

Budget 301: The 2012-2013 Denville Proposed K-8 School Budget



A presentation by Mr. Davison, Dr. Clark,
and The Denville Board of Education
Denville Township Schools
March 5, 2012

Just a reminder that...

Denville School District is K-8 **ONLY**



Lakeview
K-5
718 Students
Built 1957



Riverview
K-5
431 Students
Built 1951



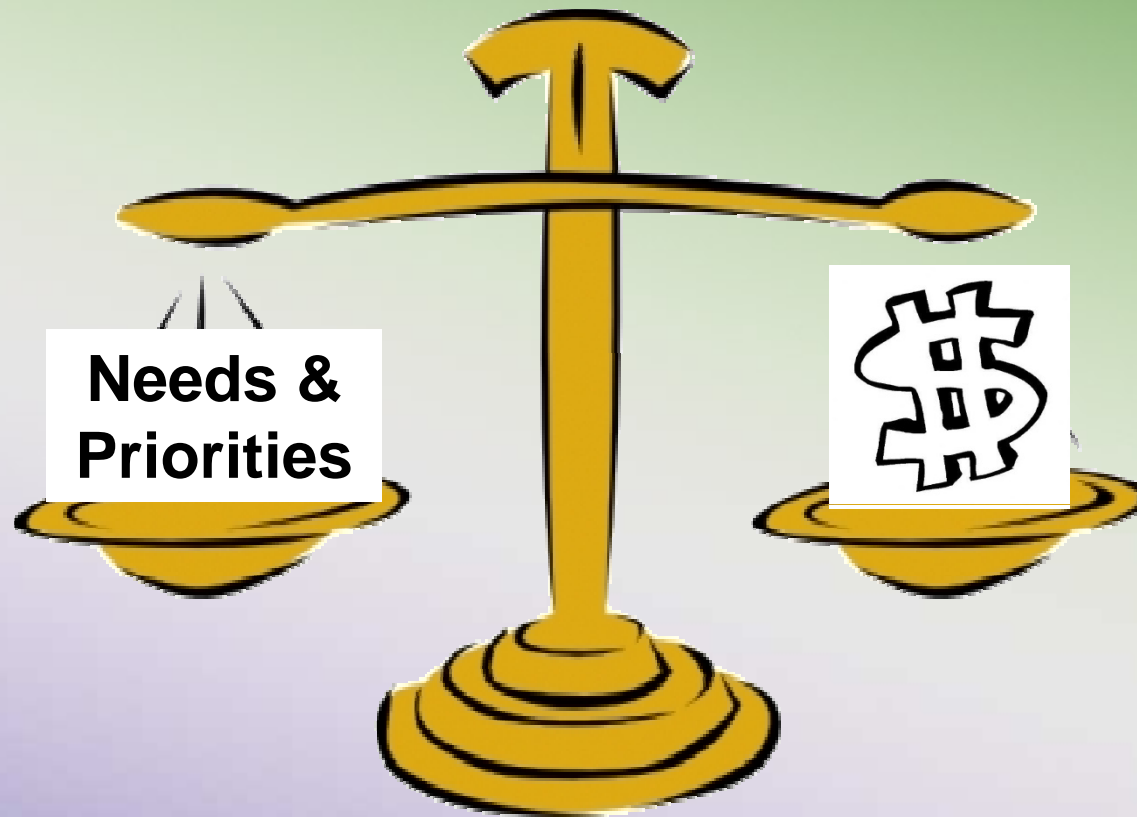
Valleyview
