

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	737.0	782.0	873.0
Pupils On Roll Special Ed Full-Time	177.0	173.0	149.0
Pupils On Roll SUBTOTAL	914.0	955.0	1,022.0
Pupils in Private School Placements	13.0	12.0	0.0
Pupils Sent to Other Districts Special Ed	3.0	2.0	12.0
Pupils Received	4.0	1.0	1.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	12,598,176	12,905,139	13,263,242
Total Tuition	10-1300	148,222	60,000	75,000
Unrestricted Miscellaneous Revenues	10-1XXX	62,386	20,000	15,000
Interest Earned On Capital Reserve Funds	10-1XXX	149	0	0
Subtotal - Revenues From Local Sources		12,808,933	12,985,139	13,353,242
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	47,456	47,456	47,456
Extraordinary Aid	10-3131	159,174	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	0
Other State Aids	10-3XXX	9,959	18,481	18,481
Subtotal - Revenues From State Sources		2,633,157	2,582,504	2,582,504
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	18,122	21,958
Subtotal - Revenues From Federal Sources		0	18,122	21,958
Budgeted Fund Balance - Operating Budget				
Budgeted Fund Balance - Operating Budget	10-303	0	302,982	273,278
Withdrawal From Cap Res-For Local Share	10-307	0	150,000	400,000
Adjustment For Prior Year Encumbrances		0	109,301	0
Actual Revenues (Over)/Under Expenditures		228,353	0	0
Total Operating Budget		15,670,443	16,148,048	16,630,982
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	1,523	14,200	0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Revenues From Local Sources	20-1XXX	1,523	14,200	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	73,435	0	0
Total Revenues From State Sources		73,435	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	120,781	111,462	94,730
Title II	20-4451-4455	27,660	27,512	23,385
I.D.E.A. Part B (Handicapped)	20-4420-4429	257,460	261,716	222,190
Total Revenues From Federal Sources		405,901	400,690	340,305
Total Grants And Entitlements		480,859	414,890	340,305
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	887,133	848,584	835,700
Total Revenues From Local Sources		887,133	848,584	835,700
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	433,244	437,149	421,510
Total Local Repayment Of Debt		1,320,377	1,285,733	1,257,210
Actual Revenues (Over)/Under Expenditures		2,335	0	0
Total Repayment Of Debt		1,322,712	1,285,733	1,257,210
Total Revenues/Sources		17,474,014	17,848,671	18,228,497
Total Revenues/Sources Net of Transfers		17,474,014	17,848,671	18,228,497

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,492,931	4,638,629	4,681,133
Special Education - Instruction	11-2XX-100-XXX	2,503,603	2,542,792	2,609,614
Basic Skills/Remedial - Instruction	11-230-100-XXX	265,555	235,434	244,306
Bilingual Education - Instruction	11-240-100-XXX	54,097	55,695	55,695
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	75,621	88,750	81,000
Before/After School Programs	11-421-XXX-XXX	52,515	45,000	44,000
Summer School	11-422-XXX-XXX	69,234	67,052	70,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	865,307	734,565	738,300
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	0	2,500	3,000
Undist. Expenditures - Health Services	11-000-213-XXX	184,803	170,993	164,047
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	292,793	323,291	317,135
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	158,242	218,886	181,500
Undist. Expenditures - Guidance	11-000-218-XXX	167,691	167,850	137,840
Undist. Expenditures - Child Study Teams	11-000-219-XXX	402,631	433,729	432,951
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	204,770	223,321	239,953
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	129,424	133,104	133,104
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	24,317	21,650	21,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	421,339	450,495	402,375
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	466,606	500,593	478,522
Undist. Expend. - Central Services	11-000-251-XXX	313,300	323,353	307,100
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	157,526	212,001	243,500
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,163,247	1,196,939	1,217,039
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	601,361	698,569	670,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,085,661	2,391,852	2,691,868
Total Undistributed Expenditures		7,639,018	8,203,691	8,379,734
Total General Current Expense		15,152,574	15,877,043	16,165,982

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	15,000	10,633	15,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	102,720	110,372	50,000
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	150,000	400,000
Increase In Capital Reserve	10-604	400,000	0	0
Interest Deposit To Capital Reserve	10-604	149	0	0
Total Capital Outlay		517,869	271,005	465,000
General Fund Grand Total		15,670,443	16,148,048	16,630,982
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	1,523	14,200	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	6,363	0	0
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	32,540	0	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	23,380	0	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	9,032	0	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	2,120	0	0
Total Other State Projects		73,435	0	0
Total State Projects	20-XXX-XXX-XXX	73,435	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	120,781	111,462	94,730
Title II	20-XXX-XXX-XXX	27,660	27,512	23,385
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	257,460	261,716	222,190
Total Federal Projects	20-XXX-XXX-XXX	405,901	400,690	340,305
Total Special Revenue Funds		480,859	414,890	340,305
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,322,712	1,285,733	1,257,210
Total Debt Service Funds		1,322,712	1,285,733	1,257,210

