

05/05/2011

## MORRIS - WHARTON BORO

## Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2009 Actual	October 15, 2010 Actual	October 15, 2011 Estimated
Pupils on Roll Regular Full-Time	636	651	625
Pupils on Roll - Special Full-Time	167	121	130
Subtotal - Pupils On Roll	803	772	755
Private School Placements	3	9	6
Pupils Sent to Contracted Preschool Prog	56	52	71
Pupils Sent to Other Districts-Reg Prog	1	2	
Pupils Sent to Other Dists-Spec Ed Prog	5	3	
Pupils Received	12	7	6

## MORRIS - WHARTON BORO

## Advertised Revenues

Budget Category	Account	2009-10 Actual	2010-11 Revised	2011-12 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		72,248	130,487
Withdrawal from Current Expense Emergency Rsv	10-312		250,000	
Withdrawal from Maint. Reserve	10-310		104,000	
Revenues from Local Sources:				
Local Tax Levy	10-1210	7,057,979	7,400,221	7,474,224
Tuition	10-1300	313,720	209,038	234,563
Transportation Fees from Individuals	10-1410	8,385		
Other Restricted Miscellaneous Revenues	10-1XXX			3,620
Unrestricted Miscellaneous Revenues	10-1XXX	28,737	2,100	
SUBTOTAL		7,408,821	7,611,359	7,712,407
Revenues from State Sources:				
Extraordinary Aid	10-3131	21,741		31,876
Categorical Special Education Aid	10-3132	423,113	172,518	435,087
Equalization Aid	10-3176	2,228,656	2,760,199	2,607,335
Categorical Security Aid	10-3177	85,724		
Categorical Transportation Aid	10-3121	44,828		
SUBTOTAL		2,804,062	2,932,717	3,074,298
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	32,026	15,084	15,489
Equalization Aid - ARRA ESF	16-4520	500,293		
Equalization Aid - ARRA GSF	17-4521	19,367		
Education Jobs Fund	18-4522			115,530
SUBTOTAL		551,686	15,084	131,019
Actual Revenues (Over)/Under Expenditures		-300,599		
TOTAL OPERATING BUDGET		10,463,970	10,985,408	11,048,211
GRANTS AND ENTITLEMENTS				
Revenues from Local Sources	20-1XXX	1,213		
Revenues from State Sources:				
Preschool Education Aid	20-3218		442,506	548,700
Other Restricted Entitlements	20-32XX	225,590		
TOTAL REVENUES FROM STATE SOURCES		225,590	442,506	548,700
Revenues from Federal Sources:				
Title I	20-4411-4416	196,489	246,742	209,731
Title II	20-4451-4455		27,123	23,054
Title III	20-4491-4494		33,652	28,604
I.D.E.A. Part B (Handicapped)	20-4420-4429	377,871	194,444	171,043
Other	20-4XXX	294,965	314,319	
TOTAL REVENUES FROM FEDERAL SOURCES		869,325	816,280	432,432
TOTAL GRANTS AND ENTITLEMENTS		1,096,128	1,258,786	981,132
REPAYMENT OF DEBT				

Revenues from Local Sources:				
Local Tax Levy	40-1210	364,883	379,620	369,635
TOTAL REVENUES FROM LOCAL SOURCES		364,883	379,620	369,635
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	164,822	136,595	133,090
TOTAL LOCAL REPAYMENT OF DEBT		529,705	516,215	502,725
TOTAL REPAYMENT OF DEBT		529,705	516,215	502,725
TOTAL REVENUES/SOURCES		12,089,803	12,760,409	12,532,068