6-8
683 Students
Built 1962

3 Schools - 1832 Students*

DENVILLE TOWNSHIP PUBLIC SCHOOLS

* As of January 2012

What is a School Budget? - *Refresher*

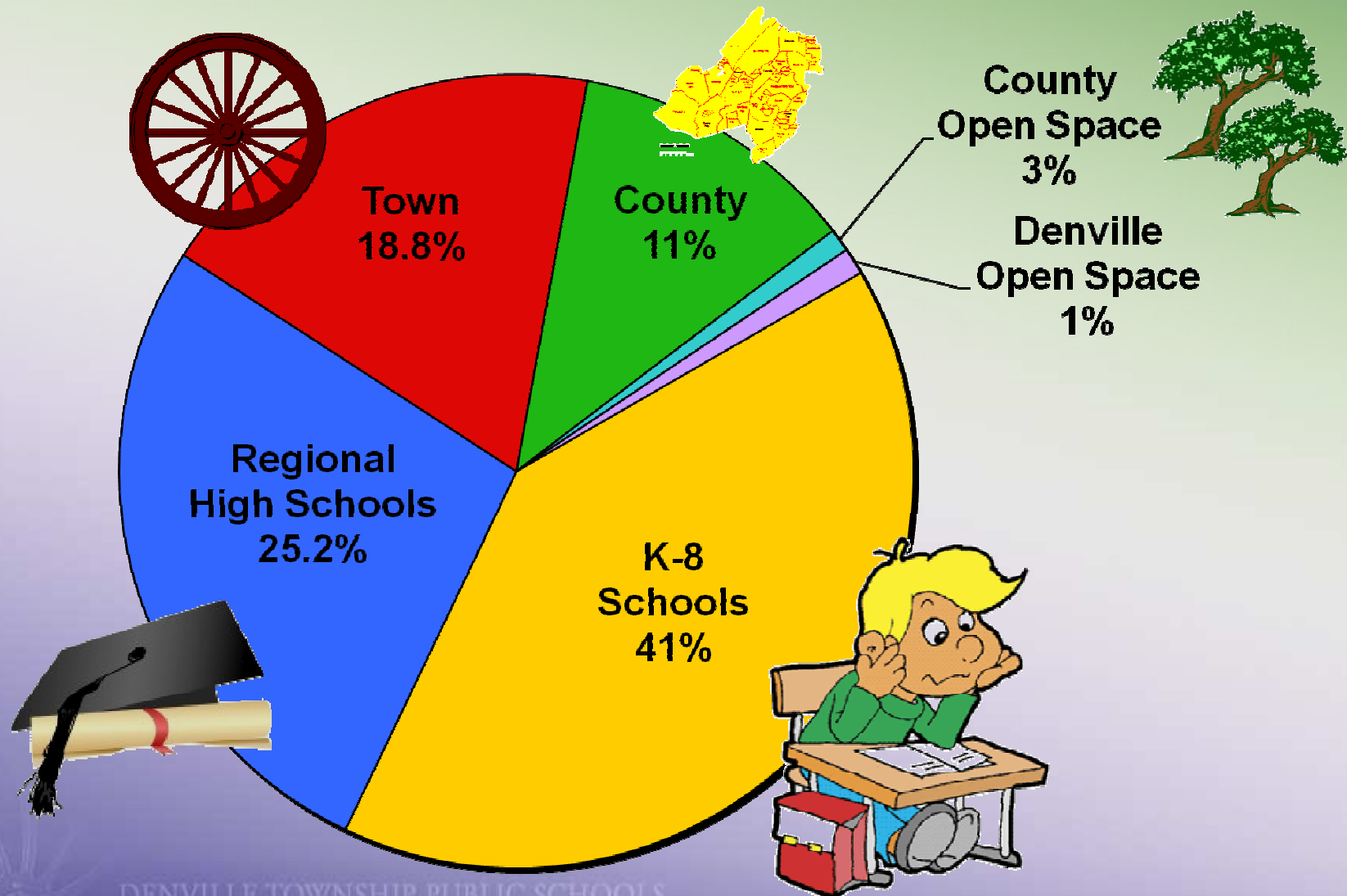


Your School's Fiscal Year (July 1st - June 30th)

It's developed now for the *upcoming* year

Submitted to you for review / approval in March/April

Where do Our Property Taxes Go?



