

Budget 201:



A presentation by Michael Davison
Business Administrator
Denville Township Schools
February 27, 2012

Denville Board of Education Final Budget Expenditures 2012-2013

| | <u>Estimated Cost 2012-2013</u> | <u>Current Budget 2011-2012</u> | <u>Increase</u> | <u>Percent</u> | <u>Explanation</u> |
|--------------------------------------|---|---|-----------------|----------------|--|
| Instruction - Regular Program | 8,532,598 | 8,453,761 | 78,837 | 0.9% | |
| Salaries | | | | | |
| - Kindergarten teachers | 243,254 | 270,372 | (27,118) | -10.0% | Projected staffing costs for next year. |
| - Grade 1-5 Teachers | 4,414,329 | 4,499,894 | (85,565) | -1.9% | Projected staffing costs for next year. |
| - Grade 6-8 Teachers | 2,698,291 | 2,568,556 | 131,735 | 5.1% | Projected staffing costs for next year. |
| - Ed Jobs | | 58,224 | (58,224) | -100.0% | Grant had a specific time period |
| Home Instruction | | | | | |
| - Salary | 12,000 | 11,840 | 160 | 1.4% | |
| - Outside vendor | 2,000 | 1,388 | 612 | 44.1% | Estimated cost |
| Purchased Outside vendor Services | | | | | |
| - School Copier Expenses | 81,480 | 80,010 | 1,470 | 1.8% | |
| | | | | | Includes financing 155 laptops and 10 desktops and |
| - Technology purchases | 505,691 | 451,001 | 54,690 | 12.1% | Reallocation from 252 |
| - Postage machine / equipment lease | 28,910 | 23,910 | 5,000 | 20.9% | Based on Trend Analysis |
| - Testing / other expenses | 47,600 | 97,743 | (50,143) | -51.3% | Reduction in literacy consultants |
| School Supplies | | | | | |
| - District wide | 179,444 | 72,150 | 107,294 | 148.7% | Includes Foundations Materials and Ipads |
| - Riverview | 54,400 | 60,403 | (6,003) | -9.9% | Based upon Principal budget worksheets |
| - Lakeview | 87,800 | 89,777 | (1,977) | -2.2% | Based upon Principal budget worksheets |
| - Valleyview | 74,000 | 76,991 | (2,991) | -3.9% | Based upon Principal budget worksheets |
| Furniture | 4,900 | 15,683 | (10,783) | -68.8% | Based upon Principal budget worksheets |
| Textbooks | 98,500 | 77,819 | 20,681 | 26.6% | Per Director of Curriculum |

Denville Board of Education Final Budget Expenditures 2012-2013

| | <u>Estimated Cost 2012-2013</u> | <u>Current Budget 2011-2012</u> | <u>Increase</u> | <u>Percent</u> | <u>Explanation</u> |
|-------------------------------------|---|---|-----------------|----------------|--|
| Special Education | 2,637,004 | 2,589,597 | 47,407 | 1.8% | |
| Learning and/or Language Disability | | | | | |
| - Teacher Salaries | 535,575 | 555,507 | (19,932) | -3.6% | Projected staffing for next year. |
| - Aide Salaries | 423,131 | 394,294 | 28,837 | 7.3% | Projected staffing for next year. |
| - Supplies | 9,000 | 10,240 | (1,240) | -12.1% | Based upon Director of Special Serv. budget worksheets |
| - Furniture | 0 | 0 | - | | |
| Resource Room | | | | | |
| - Teacher salaries | 1,132,548 | 1,019,996 | 112,552 | 11.0% | Projected staffing for next year. |
| - Aide salaries | 204,846 | 206,925 | (2,079) | -1.0% | Projected staffing for next year. |
| - Supplies | 17,500 | 15,000 | 2,500 | 16.7% | Based upon Director of Special Serv. budget worksheets |
| Pre-School Disabled | | | | | |
| - Teacher Salaries | 136,615 | 198,623 | (62,008) | -31.2% | Projected staffing for next year. |
| - Aide Salaries | 170,789 | 182,012 | (11,223) | -6.2% | Projected staffing for next year. |
| - Purchased outside services | 4,000 | 4,000 | - | 0.0% | |
| - Supplies | 3,000 | 3,000 | - | 0.0% | |

Denville Board of Education Final Budget Expenditures 2012-2013

| | <u>Estimated Cost 2012-2013</u> | <u>Current Budget 2011-2012</u> | <u>Increase</u> | <u>Percent</u> | <u>Explanation</u> |
|----------------------------|---|---|-----------------|----------------|--|
| Tuition | 620,736 | 758,311 | (137,575) | -18.1% | |
| Out of District Placements | 620,736 | 758,311 | (137,575) | -18.1% | Based upon current OOD placements. Information provided by Director of Special Services. |

Denville Board of Education Final Budget Expenditures 2012-2013

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|---------------------|---|---|-----------------|----------------|--|
| Basic Skills | 204,904 | 264,682 | (59,779) | -22.6% | |
| - Teacher Salaries | 201,704 | 261,882 | (59,979) | -22.9% | |
| - Supplies | 3,200 | 3,000 | 200 | 6.7% | Based upon Director of Special Serv. budget worksheets |

