

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	772.0	768.0	772.0
Pupils On Roll Special Ed Full-Time	167.0	177.0	173.0
Pupils On Roll SUBTOTAL	939.0	945.0	945.0
Pupils in Private School Placements	8.0	5.0	11.0
Pupils Sent to Other Districts Special Ed	1.0	4.0	0.0
Pupils Received	8.0	1.0	0.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	13,263,244	13,717,544	14,116,975
Total Tuition	10-1300	151,653	95,000	55,000
Unrestricted Miscellaneous Revenues	10-1XXX	25,929	15,000	20,000
Interest Earned On Capital Reserve Funds	10-1XXX	206	0	0
Subtotal - Revenues From Local Sources		13,441,032	13,827,544	14,191,975
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	47,456	47,456	47,456
Extraordinary Aid	10-3131	148,666	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	1
Parcc Readiness Aid	10-3181	0	9,240	9,240
Per Pupil Growth Aid	10-3182	0	9,240	9,240
Professional Learning Community Aid	10-3183	0	9,230	9,230
Other State Aids	10-3XXX	32,947	0	0
Subtotal - Revenues From State Sources		2,645,637	2,591,734	2,591,734
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	44,658	25,252	19,214
Subtotal - Revenues From Federal Sources		44,658	25,252	19,214
Budgeted Fund Balance - Operating Budget	10-303	0	251,063	245,869
Withdrawal From Cap Res-For Local Share	10-307	400,000	400,000	350,000
Adjustment For Prior Year Encumbrances		0	162,004	0
Actual Revenues (Over)/Under Expenditures		93,185	0	0
Total Operating Budget		16,624,512	17,257,597	17,398,792

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	114,171	148,717	132,000
Title II	20-4451-4455	42,240	30,009	20,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	256,988	246,670	222,000
Other	20-4XXX	3,078	0	0
Total Revenues From Federal Sources		416,477	425,396	374,000
Total Grants And Entitlements		416,477	425,396	374,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	835,700	792,324	820,809
Total Revenues From Local Sources		835,700	792,324	820,809
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	421,510	423,831	422,841
Budgeted Fund Balance	40-303	0	30,408	0
Total Local Repayment Of Debt		1,257,210	1,246,563	1,243,650
Total Repayment Of Debt		1,257,210	1,246,563	1,243,650
Total Revenues/Sources		18,298,199	18,929,556	19,016,442
Total Revenues/Sources Net of Transfers		18,298,199	18,929,556	19,016,442

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,841,795	4,679,504	4,695,510
Special Education - Instruction	11-2XX-100-XXX	2,645,268	2,857,513	2,863,993
Basic Skills/Remedial - Instruction	11-230-100-XXX	236,289	248,826	207,268
Bilingual Education - Instruction	11-240-100-XXX	57,477	56,962	58,049
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	86,169	81,000	73,000
Before/After School Programs	11-421-XXX-XXX	21,650	44,000	44,000
Summer School	11-422-XXX-XXX	58,114	65,601	77,545
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	421,455	672,810	676,500
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	3,000	16,312	16,630
Undist. Expenditures - Health Services	11-000-213-XXX	166,354	130,207	131,551
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	369,468	387,527	401,646
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	74,881	154,294	255,600
Undist. Expenditures - Guidance	11-000-218-XXX	142,101	140,410	143,831
Undist. Expenditures - Child Study Teams	11-000-219-XXX	428,763	474,242	479,972
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	245,016	247,801	252,517
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	136,694	89,958	91,454
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	10,903	21,000	21,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	451,292	513,803	475,275
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	483,202	484,414	487,842
Undist. Expend. - Central Services	11-000-251-XXX	312,352	330,075	335,609
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	215,476	271,734	276,300
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,206,370	1,290,094	1,282,784
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	509,546	684,878	683,250
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,271,065	2,848,814	3,017,666
Total Undistributed Expenditures		7,447,938	8,758,373	9,029,427
Total General Current Expense		15,394,700	16,791,779	17,048,792