DENVILLE TOWNSHIP PUBLIC SCHOOLS

SOURCE DENVILLE BUSINESS ADMINISTRATOR

Building the 2012-2013 K-8 Denville Budget

Step 1 - Review Required Spending

- + **Contracted Salaries**, (Negotiated, then fixed for 3 years)
- + **Contracted Health Benefits** (Negotiated, then the benefits are fixed for 3 years, however the costs are not.)
- + **Mandated Special Education Spending**
- + **Mandated Professional Services**: Lawyer, Auditor, Architect
- + **Essential Building Maintenance**: Custodial supplies & repairs
- + **Transportation**: Required maintenance, fuel, state mandates
- + **Mandated Insurances**
- + **Fixed Equipment Costs** (financing on computers, trailers, buses)
- + **State Mandated Testing Services, Teacher Evaluation System**

TOTAL REQUIRED SPENDING

DENVILLE TOWNSHIP PUBLIC SCHOOLS

Building the 2012-2013 K-8 Denville Budget

Step 2 – Identify Variable Costs

- + **Trends analysis to estimate any increases in current costs**
(done by Business Admin.)

- + **Superintendent, Principals & District Administration review:**
 - + **Curriculum needs**
 - + **State mandates**
 - + **Textbook review cycle**
 - + **Professional development**
 - + **Building equipment**
 - + **Classroom supplies**
 - + **Technology needs**

TOTAL VARIABLE COSTS

The 2012-13 Proposed Denville K-8 School Budget



Instruction
\$8,485,188



Special Ed
\$2,637,004



OOD –Tuition
\$620,736



Basic Skills
\$252,314



Bilingual Ed – ESL
\$54,556



Extracurricular
\$136,243



Support Svc
\$3,168,500

The 2012-13 Proposed Denville K-8 School Budget



Administration
\$1,831,444



Maintenance
\$1,766,647



Transportation
\$1,869,623



Benefits
\$5,247,796



Capital Outlay
\$1,209,969



Grants
\$478,000



Charter Sch.
\$142,000



Debt Svc
\$601,000

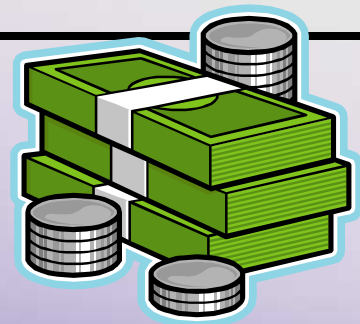
Building the 2012-2013 K-8 Denville Budget

Step 3 – State and Federal Aid & Income

(Revenue, other than Local Taxes)

- + **State Aid:** Given by Department of Education - \$192,779 increase over last year's numbers
- + **Federal Aid:** Calculated on trend analysis and projections
- + **Bank Interest:** Calculated by trend analysis and projections
- + **Tuition:** Based on current/expected contracts and trend analysis
- + **Miscellaneous Revenues**

TOTAL REVENUE NOT FROM TAXES



How do we build your Budget?
Step 4 - Calculate Tax Levy



+

TOTAL REQUIRED SPENDING

TOTAL VARIABLE COSTS

-

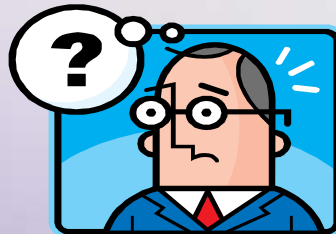
(TOTAL REVENUE NOT FROM TAXES)

**LOCAL TAXES NEEDED TO
SUPPORT BUDGET**

For 2012/13, for General Fund this is \$25,843,825

***Step 4 Cont.:
Calculation of Your K-8 Tax Levy***

Budget Cap:
Local tax levy increase
cannot exceed **2%** per year on
General Fund Taxes