Denville Board of Education Final Budget Expenditures 2012-2013

| | <u>Estimated Cost 2012-2013</u> | <u>Current Budget 2011-2012</u> | <u>Increase</u> | <u>Percent</u> | <u>Explanation</u> |
|----------------------------------|---|---|-----------------|----------------|--|
| Bilingual Education - ESL | 54,556 | 46,593 | 7,963 | 17.1% | |
| - Teacher Salaries | 54,156 | 44,393 | 9,763 | 22.0% | Increase in hours reflected for next years budget. |
| - Travel | 400 | 200 | 200 | 100.0% | |
| - Supplies | 0 | 2,000 | (2,000) | -100.0% | |

Denville Board of Education Final Budget Expenditures 2012-2013

| | <u>Estimated Cost 2012-2013</u> | <u>Current Budget 2011-2012</u> | <u>Increase</u> | <u>Percent</u> | <u>Explanation</u> |
|-----------------------------------|---|---|-----------------|----------------|--------------------------------|
| Extracurricular Activities | 136,243 | 131,250 | 4,993 | 3.8% | |
| - Stipends | 125,243 | 121,895 | 3,348 | 2.7% | Possible addition of two clubs |
| - Outside Services | 8,000 | 8,012 | (2,012) | -25.1% | Reallocated funds - see below |
| - Supplies | 5,000 | 1,343 | 3,657 | 272.3% | Reallocated funds - see above |

Denville Board of Education Final Budget Expenditures 2012-2013

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|--------------------------------------|---|---|-----------------|----------------|--|
| Support Services | 3,168,500 | 3,085,863 | 82,637 | 2.7% | |
| District Attendance Office | 1,500 | 1,500 | - | 0.0% | |
| Health Services | | | | | |
| - Nurse Salaries | 278,308 | 288,598 | (10,290) | -3.6% | Projected staffing for next year (includes nurse clerks) |
| - Outside vendor health services | 500 | 500 | - | 0.0% | |
| - Nurse supplies | 9,400 | 9,425 | (25) | -0.3% | |
| Student Related Services | | | | | |
| - Teacher Salaries | 395,858 | 467,404 | (71,547) | -15.3% | Projected staffing for next year. |
| - Outside vendor (therapy / consult) | 34,200 | 27,489 | 6,711 | 24.4% | Based upon Director of Special Serv. budget worksheets |
| - Supplies | 3,300 | 3,271 | 29 | 0.9% | |
| Extraordinary Services | | | | | |
| - Teacher Salaries | 227,113 | 203,085 | 24,028 | 11.8% | Projected staffing for next year. |
| - Outside vendor (therapy / consult) | 91,000 | 79,094 | 11,906 | 15.1% | Based upon Director of Special Serv. budget worksheets |
| - Supplies | 4,000 | 4,000 | - | 0.0% | |
| Guidance office | | | | | |
| - Guidance salaries | 512,836 | 460,598 | 52,238 | 11.3% | Projected staffing for next year. |
| - Guidance supplies | 3,000 | 3,300 | (300) | -9.1% | |
| Child Study Team | | | | | |
| - Teacher salaries | 643,539 | 639,653 | 3,886 | 0.6% | |
| - Secretary Salaries | 89,843 | 88,081 | 1,762 | 2.0% | |
| - Vendor services | 20,000 | 20,000 | - | 0.0% | |
| - Travel | 2,500 | 2,500 | - | 0.0% | |
| - Supplies | 32,400 | 29,400 | 3,000 | 10.2% | Based upon Director of Special Serv. budget worksheets |

Denville Board of Education Final Budget Expenditures 2012-2013

| | <u>Estimated Cost 2012-2013</u> | <u>Current Budget 2011-2012</u> | <u>Increase</u> | <u>Percent</u> | <u>Explanation</u> |
|--|---|---|-----------------|----------------|--|
| Support Services (continued from previous page) | | | | | |
| Supervisor Of Instruction / Curriculum | | | | | |
| - Salary | 118,702 | 109,862 | 8,840 | 8.0% | Includes hypothetical increase and additional K terms. |
| - Curriculum Writing stipends | 25,000 | 46,036 | (21,036) | -45.7% | Per discussion with Director of Curriculum |
| - Supervisor of Instruction / Tech Corr. | 200,998 | 185,718 | 15,280 | 8.2% | Includes hypothetical increase and additional K terms. |
| - Teacher Development | 132,892 | 85,892 | 47,000 | 54.7% | Includes PD for Foundations and Teacher Eval. System |
| - Vendor services | 1,200 | 1,200 | - | 0.0% | |
| - Travel | 4,000 | 4,200 | (200) | -4.8% | |
| - Supplies | 9,200 | 11,500 | (2,300) | -20.0% | Per budget worksheets provided by Director of Curriculum |
| Library | | | | | |
| - Librarian Salaries | 221,864 | 216,261 | 5,603 | 2.6% | Projected staffing for next year. |
| - Librarian Aides | 39,962 | 39,102 | 861 | 2.2% | Projected staffing for next year. |
| - Phone service | 32,685 | 24,000 | 8,685 | 36.2% | Reallocate funds - see Admin Support Serv |
| - Library supplies | | | | | |
| - Riverview | 7,700 | 7,933 | (233) | -2.9% | |
| - Lakeview | 13,000 | 14,160 | (1,160) | -8.2% | |
| - Valleyview | 12,000 | 12,100 | (100) | -0.8% | |

