

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	734.0	723.0	722.0
On Roll Special Ed Full-Time	167.0	164.0	162.0
On Roll Subtotal	901.0	887.0	884.0
In Private School Placements	9.0	8.0	11.0
Sent to Other Districts Regular	2.0	2.0	3.0
Sent to Other Districts Special Ed	2.0	5.0	0.0
Received	3.0	2.0	0.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	14,116,975	14,425,008	14,743,086
	Total Tuition	10-1300	102,472	150,500	87,500
	Unrestricted Miscellaneous Revenues	10-1XXX	166,558	25,000	45,000
	Interest Earned on Capital Reserve Funds	10-1XXX	4,282	0	0
	Total Revenues from Local Sources		14,390,287	14,600,508	14,875,586
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	47,456	11,642	11,642
	Extraordinary Aid	10-3131	215,209	100,000	142,681
	Categorical Special Education Aid	10-3132	547,530	547,530	547,530
	Equalization Aid	10-3176	1,845,547	1,845,547	1,685,969
	Categorical Security Aid	10-3177	23,490	23,490	23,490
	Adjustment Aid	10-3178	1	0	0
	PARCC Readiness Aid	10-3181	9,240	0	0
	Per Pupil Growth Aid	10-3182	9,240	0	0
	Professional Learning Community Aid	10-3183	9,230	0	0
	Other State Aids	10-3XXX	16,820	0	0
	Total Revenues from State Sources		2,723,763	2,528,209	2,411,312
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	29,352	23,988	30,000
	Total Revenues from Federal Sources		29,352	23,988	30,000
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	240,000	341,540
	Withdrawal from Capital Reserve for Local Share	10-307	685,000	575,000	0
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	389,400
	Transfers from Other Funds	10-5200	80,000	129,954	25,000
	Adjustment for Prior Year Encumbrances		0	199,526	0
	Actual Revenues (Over)/Under Expenditures		-140,787	0	0
General Fund Revenues	Total Operating Budget		17,767,615	18,297,185	18,072,838
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	15,500	0	0
	Total Revenues from Local Sources	20-1XXX	15,500	0	0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	97,692	119,687	107,719
	Title II	20-4451-4455	30,857	28,918	26,112
	Title III	20-4491-4494	6,945	3,230	0
	Title IV	20-4471-4474	0	10,000	9,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	247,042	242,312	218,081
	Total Revenues from Federal Sources			382,536	404,147
Special Revenue Fund Revenues	Total Grants and Entitlements		398,036	404,147	360,912
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	820,809	811,849	807,576
	Total Revenues from Local Sources		820,809	811,849	807,576
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	422,841	418,226	416,024
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		1,243,650	1,230,075	1,223,600
Debt Service Fund Revenues	Total Repayment of Debt		1,243,650	1,230,075	1,223,600
All Fund Revenues	Total Revenues/Sources		19,409,301	19,931,407	19,657,350
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		19,409,301	19,931,407	19,657,350

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	4,654,971	4,940,680	5,014,204
	Special Education-Instruction	11-2XX-100-XXX	2,933,026	3,006,223	3,050,265
	Basic Skills/Remedial-Instruction	11-230-100-XXX	303,099	304,896	253,538
	Bilingual Education-Instruction	11-240-100-XXX	66,725	69,970	78,585
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	115,602	71,500	71,567
	Before/After School Programs	11-421-XXX-XXX	31,427	39,203	44,600
	Summer School	11-422-XXX-XXX	77,044	82,873	82,501
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	549,730	607,555	684,828
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	16,047	16,320	13,936
	Undistributed Expenditures-Health Services	11-000-213-XXX	133,978	136,510	134,965
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	353,202	384,320	395,200
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	126,189	213,000	237,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	150,901	161,411	165,560
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	483,346	490,435	504,737
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	252,534	262,855	229,520
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	88,538	91,998	92,268
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	11,526	21,000	21,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	487,953	495,448	465,646
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	518,394	490,089	467,592
	Undistributed Expenditures-Central Services	11-000-251-XXX	332,083	347,744	351,766
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	252,409	275,453	248,110
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,360,763	1,313,255	1,278,281
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	763,669	862,922	764,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,627,893	3,036,525	3,033,769
	Total Undistributed Expenditures			8,509,155	9,206,840
General Fund Current Expenses	Total General Current Expense		16,691,049	17,722,185	17,683,438

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	7,284	0	0
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	685,000	575,000	389,400
	Increase In Capital Reserve	10-604	380,000	0	0
	Interest Deposit to Capital Reserve	10-604	4,282	0	0
	Total Capital Outlay		1,076,566	575,000	389,400
General Fund Expenses and Transfers	General Fund Grand Total		17,767,615	18,297,185	18,072,838
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	15,500	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	97,692	119,687	107,719
	Title II	20-XXX-XXX-XXX	30,857	28,918	26,112
	Title III	20-XXX-XXX-XXX	6,945	3,230	0
	Title IV	20-XXX-XXX-XXX	0	10,000	9,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	247,042	242,312	218,081
	Total Federal Projects	20-XXX-XXX-XXX	382,536	404,147	360,912
Special Revenue Fund Expenses	Total Special Revenue Funds		398,036	404,147	360,912
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,243,650	1,230,075	1,223,600
	Total Debt Service Funds		1,243,650	1,230,075	1,223,600
All Fund Expenses	Total Expenditures/Appropriations		19,409,301	19,931,407	19,657,350
Expenses Net of Transfers	Total Expenditures Net of Transfers		19,409,301	19,931,407	19,657,350