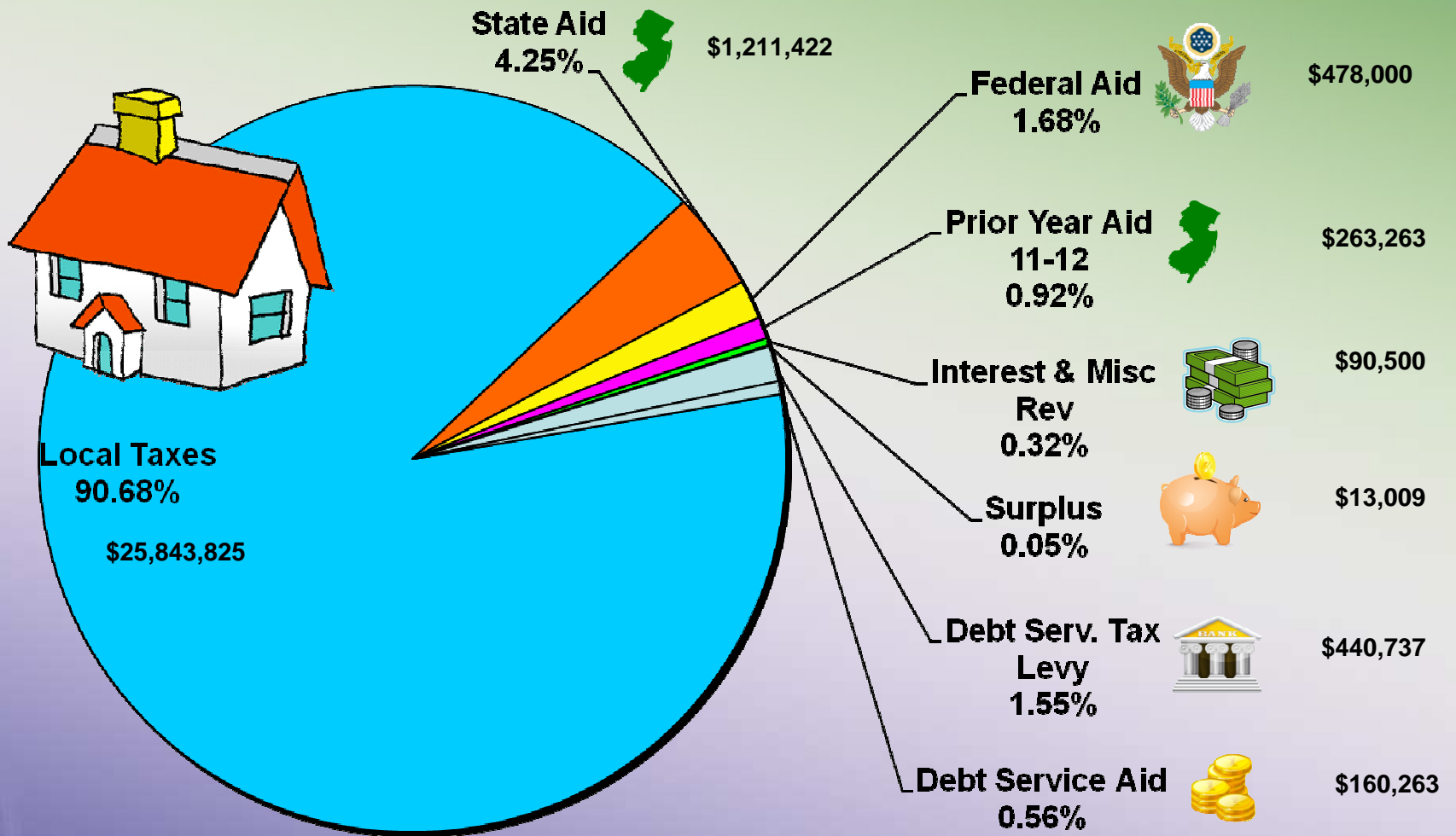


If it goes over, we need to cut expenses
or put the budget to a vote in Nov.

