

# Wharton Borough District Preliminary Budget



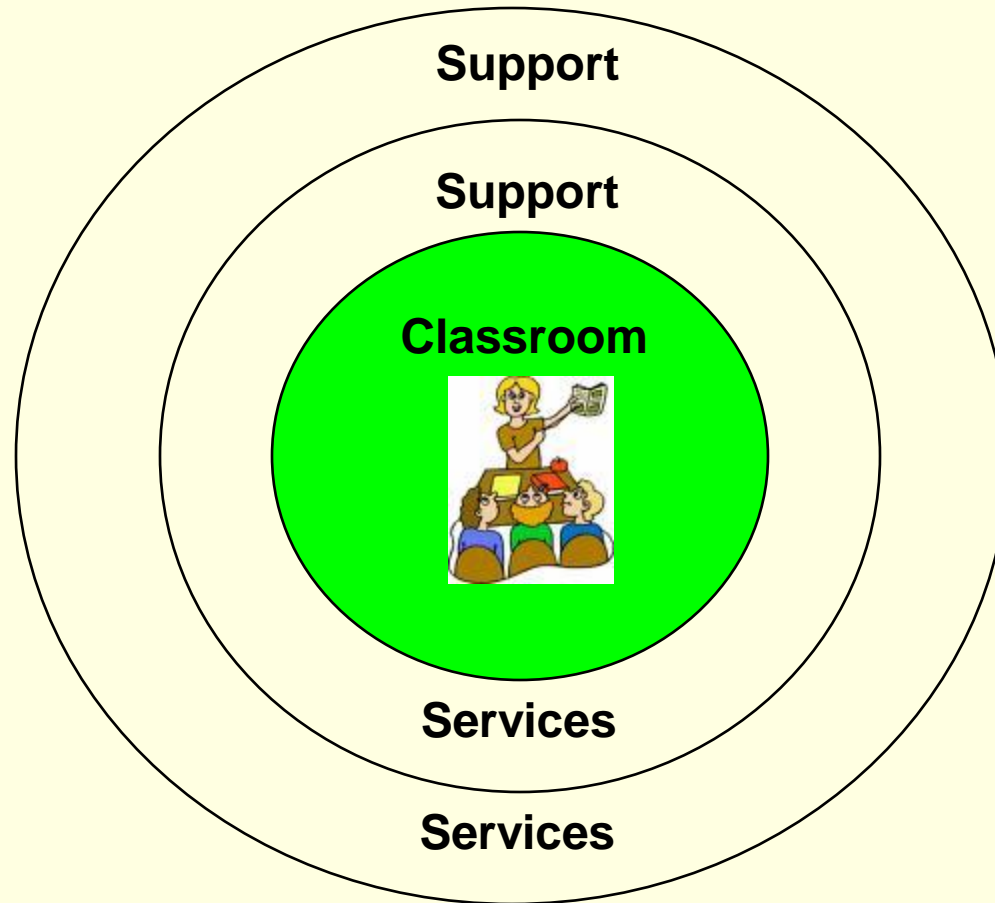
**2011-2012**

**Board of Education Public Hearing**

**March 24, 2011**

# THIS BUDGET REPRESENTS A PHILOSOPHY

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# What is a School District Budget?

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- **A Plan That Balances The Educational Needs of the Students With The Means of the Taxpayers**
- **Impact on the Classroom and Children is the Focus**
- **A Plan That Complies With The Tax Levy Cap Law**
- **Significant Restrictions Placed on Budget Growth**
- **Boards Cannot Carry Over Large Surplus**
- **Restrictions on Budget Transfers**
- **Restrictions on Administrative Costs**
- **Enrollment is Always a Factor**



# Wharton Enrollment Trends...

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■ <b>October 2011</b>	<b>728 (projected)</b>
■ <b>October 2010</b>	<b>803</b>
■ <b>October 2009</b>	<b>752</b>
■ <b>October 2008</b>	<b>736</b>
■ <b>October 2007</b>	<b>717</b>
■ <b>October 2006</b>	<b>697</b>
■ <b>October 2005</b>	<b>729</b>
■ <b>October 2004</b>	<b>743</b>
■ <b>October 2003</b>	<b>745</b>
■ <b>October 2002</b>	<b>792</b>
■ <b>October 2001</b>	<b>803</b>

# CAP COMPLIANCE

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- The proposed budget is within state limits for total spending and tax levy increase (2%)
- The proposed budget is under the maximum state limit for administrative costs.
- The proposed budget complies with the New Jersey efficiency standards

# FISCAL MANAGEMENT/ EFFICIENCY STANDARDS

**PER  
NJQSAC:  
E.2.a**

Every  
general  
(K-12)  
Instruction  
class has  
15 or more  
students.