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	1,181,785	881,067	418,529	29,129
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	214,500	214,500	214,500	214,500
	Legal Reserve	485,869	581,540	341,540	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
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	400,548	479,696	361,953	361,953
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,676	\$17,072	\$18,180	\$18,322	\$18,365
Total Classroom Instruction	\$10,266	\$11,140	\$11,979	\$12,111	\$12,258
Classroom-Salaries and Benefits	\$10,036	\$10,781	\$11,611	\$11,585	\$11,915
Classroom-General Supplies and Textbooks	\$158	\$285	\$255	\$407	\$225
Classroom-Purchased Services	\$71	\$73	\$112	\$119	\$118
Total Support Services	\$2,014	\$2,118	\$2,394	\$2,388	\$2,406
Support Services-Salaries and Benefits	\$1,554	\$1,570	\$1,683	\$1,695	\$1,688
Total Administrative Costs	\$1,832	\$2,054	\$2,128	\$2,142	\$2,052
Administration Salaries and Benefits	\$1,256	\$1,417	\$1,458	\$1,465	\$1,447
Total Operations and Maintenance of Plant	\$1,429	\$1,572	\$1,553	\$1,556	\$1,522
Operations and Maintenance-Salaries and Benefits	\$286	\$303	\$329	\$338	\$347
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$116	\$161	\$104	\$103	\$103
Total Equipment Costs	\$321	\$8	\$0	\$0	\$0
Legal Costs	\$89	\$85	\$54	\$53	\$45
Employee Benefits as a percentage of salaries*	25.08%	25.49%	30.14%	28.86%	28.20%

*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 2018-19 revised appropriations and the 2019-20 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 Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Curriculum Services	Curriculum Directors from all three Districts (Wanaque, Ringwood, Lakeland) routinely meet to articulate.	0
Insurance Coverages and Benefits	Wanaque School District is a member of the New Jersey Schools Insurance Group (NJSIG).	0
Municipal/Public Works	Lakeland Regional and the Wanaque DPW assists the district with plowing, salting and grounds projects as needed where they are able to assist.	0
	The Wanaque Police Department provides a resource officer.	0
Others	Purchased and utilize broadband services through The County of Passaic at a reduced cooperative cost.	0
Purchasing	We are members of Educational Data Services, Middlesex Regional Ed Svcs Commission and Hunterdon county Ed Svs Commission.	0
	We are members of Educational Data Services, Educational Services Commission of New Jersey and Hunterdon county Ed Svs Commission.	0
Staffing - Other	Coordination of staff for our DARE/AWARE Program provided by Lakeland Regional High School	0
Technology Services	Wanaque is in a shared services agreement with Northern Regional Educational Services Commission for all of our technology services needs.	0
Transportation Services, including Fuel	All mandatory transportation (IEP, OOD, >2mil) is coordinated and contracted through Northern Region Educational Services Commission.	0
	Coordinatio of Transportation with Ringwood Public Schools for Non-Public students attending St. Mary's in Pompton Lakes and some of our field trips.	0
	Fuel purchases for our maintenance vehicles through the Wanaque Borough at a reduced rate.	0

Estimated Tax Rates

Municipality	Category	Amount
Wanaque	(A) General Fund School Levy	14,584,047
	(D) Total School Levy	15,391,623
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	1,119,326,200
	(H) Estimated Equalized Valuation (as of 10/01/18)	1,309,153,450
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.3029
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.3751
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.1140
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.1757

Employee Contract List for District

Name	Category	Measure
Donna Cardiello	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$176,545
	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	Holidays
	Total Allowances Amount	\$8,050
	Total Bonuses Amount	\$26,464
	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	\$29,938
	Contractual Post-Employment Benefit Description of Payout of Sick days	1/260 of final salary per diem not to exceed \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 of final salary per diem not to exceed 22 days.
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported	

Employee Contract List for District

Name	Category	Measure
Donna Cardiello	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	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
Nancy Di Bartolo	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$139,366
	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	07/01/18
	End Date of Contract	06/30/19
	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	0

Employee Contract List for District

Name	Category	Measure
Nancy Di Bartolo	Total Allowances Amount	\$6,500
	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	\$32,153
	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	N/A
	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
	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	
William Mullanaphy	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Sup of B&G
	Base Annual Salary Amount	\$75,000
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
William Mullanaphy	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	15
	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	0
	Total Allowances Amount	\$2,120
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$1,500
	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	\$13,653
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement \$50/day max of 100 days.
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max of 35 days X Per Diem
	Contractual Post-Employment Benefit Description of Payout of Personal days	5 Maximum X Per Diem.
	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
	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	

Employee Contract List for District

Name	Category	Measure
William Mullanaphy	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