Calculation of Budgetary Cap for Denville for 2012-13 School Year

- Denville's 2011-12 K-8 G.F. Taxes \$25,337,084
 - Percentage increase for 2012-13 2.00%
 - K-8 Tax Levy Cap for 2012-13 G.F. \$25,843,825
- * G.F. stands for General Fund

Where does your Denville K-8 school budget revenue come from?



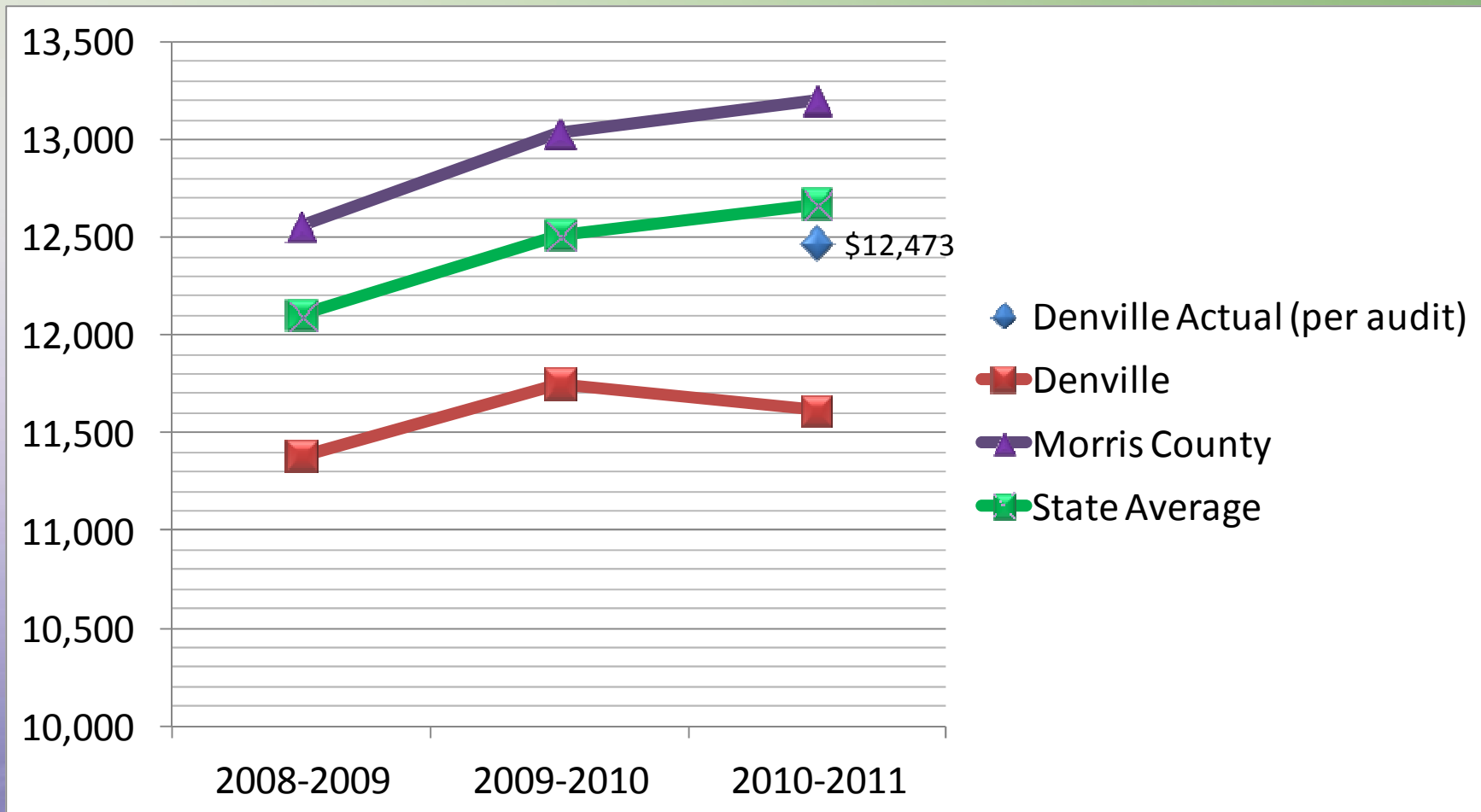
ESTIMATED K-8 TAX IMPACT

	K-8 Prelim Budget 2012-13	Prior Year Budget 2011-12
Local Tax for K-8 district – General Fund (this has the 2% cap)	\$25,843,825	\$25,337,084
Debt Service Taxes (for outstanding bonds)	\$440,737	\$398,616
Total Taxes for K-8	\$26,284,562	\$25,735,700
Increase Local Tax for K-8 District	\$548,862	\$393,037
% Increase for K-8 taxes	2.13%	1.55%
Assessed Valuation of Denville		
•* As of 1/1/2012: \$2,275,613,800		
•* As of 1/1/2011: \$2,280,491,100		
Effect on Average Home (assessed at \$310,400)	\$3,585.29	\$3,502.91
K-8 Taxes percent increase	2.35%	1.76%
Dollar increase for K-8 Taxes on Average home for 2012-2013 year	\$82.37	\$60.59
• Increase per month	\$6.86	\$5.05
• Increase per day	\$0.23	\$0.17

* Assessed Valuation provided by Denville Tax Assessor

Budgetary Per Pupil Cost

Group: K-8 751+ Pupil



Budgetary Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school. Denville 10-11 actual is based on the 2010-11 audit which was not available during the development of the Taxpayer's Guide to Education Spending (2011).

Source: Taxpayer's Guide to Education Spending May 2011

Further breakdown of costs per student

What is cost per pupil as it relates to total budget and total taxes

For 2012-13, costs break down as follows:



- Total Budget per pupil: \$15,843
- Total Taxes per pupil: \$14,611

Total Budget per pupil = $\$28,501,019$ (Total Budget) / 1,799 (Projected Enrollment)

