

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	723.0	717.0	684.0
On Roll Special Ed Full-Time	164.0	175.0	209.0
On Roll Subtotal	887.0	892.0	893.0
In Private School Placements	8.0	8.0	0.0
Sent to Other Districts Regular	2.0	3.0	0.0
Sent to Other Districts Special Ed	5.0	2.0	0.0
Received	2.0		0.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	14,425,008	14,743,086	15,110,847
	Total Tuition	10-1300	241,401	87,500	100,000
	Unrestricted Miscellaneous Revenues	10-1XXX	65,988	45,000	57,101
	Interest Earned on Capital Reserve Funds	10-1XXX	4,448	1,500	1,500
	Total Revenues from Local Sources		14,736,845	14,877,086	15,269,448
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	11,642	11,642	11,642
	Extraordinary Aid	10-3131	318,186	142,681	250,000
	Categorical Special Education Aid	10-3132	547,530	547,530	547,530
	Equalization Aid	10-3176	1,845,547	1,685,969	1,433,461
	Categorical Security Aid	10-3177	23,490	23,490	23,490
	Other State Aids	10-3XXX	20,203	0	0
	Total Revenues from State Sources		2,766,598	2,411,312	2,266,123
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	23,606	30,000	21,842
	Total Revenues from Federal Sources		23,606	30,000	21,842
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	341,540	400,000
	Withdrawal from Capital Reserve for Local Share	10-307	575,000	0	0
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	389,400	45,000
	Transfers from Other Funds	10-5200	112,462	25,000	25,000
	Adjustment for Prior Year Encumbrances		0	31,976	0
	Actual Revenues (Over)/Under Expenditures		-109,740	0	0
General Fund Revenues	Total Operating Budget		18,104,771	18,106,314	18,027,413
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	5,060	9,000	0
	Total Revenues from Local Sources	20-1XXX	5,060	9,000	0
Special Revenue Fund Revenues from State Sources	State Grants Through Intermediate Sources	20-3700	0	11,448	0
	Total Revenues from State Sources		0	11,448	0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	119,687	111,572	100,415
	Title II	20-4451-4455	24,988	41,267	33,603
	Title III	20-4491-4494	3,230	0	0
	Title IV	20-4471-4474	9,500	500	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	242,312	241,882	217,529
	Other	20-4XXX	0	45,000	24,600
	Total Revenues from Federal Sources			399,717	440,221
Special Revenue Fund Revenues	Total Grants and Entitlements		404,777	460,669	376,147
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	811,849	807,576	790,614
	Total Revenues from Local Sources		811,849	807,576	790,614
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	418,226	416,024	407,286
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		1,230,075	1,223,600	1,197,900
Debt Service Fund Revenues	Total Repayment of Debt		1,230,075	1,223,600	1,197,900
All Fund Revenues	Total Revenues/Sources		19,739,623	19,790,583	19,601,460
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		19,739,623	19,790,583	19,601,460

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	4,859,567	4,936,844	5,048,710
	Special Education-Instruction	11-2XX-100-XXX	2,987,243	2,991,235	3,041,108
	Basic Skills/Remedial-Instruction	11-230-100-XXX	298,918	357,694	367,345
	Bilingual Education-Instruction	11-240-100-XXX	69,863	78,585	84,500
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	89,492	71,067	75,375
	Before/After School Programs	11-421-XXX-XXX	27,687	44,600	20,000
	Summer School	11-422-XXX-XXX	82,857	82,501	82,501
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	601,166	679,828	898,570
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	17,000	13,936	14,246
	Undistributed Expenditures-Health Services	11-000-213-XXX	139,202	134,965	150,745
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	369,073	395,200	374,547
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	180,657	239,500	210,043
	Undistributed Expenditures-Guidance	11-000-218-XXX	159,421	173,813	161,155
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	496,711	504,330	516,062
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	248,426	229,520	227,066
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	89,933	121,256	120,172
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	18,874	21,000	21,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	480,038	508,446	436,490
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	478,016	467,592	465,362
	Undistributed Expenditures-Central Services	11-000-251-XXX	347,965	351,766	355,843
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	273,795	248,110	245,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,315,312	1,304,857	1,266,945
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	861,835	769,000	849,500
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,861,872	2,989,769	2,948,628
	Total Undistributed Expenditures			8,939,296	9,152,888
General Fund Current Expenses	Total General Current Expense		17,354,923	17,715,414	17,980,913

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Capital Reserve-Transfer to Capital Projects	12-000-400-931	575,000	389,400	45,000
	Increase In Capital Reserve	10-604	174,848	0	0
	Interest Deposit to Capital Reserve	10-604	0	1,500	1,500
	Total Capital Outlay		749,848	390,900	46,500
General Fund Expenses and Transfers	General Fund Grand Total		18,104,771	18,106,314	18,027,413
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	5,060	9,000	0
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	0	11,448	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	11,448	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	119,687	111,572	100,415
	Title II	20-XXX-XXX-XXX	24,988	41,267	33,603
	Title III	20-XXX-XXX-XXX	3,230	0	0
	Title IV	20-XXX-XXX-XXX	9,500	500	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	242,312	241,882	217,529
	Other	20-XXX-XXX-XXX	0	45,000	24,600
	Total Federal Projects	20-XXX-XXX-XXX	399,717	440,221	376,147
Special Revenue Fund Expenses	Total Special Revenue Funds		404,777	460,669	376,147
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,230,075	1,223,600	1,197,900
	Total Debt Service Funds		1,230,075	1,223,600	1,197,900
All Fund Expenses	Total Expenditures/Appropriations		19,739,623	19,790,583	19,601,460
Expenses Net of Transfers	Total Expenditures Net of Transfers		19,739,623	19,790,583	19,601,460