MORRIS - WHARTON BORO

Advertised Appropriations

Budget Category	Account	2009-10 Expenditures	2010-11 Rev. Approp.	2011-12 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	3,450,773	3,706,516	3,761,677
Special Education	11-2XX-100-XXX	1,224,928	1,181,257	1,268,958
Bilingual Education	11-240-100-XXX	188,756	148,464	56,934
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	31,759	36,173	38,739
School Sponsored Athletics	11-402-100-XXX	34,708	36,371	40,963
Other Instructional Programs	11-4XX-100-XXX	11,606	13,687	14,199
Before/After School Programs	11-421-XXX-XXX	12,049	18,814	9,325
Support Services:				
Tuition	11-000-100-XXX	336,734	308,159	305,000
Attendance and Social Work Services	11-000-211-XXX	16,674	15,104	15,683
Health Services	11-000-213-XXX	102,774	106,808	108,819
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	312,889	395,014	433,902
Guidance	11-000-218-XXX	139,453	150,312	155,906
Child Study Teams	11-000-219-XXX	341,976	389,208	574,925
Improvement of Instructional Services	11-000-221-XXX	134,609	156,411	135,435
Educational Media Services - School Library	11-000-222-XXX	89,240	98,258	103,363
Instructional Staff Training Services	11-000-223-XXX	4,242	4,570	4,661
General Administration	11-000-230-XXX	294,779	300,759	325,852
School Administration	11-000-240-XXX	278,908	284,142	259,801
Central Svcs & Admin Info Technology	11-000-25X-XXX	283,006	265,488	238,500
Deposit to Maintenance Reserve	10-606		104,000	
Operation and Maintenance of Plant Services	11-000-26X-XXX	828,328	834,046	843,958
Student Transportation Services	11-000-270-XXX	206,610	218,187	268,566
Deposit to Current Expense Emergency Reserve	10-607		250,000	
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,691,359	1,949,227	1,815,617
Total Support Services Expenditures		5,061,581	5,475,693	5,589,988
TOTAL GENERAL CURRENT EXPENSE		10,016,160	10,970,975	10,780,783
CAPITAL EXPENDITURES				
Equipment	12-XXX-XXX-73X	26,850	2,200	
Facilities Acquisition and Construction Services	12-000-4XX-XXX	420,960	3,577	258,618
TOTAL CAPITAL EXPENDITURES		447,810	5,777	258,618
Transfer of Funds to Charter Schools	10-000-100-56X		8,656	8,810
OPERATING BUDGET GRAND TOTAL		10,463,970	10,985,408	11,048,211
SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX	1,213		
Preschool Education Aid:				
Instruction	20-218-100-XXX			46,236
Support Services	20-218-200-XXX	225,590	442,506	487,926
Facilities Acquisition and Construction Services	20-218-400-XXX			14,538
TOTAL PRESCHOOL EDUCATION AID		225,590	442,506	548,700
Total State Projects		225,590	442,506	548,700
Federal Projects:				
Title I	20-XXX-XXX-XXX	196,489	246,742	209,731
Title II	20-XXX-XXX-XXX		27,123	23,054
Title III	20-XXX-XXX-XXX		33,652	28,604
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	377,871	194,444	171,043
Other Special Projects	20-XXX-XXX-XXX	294,965	314,319	
Total Federal Projects		869,325	816,280	432,432
TOTAL GRANTS AND ENTITLEMENTS		1,096,128	1,258,786	981,132
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	529,705	516,215	502,725
TOTAL REPAYMENT OF DEBT		529,705	516,215	502,725
Total Expenditures		12,089,803	12,760,409	12,532,068
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
Capital Reserve - Transfer to Repayment of Debt	11-1XX-100-930			
Transfer Property Sale Proceeds to Debt Svc Res	12-000-400-933			
	11-000-520-934			
TOTAL EXPENDITURES NET OF TRANSFERS		12,089,803	12,760,409	12,532,068

MORRIS - WHARTON BORO

Advertised Recapitulation of Balance

Audited	Audited	Estimated	Estimated
---------	---------	-----------	-----------

Budget Category	Balance 6/30/2009	Balance 6/30/2010	Balance 6/30/2011	Balance 6/30/2012
<b>Unassigned:</b>				
General Operating Budget	255,569	266,533	266,533	175,999
Repayment of Debt	1	1	0	0
<b>Restricted for Specific Purposes:</b>				
<b>General Operating Budget:</b>				
Capital Reserve	77,592	77,592	0	0
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	104,000	0	0
Legal Reserve	172,002	112,201	39,953	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	250,000	0	0
Restricted for Repayment of Debt	0	0	0	0