Total Taxes per pupil = $\$26,284,562$ (Total Taxes including Debt Service) / 1,799 (Projected Enrollment)

HIGHLIGHTS OF 2012-13 K-8 BUDGET

- Funding for Math Textbooks 6-8, Social Studies curriculum materials, and 1 literacy consultant to support new common core standards.
- Addition of Foundations phonics program for Gen. Ed K-2 Classes.
- Additional BSI teacher at middle school.
- \$35,000 for new Teacher Evaluation System, inclusive of license, evaluation tools and administrative certification.
- Nursing clerical support 3 hours per week at each school.
- Purchase of 165 new computers to replace old/outdated computers.
- 5 new FM Systems / 3 SMART Response Systems/ 7 Document Cameras.
- 8 I-Pads for administration of new teacher evaluation system.
- 36 I-Pads for Teacher Pilot System.
- New floor scrubber at Valleyview gymnasium.
- Lease purchase of a replacement 26 passenger bus.



HIGHLIGHTS OF 2012-13 K-8 BUDGET

- Capital Projects

- Valleyview

- Roof Replacement (“B” Wing)
 - Locker Replacement (Upper “B” Wing)
 - A/C replacement over Server Room

- Lakeview

- Roof Repair (“B” and “C” Wing Intersection)
 - Table Replacement in All Purpose Room
 - Brick Re-pointing by Cafeteria and Chimney Cap

- Riverview

- Flooring (6 classrooms)
 - Moneys set aside for roof replacement

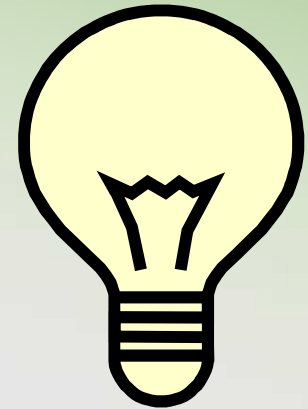
- District

- Demolition of Old Administration Building



Highlights of 2012-2013 K-8 Budget

- Changes in Curriculum and Teacher Evaluation to meet new state requirements
- Continues Repairs to infrastructure
- Plan in place to take on Riverview Roof Repair



What the budget doesn't have

This budget is not inclusive of all recommended repairs.



