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Date: Mon, 5 Apr 2010 09:50:22 -0400

Attachments:

User Friendly budget

03/31/2010

MORRIS - WHARTON BORO

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2008 Actual	October 15, 2009 Actual	October 15, 2010 Estimated
Pupils on Roll Regular Full-Time	584	636	642
Pupils on Roll - Special Full-Time	149	167	167
Pupils on Roll - Special Shared-Time	1		
Private School Placements	6	3	3
Pupils Sent to Contracted Preschool Prog	48	56	55
Pupils Sent to Other Districts-Reg Prog		1	
Pupils Sent to Other Dists-Spec Ed Prog	3	5	4
Pupils Received	8	12	5

MORRIS - WHARTON BORO

Advertised Revenues

Budget Category	Account	2008-09 Actual	2009-10 Revised	2010-11 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303			72,248
Withdrawal from Cap Res-for Local Share	10-307		77,592	
Withdraw from Cap Res-Excess Cost & Oth Cap Prj	10-309	175,000		
Revenues from Local Sources:				
Local Tax Levy	10-1210	7,085,534	7,057,979	7,400,221
Tuition	10-1300	213,980	277,930	209,038
Transportation Fees from Other LEAs	10-1420-1440	20,646	6,830	
Interest Earned on Capital Reserve Funds	10-1XXX	66		
Unrestricted Miscellaneous Revenues	10-1XXX	27,448	7,000	2,100
SUBTOTAL		7,347,674	7,349,739	7,611,359
Revenues from State Sources:				
Extraordinary Aid	10-3131	15,135	10,000	
Other State Aids	10-3XXX	5,568		
Categorical Special Education Aid	10-3132	403,141	423,113	172,518
Equalization Aid	10-3176	2,700,921	2,863,993	2,760,199
Categorical Security Aid	10-3177	137,485	131,883	
Categorical Transportation Aid	10-3121	48,602	61,594	
SUBTOTAL		3,310,852	3,490,583	2,932,717
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200		19,170	15,084
SUBTOTAL				15,084
Actual Revenues (Over)/Under Expenditures		-234,236		
TOTAL OPERATING BUDGET		10,599,290	10,937,084	10,631,408
GRANTS AND ENTITLEMENTS				
Revenues from Local Sources	20-1XXX	4,787		
Revenues from State Sources:				
Preschool Education Aid	20-3218	217,125	230,118	442,506
TOTAL REVENUES FROM STATE SOURCES		217,125	230,118	442,506
Revenues from Federal Sources:				
Title I	20-4411-4416	158,825	165,707	171,670
I.D.E.A. Part B (Handicapped)	20-4420-4429	177,362	203,855	161,838
Other	20-4XXX	288,661	279,977	314,319
TOTAL REVENUES FROM FEDERAL SOURCES		624,848	649,539	647,827
TOTAL GRANTS AND ENTITLEMENTS		846,760	879,657	1,090,333
REPAYMENT OF DEBT				
Revenues from Local Sources:				
Local Tax Levy	40-1210	368,316	364,883	379,620
TOTAL REVENUES FROM LOCAL SOURCES		368,316	364,883	379,620
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	166,295	164,822	136,595
TOTAL LOCAL REPAYMENT OF DEBT		534,611	529,705	516,215
TOTAL REPAYMENT OF DEBT		534,611	529,705	516,215
TOTAL REVENUES/SOURCES		11,980,661	12,346,446	12,237,956