MORRIS - WHARTON BORO

Advertised Per Pupil Cost Calculations

2011 - 2012

	2008-09 Actual	2009-10 Actual	2010-11 Original Budget	2010-11 Revised Budget	2011-2012 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	12354	11671	13490	13765	14269
Total Classroom Instruction	7629	7700	8147	8454	8656
Classroom-Salaries and Benefits	7225	7370	7697	8034	8025
Classroom-General Supplies and Textbooks	250	181	226	243	320
Classroom-Purchased Services and Other	154	149	224	177	311
Total Support Services	2143	2055	2442	2260	2510
Support Services-Salaries and Benefits	1577	1575	1407	1508	1395
Total Administrative Costs	1284	1281	1239	1316	1304
Administration-Salaries and Benefits	946	957	863	914	931
Legal Costs	0	29	35	28	27
Total Operations and Maintenance of Plant	1190	1152	1078	1105	1135
Operations & Maintenance of Plant-Salary & Ben.	442	498	143	103	69
Total Food Services Costs	0	0	0	0	0
Total Extracurricular Costs	99	105	115	120	132
Total Equipment Costs	13	34	3	3	19
Employee Benefits as a % of Salaries	21.9	25.5	30.9	30.7	29.3

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2011 Comparative Spending Guide and can be found on the Department of Education's Internet address: <http://www.state.nj.us/education> under Finance, when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2010-11 revised appropriations and 2011-12 budgeted appropriations presented in this advertised budget. Total 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.

MORRIS - WHARTON BORO

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	11-12 Amount	Description of circumstances
Total Unusual Revenues:	0	Total Unusual Appropriations:	0

MORRIS - WHARTON BORO

Shared Services -- Description of Shared Services

WHARTON IS INVOLVED IN SHARED SERVICES AGREEMENT WITH THE MINE HILL SCHOOL DISTRICT FOR SUPERINTENDENT SERVICES. ALSO WHARTON SHARES SERVICES WITH MORRIS HILLS SCHOOL DISTRICT FOR CHILD STUDY TEAM SERVICES, TECHNOLOGY SERVICES, TRANSPORTATION SERVICES, AND CUSTODIAL SERVICES.

MORRIS - WHARTON BORO

22a. Estimated Tax Rate Information

A. Estimated 11-12 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS  
 General Fund School Levy 7,437,223 (A)  
 Estimated Net Taxable Valuation (as of 10/01/2010 ) 742,721,400 (B)  
 Estimated 11-12 General Fund School Tax Rate=(A)/(B)X100 1.0013 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS  
 Total School Levy 7,811,850 (D)  
 Estimated Net Taxable Valuation (as of 10/01/2010 ) 742,721,400 (E)  
 Estimated 11-12 Total School Tax Rate=(D)/(E)X100 1.0518 (F)

B. Estimated 11-12 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS  
 General Fund School Levy 7,437,223 (G)  
 Estimated Equalized Valuation (as of 10/01/2011 ) 733,825,700 (H)  
 Estimated 11-12 Equalized General Fund School Tax Rate=(G)/(H)X100 1.0135 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS  
 Total School Levy 7,811,850 (J)  
 Estimated Equalized Valuation (as of 10/01/2011 ) 733,825,700 (K)  
 Estimated 11-12 Equalized Total School Tax Rate=(J)/(K)X100 1.0645 (L)

MORRIS - WHARTON BORO

17. Salaries and Benefits of Certain District Employees

Name PAMELA HINMAN  
 Job Title Business Administrator  
 BOARD SECRETARY  
 Base Annual Salary 108,150  
 FTE 1.0  
 Shared with Another District? N  
 Member of Collective Bargaining ? N  
 Contract Terms:  
 Beginning Date of Contract 07/01/2010  
 Ending Date of Contract 06/30/2011  
 Annual Work Days 260  
 Annual Vacation Days 20  
 Annual Sick Days 12  
 Annual Personal Days 3  
 Annual Consulting Days 0  
 Other Non-working days 0  
 Description-Other Non-working Days