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Expenditures/Appropriations		17,474,014	17,848,671	18,228,497
Total Expenditures Net of Transfers		17,474,014	17,848,671	18,228,497

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	343,098	344,217	305,406	305,406
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	150,007	550,156	400,156	156
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	214,500	214,500	214,500	214,500
--Legal Reserve	511,035	576,260	273,278	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	2,335	0	0	0

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,316	\$14,949	\$15,926	\$15,125	\$14,440
Total Classroom Instruction	\$9,621	\$9,840	\$10,446	\$9,806	\$9,528
Classroom-Salaries and Benefits	\$9,370	\$9,584	\$10,175	\$9,527	\$9,284
Classroom-General Supplies and Textbooks	\$237	\$243	\$231	\$238	\$209
Classroom-Purchased Services	\$15	\$13	\$39	\$41	\$35
Total Support Services	\$1,954	\$1,992	\$2,235	\$2,082	\$1,905
Support Services-Salaries and Benefits	\$1,516	\$1,580	\$1,692	\$1,550	\$1,429
Total Administrative Costs	\$1,411	\$1,687	\$1,800	\$1,798	\$1,645
Administration Salaries and Benefits	\$984	\$1,133	\$1,185	\$1,232	\$1,141
Total Operations and Maintenance of Plant	\$1,244	\$1,313	\$1,364	\$1,303	\$1,242
Operations and Maintenance-Salaries and Benefits	\$300	\$235	\$264	\$253	\$240
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$70	\$100	\$60	\$115	\$100
Total Equipment Costs	\$31	\$16	\$17	\$11	\$15
Legal Costs	\$41	\$44	\$44	\$47	\$39
Employee Benefits as a percentage of salaries*	24.97%	21.81%	25.36%	24.37%	27.30%

*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 2014-15 revised appropriations and the 2015-16 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)
Others	Aware - Ringwood/Wanaque/Lakeland are in a tri-district Community Drug and Alcohol Awareness Program.	0
Others	School Security - The Borough of Wanaque provides a School Resource Officer & the Chief of Police works closely with the Superintendent for security purposes.	0
Others	Broadband - Wanaque School District entered into a contract with Passaic County to run dark fiber from the Street to each of the schools.	0
Others	Municipal - the Borough provides all the salt for our parking lots and assistance with excessive snow removal.	0
Others	Technology - Wanaque School District is in a Shared Services contract with Manchester Regional High School for all our technology services.	0
Others	ACES - Wanaque School District is a member of the ACES consortium for energy provisions.	0
Transportation Services, including Fuel	Ringwood/Wanaque/Lakeland coordinate transportation services.	0
Transportation Services, including Fuel	The Borough of Wanaque allows the school district to purchase all of our vehicle fuel at a reduced cost through the municipality.	0
Transportation Services, including Fuel	All of our Special Educaiton and >2mile bussing is contracted through PCESC and Ringwood Public Schools.	0
Purchasing	Wanaque is a membr of Ed Data Service, Middlesex Regional Ed Services Commission and Hunterdon County Ed Services Commission for our cooperative purchasing needs.	0
Municipal/Public Works	The borough of Wanaque provides salt for parking lots and assistance with excessive snow removal.	0
Curriculum Services	Wanaque's Curriculum Director regularly meets with the Directors from Lakeland Regional and Ringwood public schools.	0
Technology Services	Wanaque School District entered into a contract with Passaic County to run dark fiber to each of our schools.	0
Technology Services	MRESC - Broadband Consortium for Internet Services with Lightpath.	0
Insurance Coverages and Benefits	Wanaque School District is a member of the New Jersey School Boards Insurance Group.	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	13,084,190
(B) Estimated Net Taxable Valuation (as of 10/01/14)	1,125,319,500
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.1627
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	13,919,890
(E) Estimated Net Taxable Valuation (as of 10/01/14)	1,125,319,500
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.2370

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	13,084,190
(H) Estimated Equalized Valuation (as of 10/01/14)	1,258,043,041
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.0400
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	13,919,890
(K) Estimated Equalized Valuation (as of 10/01/14)	1,258,043,041
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.1065

NAME=Cardiello, Donna L.

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	N/A
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	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	5
Description of Other Contracted Non-Working Days	Death in Family
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 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=Cardiello, Donna L.

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 E.

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	N/A
Base Annual Salary Amount	\$127,500
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	07/01/14
End Date of Contract	06/30/15
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	5

NAME=DiBartolo, Nancy E.

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	Death in Family
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	\$12,846
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	
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	