**NEW JERSEY QUALITY SINGLE ACCOUNTABILITY CONTINUUM  
DISTRICT PERFORMANCE REVIEW (DPR)  
FISCAL MANAGEMENT**

District: \_\_\_\_\_ County Office: \_\_\_\_\_ Period of Review: \_\_\_\_\_

	POINT VALUE	DISTRICT SCORE			COUNTY SCORE			COMMENTS (COUNTY USE ONLY)
		Y E S	N O	S C O R E	Y E S	N O	S C O R E	
<b>E. EFFICIENCY</b>								
<b>SUGGESTED DOCUMENTATION</b>								
2. The district operations include four or more of the following circumstances:								transfer), CAFR (report of state and federal assistance), close-out reports, analysis of alternatives and quotes received prior to renewal of group and health insurance.
a. Every general (K-12) instruction classes has 15 or more students.								
b. Overtime for any given function represents less than 10% of actual expenditures on base salaries of that function.								
c. The child nutrition program operates without a general fund transfer or subsidy.								
d. [Prior to each renewal, the district								

# **NEW STAFF...**

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**ONE NEW PART-TIME “PRIDE 2” TEACHER**

**ONE NEW PART-TIME “PRIDE 2” AIDE**

**NO NEW ELEMENTARY SCHOOL TEACHERS**

**NO NEW ADMINISTRATORS**

**NO NEW STAFF IN ANY OTHER AREA**

# **PROGRAM ENHANCEMENTS**

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**Achieve 3000**

**Security Cameras**

**Soccer and Cross County Uniforms**

**Netbook Cart**

**Technology Infrastructure**

# Wharton Provides Comprehensive Athletic and Extra-Curricular Programs



**BASEBALL  
SOFTBALL**



**BASKETBALL – BOYS/GIRLS  
CHEERLEADING**



**CROSS COUNTRY - BOYS/GIRLS  
SOCCER – BOYS/GIRLS**



**ART CLUB**

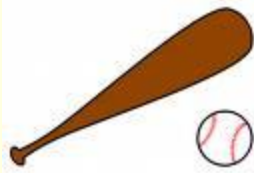
**COMPUTER CLUB**

**SOS/HOMEWORK CLUB**



**YEARBOOK CLUB**

**PERFORMING ARTS**



**BAND**



**NO CUTS TO ACTIVITIES**

# STATE AID...

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## ■ Percent of Wharton's Budget:

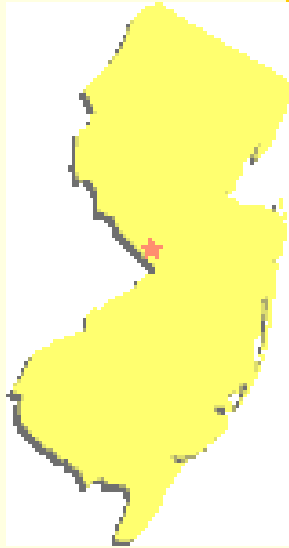
**2000-2001 = 25%**

**2009-2010 = 33.8%**

**2010-2011 = 26.3%**

**2011-2012 = 27.8%**

# Wharton School District Total State Aid...



■ 2001-02 Actual	\$ 1,998,372
■ 2002-03 Actual	\$ 1,984,502
■ 2003-04 Actual	\$ 2,162,767
■ 2004-05 Actual	\$ 2,166,919
■ 2005-06 Actual	\$ 2,177,449
■ 2006-07 Actual	\$ 2,198,993
■ 2007-08 Actual	\$ 2,300,174
■ 2008-09 Actual	\$ 3,331,819
■ 2009-10 Actual	\$ 3,710,701
■ 2010-11 Actual	\$ 3,375,223
■ 2011-12 Anticipated	\$ 3,622,998

# INCREASE IN STATE AID WILL PREVENT REDUCTION IN STAFF

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**Total Increase in Aid for 2011-2012:           \$ 247,775**