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	2,355	10,360	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	65,250	55,458	0
Capital Reserve - Transfer To Capital Projects	12-000-400-931	400,000	400,000	350,000
Increase In Capital Reserve	10-604	762,000	0	0
Interest Deposit To Capital Reserve	10-604	207	0	0
Total Capital Outlay		1,229,812	465,818	350,000
General Fund Grand Total		16,624,512	17,257,597	17,398,792
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	114,171	148,717	132,000
Title II	20-XXX-XXX-XXX	42,240	30,009	20,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	256,988	246,670	222,000
Other	20-XXX-XXX-XXX	3,078	0	0
Total Federal Projects	20-XXX-XXX-XXX	416,477	425,396	374,000
Total Special Revenue Funds		416,477	425,396	374,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,257,210	1,246,563	1,243,650
Total Debt Service Funds		1,257,210	1,246,563	1,243,650
Total Expenditures/Appropriations		18,298,199	18,929,556	19,016,442
Total Expenditures Net of Transfers		18,298,199	18,929,556	19,016,442

Budget Category	Audited Balance 6-30-2015	Audited Balance 6-30-2016	Estimated Balance 6-30-2017	Estimated Balance 6-30-2018
Unrestricted:				
--General Operating Budget	387,329	380,379	317,246	317,246
--Repayment of Debt	30,408	30,408	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	688,481	1,050,687	650,687	300,687
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	214,500	214,500	214,500	214,500
--Legal Reserve	524,341	496,932	245,869	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	2014-15 Actual Costs	2015-16 Actual Costs	2016-17 Original Budget	2016-17 Revised Budget	2017-18 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,476	\$15,264	\$15,762	\$16,332	\$16,602
Total Classroom Instruction	\$9,486	\$10,062	\$10,446	\$10,683	\$10,807
Classroom-Salaries and Benefits	\$9,255	\$9,701	\$10,153	\$10,340	\$10,541
Classroom-General Supplies and Textbooks	\$183	\$293	\$217	\$263	\$186
Classroom-Purchased Services	\$48	\$69	\$76	\$80	\$80
Total Support Services	\$1,877	\$1,964	\$2,030	\$2,114	\$2,280
Support Services-Salaries and Benefits	\$1,455	\$1,642	\$1,517	\$1,604	\$1,645
Total Administrative Costs	\$1,683	\$1,791	\$1,783	\$1,976	\$1,969
Administration Salaries and Benefits	\$1,179	\$1,361	\$1,212	\$1,288	\$1,325
Total Operations and Maintenance of Plant	\$1,335	\$1,318	\$1,377	\$1,429	\$1,426
Operations and Maintenance-Salaries and Benefits	\$248	\$249	\$280	\$290	\$298
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$79	\$111	\$105	\$109	\$99
Total Equipment Costs	\$11	\$2	\$16	\$11	\$0
Legal Costs	\$48	\$57	\$44	\$60	\$51
Employee Benefits as a percentage of salaries*	22.90%	22.26%	28.51%	28.14%	29.55%

*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 2016-17 revised appropriations and the 2017-18 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 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 Regional Educational Svcs. 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	We are permitted to purchase fuel for our district vehicles at the municipal station at a reduced cost to the district.	0
Purchasing	We are a member of the ACES program for utilities purchases.	0
Purchasing	We are members of Educational Data Services, Middlesex Regional Ed Svcs. Comm. & 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	The DPW assists the district with plowing, salting and grounds projects on an as needed basis.	0
Curriculum Services	The Curriculum Directors from the Region (Wanaque, Ringwood and 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

A. Estimated 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	13,917,259
(B) Estimated Net Taxable Valuation (as of 10/01/16)	1,121,074,300
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.2414
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	14,738,068
(E) Estimated Net Taxable Valuation (as of 10/01/16)	1,121,074,300
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.3146

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	13,917,259
(H) Estimated Equalized Valuation (as of 10/01/16)	1,257,091,612
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.1071
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	14,738,068
(K) Estimated Equalized Valuation (as of 10/01/16)	1,257,091,612
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.1724

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	07/01/16
End Date of Contract	06/30/20
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	\$3,900
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	\$35,634
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	
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	\$132,651
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	07/01/16
End Date of Contract	06/30/17
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	\$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	\$28,077
Contractual Post-Employment Benefit Description of Payout of Sick days	\$100/day 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
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	