However, after this budget, all Tier 2 priority projects, minus the Riverview Roof will now be complete.

Riverview Roof Target Completion date - 2013-2014 budget

DENVILLE TOWNSHIP PUBLIC SCHOOLS

What we have completed over the past few years...?

Instruction & Program

- Curriculum Revisions
 - Math K-5
 - Performing Arts (Music & Art)
 - Social Studies
 - English Language Arts
 - Added Envision K-5
 - Units of Study for Writing K-5
- Special Education
 - Inclusion Pre-K
 - Foundations / Just Words Implementation
 - ESL – Two years of Sheltered Instruction Observation Protocol
 - Formation of Challenges Have a Thoughtful Solution (CHATS)
 - Restructure of ESY to be more academically focused with Direct Social Skills Instruction.

Capital Projects



- Riverview
 - Brick Replacement/Stucco Repair
 - Replace PA System
 - Retaining Wall
- Lakeview
 - Replace 2 boilers and Renovate
 - Abatement in Boiler Room
 - Plumbing Work and Water Heater Upgrade
 - Parking
- Valleyview
 - Replace Fire Doors
 - Replace 2 Boilers and Renovate
 - Abatement in Boiler Room
 - Oil Abatement
 - Interior Door Hardware Upgrades

Raising Standards & Providing Opportunities

- Curricular priorities in this budget include:
 - Piloting a new teacher evaluation system to enhance instruction and assessment reliability.
 - Rewriting and improving our grades 6-8 math curriculum, while aligning with the Common Core Standards.
 - Revising the English Second Language (ESL), Gifted & Talented, Library Media, and Elementary Report Cards programs to align to the New Jersey Curriculum Core Content Standards.
 - We will be providing the materials and training to support student and teacher growth and learning in the areas of new standards and curriculum implementation.
 - The district will continue to fund professional development with workshops, conferences, resource materials and coaching to improve instructional practices, content, knowledge and student achievement.
 - Identified Middle School Cycle classes will be revised based on the recommendation from the Valleyview Cycle Class Review Committee.

	PRELIMINARY	CURRENT
	BUDGET	BUDGET
	2012-2013	2011-2012
REVENUE:		
Local Tax Levy Current Expense	\$ 25,843,825	\$ 25,337,084
<i>Ed Jobs Grant</i>	-	58,224
State Aid	1,211,422	755,380
Additonal State Aid	263,263	-
Budgeted Fund Balance	13,009	74,638
Other Revenues	90,500	131,515
State and Federal Grants	478,000	591,754
Debt Service Local Tax Levy	440,737	398,616
Debt Service Reserve	-	38,299
State Aid Debt Service	160,263	158,873
	<u>\$ 28,501,019</u>	<u>\$ 27,544,383</u>
EXPENDITURES:		
Instruction - Regular Programs	8,485,188	8,453,761
Special Education	2,637,004	2,589,597
Tuition	620,736	758,311
Basic Skills	252,314	264,682
Bilingual Education - ESL	54,556	46,593
Extracurricular activities	136,243	131,250
Support Services	3,168,500	3,085,863
Administration Support Services	1,831,444	1,947,222
Operation and Maintenance	1,766,647	2,007,112
Transportation	1,869,623	1,741,737
Employee Benefits	5,247,796	4,507,262
Capital Outlay	1,209,969	691,312
State / Federal Grants	478,000	591,754
Charter School	142,000	132,139
Debt Service	601,000	595,788
TOTAL	<u>\$ 28,501,019</u>	<u>\$ 27,544,383</u>

2012-13 Denville Proposed K-8 School Budget

Thank you for coming out to hear the presentation. Please check the website and attend upcoming Board of Education meetings for additional changes to the Budget

We will now open it up to Q & A.

**Questions can also be emailed to us at
dclark@denville.org**