MORRIS - WHARTON BORO

Advertised Appropriations

Budget Category	Account	2008-09 Expenditures	2009-10 Rev. Approp.	2010-11 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	3,440,183	3,539,667	3,717,840
Special Education	11-2XX-100-XXX	1,271,742	1,345,412	1,223,213
Bilingual Education	11-240-100-XXX	229,713	199,285	148,464
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	36,223	36,782	36,173
School Sponsored Athletics	11-402-100-XXX	27,998	35,024	36,371
Other Instructional Programs	11-4XX-100-XXX	26,009	12,958	13,687
Before/After School Programs	11-421-XXX-XXX		18,108	18,814
Support Services:				
Tuition	11-000-100-XXX	298,579	311,414	308,159
Attendance and Social Work Services	11-000-211-XXX	17,765	16,778	19,071
Health Services	11-000-213-XXX	100,660	106,451	105,243
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	388,447	375,761	403,579
Guidance	11-000-218-XXX	138,130	80,553	147,837
Child Study Teams	11-000-219-XXX	347,589	358,228	329,559
Improvement of Instructional Services	11-000-221-XXX	146,063	163,770	156,411
Educational Media Services - School Library	11-000-222-XXX	104,351	96,123	98,258
Instructional Staff Training Services	11-000-223-XXX	908	5,550	4,570
General Administration	11-000-230-XXX	317,866	330,591	300,759
School Administration	11-000-240-XXX	317,901	297,133	273,872
Central Svcs & Admin Info Technology	11-000-25X-XXX	238,578	256,418	262,844
Operation and Maintenance of Plant Services	11-000-26X-XXX	871,454	1,014,549	844,837
Student Transportation Services	11-000-270-XXX	225,591	281,216	218,187
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,456,536	1,544,662	1,949,227
Total Support Services Expenditures		4,970,418	5,239,197	5,422,413
TOTAL GENERAL CURRENT EXPENSE		10,002,286	10,426,433	10,616,975
CAPITAL EXPENDITURES				
Deposit to Capital Reserve	10-604	95,540		
Interest Earned on Capital Reserve	10-604	66		
Equipment	12-XXX-XXX-73X	10,000	2,200	2,200
Facilities Acquisition and Construction Services	12-000-4XX-XXX	316,398	420,960	3,577
Capital Reserve-Transfer to Capital Expend Fund	12-000-4XX-931	175,000	77,592	
TOTAL CAPITAL EXPENDITURES		597,004	500,752	5,777
Transfer of Funds to Charter Schools	10-000-100-56X		9,899	8,656
OPERATING BUDGET GRAND TOTAL		10,599,290	10,937,084	10,631,408
SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX	4,787		
Preschool Education Aid:				
Instruction	20-218-100-XXX	1,600		
Support Services	20-218-200-XXX	215,525	230,118	442,506
TOTAL PRESCHOOL EDUCATION AID		217,125	230,118	442,506
Total State Projects		217,125	230,118	442,506
Federal Projects:				
Title I	20-XXX-XXX-XXX	158,825	165,707	171,670
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	177,362	203,855	161,838
Other Special Projects	20-XXX-XXX-XXX	288,661	279,977	314,319
Total Federal Projects		624,848	649,539	647,827
TOTAL GRANTS AND ENTITLEMENTS		846,760	879,657	1,090,333
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	534,611	529,705	516,215
TOTAL REPAYMENT OF DEBT		534,611	529,705	516,215
Total Expenditures		11,980,661	12,346,446	12,237,956
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
Local Contrib-Transfer to Grants & Entitlements	11-1XX-100-930			
Capital Reserve - Transfer to Repayment of Debt	12-000-400-933			
Transfer Property Sale Proceeds to Debt Svc Res	11-000-520-934			
TOTAL EXPENDITURES NET OF TRANSFERS		11,980,661	12,346,446	12,237,956

MORRIS - WHARTON BORO

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2008	Audited Balance 6/30/2009	Estimated Balance 6/30/2010	E
Unassigned:				
General Operating Budget	199,719	255,568	255,568	
Repayment of Debt	1	1	0	
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	156,986	77,592	0	
Adult Education Programs	0	0	0	
Maintenance Reserve	0	0	0	
Legal Reserve	0	172,002	66,680	
Tuition Reserve	0	0	0	
Current Expense Emergency Reserve	0	0	0	
Restricted for Repayment of Debt	0	0	0	

MORRIS - WHARTON BORO

Advertised Per Pupil Cost Calculations

2010 - 2011

	2007-08 Actual	2008-09 Actual	2009-10 Original Budget	2009-10 Revised Budget	2010-2011 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	11501	12354	14229	13006	13490
Total Classroom Instruction	6867	7629	8481	7753	8147
Classroom-Salaries and Benefits	6584	7225	7922	7241	7697
Classroom-General Supplies and Textbooks	188	250	252	230	226
Classroom-Purchased Services and Other	94	154	307	281	224
Total Support Services	1998	2143	2256	2062	2442
Support Services-Salaries and Benefits	1480	1577	1586	1450	1407
Total Administrative Costs	1271	1284	1361	1244	1239
Administration-Salaries and Benefits	976	946	820	749	863
Legal Costs	0	0	42	39	34
Total Operations and Maintenance of Plant	1276	1190	1485	1357	1078
Operations & Maintenance of Plant-Salary & Ben.	417	442	536	490	143
Total Food Services Costs	0	0	0	0	0
Total Extracurricular Costs	80	99	118	108	115
Total Equipment Costs	0	13	3	3	3
Employee Benefits as a % of Salaries	22.8	21.9	23.6	23.6	30.9