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	881,067	480,915	133,643	90,143
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	214,500	214,500	214,500	214,500
	Legal Reserve	581,540	741,540	400,000	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	479,696	596,986	361,487	361,487
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,072	\$17,920	\$18,365	\$18,236	\$18,178
Total Classroom Instruction	\$11,140	\$11,786	\$12,258	\$12,055	\$12,178
Classroom-Salaries and Benefits	\$10,781	\$11,251	\$11,915	\$11,707	\$11,867
Classroom-General Supplies and Textbooks	\$285	\$417	\$225	\$233	\$200
Classroom-Purchased Services	\$73	\$117	\$118	\$116	\$111
Total Support Services	\$2,118	\$2,300	\$2,406	\$2,447	\$2,396
Support Services-Salaries and Benefits	\$1,570	\$1,678	\$1,688	\$1,779	\$1,806
Total Administrative Costs	\$2,054	\$2,132	\$2,052	\$2,074	\$1,984
Administration Salaries and Benefits	\$1,417	\$1,643	\$1,447	\$1,414	\$1,430
Total Operations and Maintenance of Plant	\$1,572	\$1,554	\$1,522	\$1,537	\$1,490
Operations and Maintenance-Salaries and Benefits	\$303	\$332	\$347	\$342	\$340
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$161	\$128	\$103	\$101	\$107
Total Equipment Costs	\$8	\$0	\$0	\$0	\$0
Legal Costs	\$85	\$71	\$45	\$89	\$45
Employee Benefits as a percentage of salaries*	25.49%	27.13%	28.20%	27.72%	26.73%

*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 2019-20 revised appropriations and the 2020-21 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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
190	Parent	95,000	Increased our PreK tuition to \$3800/student. Anticipate 25 paying students.
	Staff	5,000	One member of the staff who does not reside in district has enrolled their student in the district.
300	Misc Revenue	53,000	Increase in interest received on Average Monthly Available Balance
	Use of Facilities	4,101	Began charging for Saturday use of Facilities.
430	Extraordinary Aid	250,000	Increase in Ex Aid based on enrollment/students.
52200	Aide in Lieu	55,000	Based on receipt of B6Ts from Nonpublic students/parents.
52260	Parent Contract	6,500	Parent contract for transporting their student to another districts program.
52300	Jointure Agreement	15,000	Jointure agreement with Ringwood to transport our students and their students to a Nonpublic.
52360	Transportation for Regular Education Students	102,000	4 McKinney Vento students going to other districts.
52380	Special Education Sending Transportation	650,000	We have 12 students going to 7 different OOD schools and one 3 year old that will be going out of district by the end of this school year.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Curriculum Services	Curriculum Directors from the Tri-Districts (Wanaque, Ringwood and Lakeland HS) routinely meet to articulate.	0
Insurance Coverages and Benefits	Wanaque School District is a member of the New Jersey Schools Insurance Group.	0
Municipal/Public Works	Lakeland Regional HS and Wanaque DPW assists Wanaque with snow plowing, salting and grounds projects as needed.	0
	The Wanaque Police Department provides a resource officer for the district.	0
Professional Staff Development	Periodically throughout the school year Wanaque and Ringwood will coordinate for Professional Staff Development.	0
Purchasing	Wanaque is one of the member districts for Educational Data Services, Educational Services Commission of New Jersey and Hunterdon County Educational Services Commission.	0
Technology Services	Purchased and utilize broadband services through the County of Passaic at a reduced cooperative cost.	0
	Shared services agreement with Northern Region Educational Services Commission for all our technology needs.	0
Transportation Services, including Fuel	All mandatory transportation services (IEP related, OOD, >2mile is coordinated through Northern Region Educational Services Commission.	0
	Coordinate with Ringwood Public School Transportation Department for Non-Public students attending St. Mary's in Pompton Lakes and also some Field Trips.	0
	All fuel for our maintenance trucks is purchased through the Wanaque Borough at a reduced rate.	0

Estimated Tax Rates

Municipality	Category	Amount
Wanaque	(A) General Fund School Levy	14,926,967
	(D) Total School Levy	15,717,581
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	1,119,159,100
	(H) Estimated Equalized Valuation (as of 10/01/19)	1,363,664,067
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.3338
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.4044
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.0946
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.1526

Employee Contract List for District

Name	Category	Measure
Nancy Di Bartolo	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$142,150
	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	07/01/19
	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	19
	Description of Other Contracted Non-Working Days	Holidays
	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	\$32,495
	Contractual Post-Employment Benefit Description of Payout of Sick days	1/260 of final salary not to exceed \$15k
	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

Employee Contract List for District

Name	Category	Measure
Nancy Di Bartolo	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
Robert P. Mooney	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$169,689
	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	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	12
	Contracted Number of Annual Sick Days	8
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported	

Employee Contract List for District

Name	Category	Measure
Robert P. Mooney	Total Allowances Amount	\$5,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	No payout clause in contract.
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout clause in contract.
	Contractual Post-Employment Benefit Description of Payout of Personal days	No personal days in contract.
	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	\$76,500
	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	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	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	15
	Description of Other Contracted Non-Working Days	Holidays
	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	\$13,827
	Contractual Post-Employment Benefit Description of Payout of Sick days	\$50/day max of 100 days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	1/260 of final salary not to exceed 30 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

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