**Total “Ed Jobs” Aid for 2011-2012:           \$ 115,530**

# OTHER MAJOR COST FACTORS

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- **Increase in cost for health benefits of 25% or \$143,751 for 2009-2010.**
- **Estimated increase in cost for health benefits of 16% for 2011-2012**
- **Savings of \$95,820 in 2010-2011 due to three retirements and discontinued coordination of benefits**
- **When educationally appropriate, use of part-time staff with no benefits**



## “PRIDE 2”

- Create “PRIDE 2” Program at Wharton
- One part-time teacher and one aide
- Tuition revenue per student: \$47,040

# WHAT IF THIS BUDGET IS DEFEATED?

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**The Board will review the cost of the following services:**

- **All new purchases (Uniforms, Netbooks, Smart Boards)**
- **Classroom Aides (Non Special Education)**

# WHARTON UTILIZES ADDITIONAL EFFICIENCIES/SHARED SERVICES THAT SAVE OUR DISTRICT MONEY

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- NJACES – energy consortium
- NJACT – telecommunications consortium
- NJSBAIG - insurance
- SEMI – Medicaid reimbursement program
- Federal E-rate program
- Cooperative purchasing
- Transportation jointure agreements

# WHARTON IS AGGRESSIVE IN THE PURSUIT OF STATE & FEDERAL GRANTS

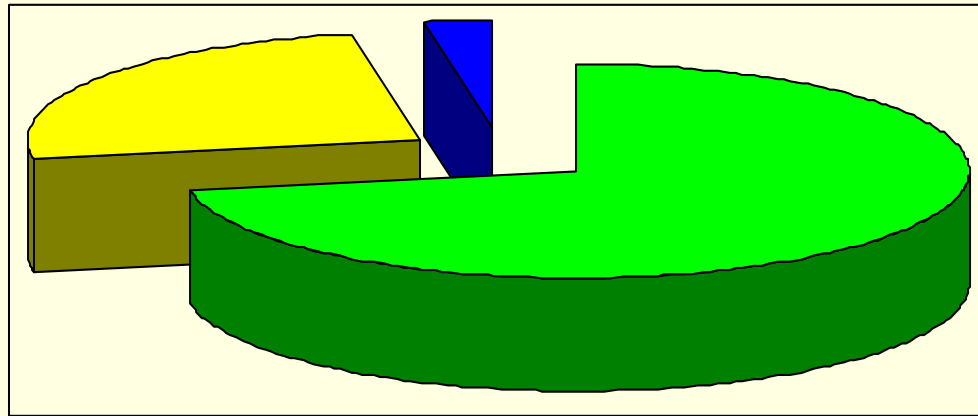
**\$432,432**

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- **IDEA** **\$ 171,043**
- **NCLB**  
**Title I, IIA, IID, III, IV (2010 FY)** **\$ 261,389**

# 2011-2012 CURRENT EXPENSE BUDGET

**\$11,048,211**



■ **Salaries & Benefits 72.2%**

■ **Supplies & Services 25%**

■ **Tuition 2.8%**

# THE BOTTOM LINE . . .

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**Current Expense**      **\$11,048,211**

**Percent Change**      **+ .5%**

# WHAT IS THE TAX IMPACT?...

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Municipality

Change  
Per Month

Wharton

+ \$ 11.02/month

On the average house of \$288,807

I  
M  
P  
A  
C  
T

# INCREASE PER AVERAGE HOUSE...

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■ **Wharton** **(Proposed)**  
**(\$288,807)** **+ \$ 132.20**

**The average home assessed value in  
2010-2011 was \$288,909.**



# Every Vote Counts!

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- Two years ago, the Wharton budget was defeated by four votes.



# REMEMBER...

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- This budget reflects the requirements of the S-1701 cap law and cap on the tax levy
- Surplus of approximately 1%
- Wharton offers an excellent education at a lower comparative per pupil cost than similar districts: \$14,269

# WHARTON IS A LOW SPENDING DISTRICT

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- **Shared services pioneer with Mine Hill**
- **Board approved spending freeze in 2009, 2010 and 2011**

# WHARTON IS A LOW SPENDING DISTRICT

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- Wharton's comparative per pupil costs: \$14,269
- Wharton's median administrator salary among the lowest in Morris County \$108,636
- Wharton's median teacher salary among the lowest in Morris County \$59,062

# **THANK YOU!**

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**Questions Welcomed!**

**Remember to Vote on April 27**

**Wharton Polls Open at 7:00 AM**