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2010 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 2009-10 revised appropriations and 2010-11 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	10-11 Amount	Description of circumstances
00200	TUITION	209,038	STUD GRAD & MINE HILL START UP CLASS
00253	MISC REVENUE	2,100	DEC IN INTEREST RATE AND MISC REV
00370	STATE AID	2,932,717	LOSS OF STATE AID
12680	HEALTH BENEFITS	1,320,374	INCREASE OF STATE HEALTH BENEFITS
Total Unusual Revenues:		3,143,855	Total Unusual Appropriations: 1,320,374

MORRIS - WHARTON BORO

Shared Services -- Description of Shared Services

The Wharton School District currently shares administrative services with the Mine Hill School District for the following positions: Superintendent, Director of Special Education and Child Study Team Services. Child Study teams services and Substitute calling services also shared. The Wharton School District leases two classrooms from the Mine Hill School District for PSD and Autistic programs. A mutual assistance agreement between the districts is also in place to provide back up and emergency support for custodial/maintenance and health services on an as needed basis.

The Borough of Wharton provides the District with maintenance services for District athletic fields, garbage collection and snowplowing.

For 2010-11 Wharton is planning to outsource the entire Child Study Team along with the Special Services Director. Also, sharing services with Custodians with the Morris Hills Regional School District. The one transportation route will be outsourced to another District.

MORRIS - WHARTON BORO

22a. Estimated Tax Rate Information

A. Estimated 10-11 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
General Fund School Levy	7,229,100 (A)
Estimated Net Taxable Valuation (as of 10/10/2010)	742,721,400 (B)
Estimated 10-11 General Fund School Tax Rate=(A)/(B)X100	0.9733 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy 7,601,352 (D)
 Estimated Net Taxable Valuation (as of 10/10/2010) 742,721,400 (E)
 Estimated 10-11 Total School Tax Rate=(D)/(E)X100 1.0234 (F)

B. Estimated 10-11 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy 7,229,100 (G)
 Estimated Equalized Valuation (as of 10/01/2009) 834,959,921 (H)
 Estimated 10-11 Equalized General Fund School Tax Rate=(G)/(H)X100 0.8658 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy 7,601,352 (J)
 Estimated Equalized Valuation (as of 10/01/2009) 834,959,921 (K)
 Estimated 10-11 Equalized Total School Tax Rate=(J)/(K)X100 0.9104 (L)

MORRIS - WHARTON BORO

17. Salaries and Benefits of Certain District Employees

Name PAMELA HINMAN
 Job Title Business Administrator
 FACILITY COORDINATOR
 Base Annual Salary 105,000
 FTE 1.0
 Shared with Another District? N
 Member of Collective Bargaining ? N
 Contract Terms:
 Beginning Date of Contract 07/01/2009
 Ending Date of Contract 06/30/2010
 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 DR ERNEST PALESTIS
 Job Title Superintendent
 Base Annual Salary 100,800
 FTE 0.6
 Shared with Another District? Y
 District Name MINE HILL TWP
 Job Description in other district SUPERINTENDENT
 Member of Collective Bargaining ? N

Contract Terms:
 Beginning Date of Contract 09/01/2009
 Ending Date of Contract 06/30/2010
 Annual Work Days 240
 Annual Vacation Days 0
 Annual Sick Days 0
 Annual Personal Days 0
 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.

Base Annual Salary 122,610
 FTE 1.0
 Shared with Another District? N
 Member of Collective Bargaining ? N
 Contract Terms:
 Beginning Date of Contract 07/01/2009
 Ending Date of Contract 06/30/2010
 Annual Work Days 240
 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 20,000
 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

Base Annual Salary 102,550
FTE 1.0
Shared with Another District? N
Member of Collective Bargaining ? N
Contract Terms:
Beginning Date of Contract 07/01/2009
Ending Date of Contract 06/30/2010
Annual Work Days 240
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 PAMELA BLALOCK
Job Title Principal

Base Annual Salary 103,772
FTE 1.0
Shared with Another District? N
Member of Collective Bargaining ? N
Contract Terms:
Beginning Date of Contract 07/01/2009
Ending Date of Contract 06/30/2010
Annual Work Days 240
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 AMY RYAN
 Job Title Coordinator/Dir./Mgr./Supvr.
 Base Annual Salary 57,000
 FTE 0.6
 Shared with Another District? Y
 District Name MINE HILL TWP
 Job Description in other district CHILD STUDY TEAM SUPERVISOR
 Member of Collective Bargaining ? N
 Contract Terms:
 Beginning Date of Contract 07/01/2009
 Ending Date of Contract 06/30/2010
 Annual Work Days 240
 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