Benefits:  
 Allowances 0  
 Bonuses 0  
 Stipends 0  
 District Contributions above Teacher amount for:  
 Health Insurance 0  
 Dental Insurance 0  
 Life Insurance 0  
 Other Insurances 0  
 Retirement Plans 0

Post-Employment Benefits 0  
 Description of:  
 Buyback of Sick Days  
 Buyback of Vac. Days  
 Buyback of Personal Days  
 Other Post-Emp. Benefits  
 Other Post-Emp. Benefits  
 Other Post-Emp. Benefits

In-Kind and Other Remuneration 0  
 Description of:  
 Annual Buyback of Sick Days  
 Annual Buyback of Vac. Days  
 Annual Buyback of Personal Days  
 All Other In-Kind/Remuneration

Additional Comments

MORRIS - WHARTON BORO

17. Salaries and Benefits of Certain District Employees

Name ALAN BOCCHINO  
 Job Title Coordinator/Dir./Mgr./Supvr.  
 CURRICULUM AND INSTRUCTION  
 Base Annual Salary 121,432  
 FTE 1.0  
 Shared with Another District? N  
 Member of Collective Bargaining ? N  
 Contract Terms:  
 Beginning Date of Contract 07/01/2010  
 Ending Date of Contract 06/30/2011  
 Annual Work Days 260  
 Annual Vacation Days 20  
 Annual Sick Days 12  
 Annual Personal Days 3  
 Annual Consulting Days 0  
 Other Non-working days 0  
 Description-Other Non-working Days

Benefits:  
 Allowances 0  
 Bonuses 0  
 Stipends 0  
 District Contributions above Teacher amount for:  
 Health Insurance 0  
 Dental Insurance 0  
 Life Insurance 0  
 Other Insurances 0  
 Retirement Plans 0

Post-Employment Benefits 0  
 Description of:  
 Buyback of Sick Days  
 Buyback of Vac. Days  
 Buyback of Personal Days  
 Other Post-Emp. Benefits  
 Other Post-Emp. Benefits  
 Other Post-Emp. Benefits

In-Kind and Other Remuneration 0  
 Description of:  
 Annual Buyback of Sick Days  
 Annual Buyback of Vac. Days  
 Annual Buyback of Personal Days  
 All Other In-Kind/Remuneration

Additional Comments

MORRIS - WHARTON BORO

17. Salaries and Benefits of Certain District Employees

Name CHRISTOPHER HERDMAN  
 Job Title Principal  
 MIDDLE SCHOOL  
 Base Annual Salary 105,625  
 FTE 1.0  
 Shared with Another District? N  
 Member of Collective Bargaining ? N  
 Contract Terms:  
 Beginning Date of Contract 07/01/2010  
 Ending Date of Contract 06/30/2011  
 Annual Work Days 260  
 Annual Vacation Days 20  
 Annual Sick Days 12  
 Annual Personal Days 3  
 Annual Consulting Days 0  
 Other Non-working days 0  
 Description-Other Non-working Days

Benefits:  
 Allowances 480  
 Bonuses 0  
 Stipends 0  
 District Contributions above Teacher amount for:  
 Health Insurance 0  
 Dental Insurance 0

Life Insurance	0
Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	0
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

Additional Comments

MORRIS - WHARTON BORO

17. Salaries and Benefits of Certain District Employees

Name	PAMELA BLALOCK
Job Title	Principal
	ELEMENTARY SCHOOL
Base Annual Salary	107,174
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2010
Ending Date of Contract	06/30/2011
Annual Work Days	260
Annual Vacation Days	20
Annual Sick Days	12
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:	
Allowances	480
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0

Post-Employment Benefits	0
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	

In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

Additional Comments