607	\$1,683
Total Administrative Costs	\$1,791	\$1,832	\$1,969	\$2,171	\$2,128
Administration Salaries and Benefits	\$1,361	\$1,256	\$1,325	\$1,469	\$1,458
Total Operations and Maintenance of Plant	\$1,318	\$1,429	\$1,426	\$1,507	\$1,553
Operations and Maintenance-Salaries and Benefits	\$249	\$286	\$298	\$314	\$329
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$111	\$116	\$99	\$101	\$104
Total Equipment Costs	\$2	\$321	\$0	\$8	\$0
Legal Costs	\$57	\$89	\$51	\$53	\$54
Employee Benefits as a percentage of salaries*	22.26%	25.08%	29.55%	28.43%	30.14%

*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)
Staffing - Other	Coordination of staff for our DARE/AWARE Program provided by Lakeland Regional High School.	0
Others	The County of Passaic provides broadband services for the School District at a reduced cooperative cost.	0
Transportation Services, including Fuel	All of the districts mandatory transportation(IEP related or OOD) is coordinated and contracted through Northern Region Educational Services Commission.	0
Transportation Services, including Fuel	Coordination of Transportation with Ringwood for our Non-Public School Students attending St. Catherine's of Bologna in Ringwood.	0
Transportation Services, including Fuel	Fuel purchases for our district vehicles is at a reduced cost through our municipal (DPW) station.	0
Purchasing	We are a member of ACES program for utilities purchases.	0
Purchasing	We are members of Educational Data Services, Middlesex Regional Ed Svcs. Commission and Hunterdon County Ed Svcs. Commission.	0
Municipal/Public Works	The Wanaque Police Department provides a School Resource Officer on an as needed basis.	0
Municipal/Public Works	Lakeland Regional and Wanaque DPW assists the district with plowing, salting and grounds projects as needed.	0
Curriculum Services	The Curriculum Directors from the Region (Wanaque, Ringwood & Lakeland Regional) routinely meet for articulation meetings.	0
Technology Services	Wanaque is in a shared services agreement with Manchester Regional High School for all of our technology services needs.	0
Insurance Coverages and Benefits	The Wanaque School District is a member of the New Jersey Schools Insurance Group (NJSIG).	0

ID=Wanaque

Category	Amount
(A) General Fund School Levy	14,270,991
(D) Total School Levy	15,082,840
(B) Estimated Net Taxable Valuation (as of 10/01/17)	1,117,051,600
(H) Estimated Equalized Valuation (as of 10/01/17)	1,282,640,487
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.2776
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3502
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1126
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1759

Name=Donna Cardiello

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$173,083
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	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	16
Description of Other Contracted Non-Working Days	10 Holidays + Winter Rece
Total Allowances Amount	\$3,900
Total Bonuses Amount	\$25,945
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	\$39,632
Contractual Post-Employment Benefit Description of Payout of Sick days	1/260 of final salary not to exceed \$15,000.
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 of final salary not to exceed 32 days.
Contractual Post-Employment Benefit Description of Payout of Personal days	1/260 of final salary not to exceed 5 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=Donna Cardiello

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=Nancy Di Bartolo

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$135,967
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	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	16
Description of Other Contracted Non-Working Days	16 Holidays.
Total Allowances Amount	\$1,500
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	\$34,349
Contractual Post-Employment Benefit Description of Payout of Sick days	1/260 of final salary up to \$15,000
Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 of final salary up to 32 days max
Contractual Post-Employment Benefit Description of Payout of Personal days	1/260 of final salary up to 5 days max
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=Nancy Di Bartolo

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