Denville Board of Education Final Budget Expenditures 2012-2013

| | Estimated Cost 2012-2013 | Current Budget 2011-2012 | Increase | Percent | Explanation |
|--|--------------------------------|--------------------------------|------------------|--------------|---|
| Administrative Support Services | 1,831,444 | 1,947,222 | (115,778) | -5.9% | |
| Superintendent Office | | | | | |
| - Superintendent office salaries | 229,246 | 232,057 | (2,811) | -1.2% | Projected staffing for next year. |
| - Outside vendor services | 95,774 | 125,878 | (30,104) | -23.9% | |
| - Phone charges | 35,000 | 47,365 | (12,365) | -26.1% | Reallocate funds - see Support Serv. |
| - School Election | 1,000 | 6,669 | (5,669) | -85.0% | Passage of New Election Law |
| - Travel | 2,320 | 3,760 | (1,440) | -38.3% | Under budgeted in prior year |
| - Supplies | 4,768 | 7,311 | (2,543) | -34.8% | Per Trend Analysis |
| - Memberships / Newspaper advertisements / dues | 26,500 | 23,364 | 3,136 | 13.4% | Based upon trend analysis and actual expenditure. |
| Principal Offices | | | | | |
| - Principal Salaries | 579,284 | 583,626 | (4,342) | -0.7% | Projected staffing for next year. |
| - Secretary salaries | 319,384 | 313,170 | 6,214 | 2.0% | Projected staffing for next year. |
| - Copier costs / supplies/travel | 20,400 | 23,100 | (2,700) | -11.7% | Per Principals budget worksheets |
| - Regular supplies | 28,800 | 29,872 | (1,072) | -3.6% | |
| - Miscellaneous costs (graduation, memberships, dues, ads) | 14,500 | 14,285 | 215 | 1.5% | |
| Business Office | | | | | |
| - Business Office Salaries | 274,234 | 280,617 | (6,383) | -2.3% | Projected staffing for next year. |
| - Travel | 900 | 2,573 | (1,673) | -85.0% | Under budgeted in prior year |
| - Business Office Supplies | 2,000 | 12,772 | (10,772) | -84.3% | Under budgeted in prior year |
| - Outside vendor services | 2,417 | 877 | 1,540 | 175.7% | Under budgeted in prior year |
| Technology Office | | | | | |
| - Technology Salaries | 143,012 | 137,266 | 5,746 | 4.2% | Projected staffing for next year. |
| - Technology contracts / outside vendors / warranties / supplies | 51,905 | 102,660 | (50,755) | -49.4% | Reallocated to District Technology 190-340 |

Denville Board of Education Final Budget Expenditures 2012-2013

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|----------------------------------|---|---|------------------|----------------|---|
| Operation and Maintenance | 1,766,647 | 2,007,112 | (240,465) | -12.0% | |
| Maintenance | | | | | |
| - Maintenance Salaries | 133,800 | 155,229 | (21,429) | -13.8% | Projected staffing for next year. |
| - Outside contracted vendors | 136,180 | 128,272 | 7,908 | 6.2% | |
| - Supplies | 72,418 | 71,367 | 1,051 | 1.5% | |
| Custodial | | | | | |
| - Custodial Salaries | 663,143 | 628,134 | 35,009 | 5.6% | Projected staffing for next year. |
| - Non Instructional Aides | 97,840 | 91,630 | 6,211 | 6.8% | Projected staffing for next year. |
| - Outside vendor services | 19,964 | 21,093 | (1,129) | -5.4% | |
| - Rental for Board Office | 33,300 | 33,300 | - | 0.0% | |
| - Water & Sewage | 16,965 | 16,965 | - | 0.0% | |
| - Insurance | 87,063 | 89,137 | (2,074) | -2.3% | |
| - General Supplies | 49,235 | 34,424 | 14,811 | 43.0% | Includes additional dollars for gym floor scrubber. |
| - Energy | 447,539 | 437,195 | 10,344 | 2.4% | |
| - Lighting | 0 | 289,000 | (289,000) | -100.0% | Project funds moved to fund 12. |
| Grounds | | | | | |
| - Outside services | 5,400 | 5,400 | - | 0.0% | |
| - Supplies | 3,800 | 5,967 | (2,167) | -36.3% | |
| Transportation | 1,869,623 | 1,741,737 | 127,887 | 7.3% | |
| Salaries | 842,891 | 897,279 | (54,388) | -6.1% | Projected staffing for next year. |
| Transportation Benefits | 140,000 | 40,954 | 99,046 | 241.8% | Reallocated Health Benefits for Transportation |
| Repairs | 49,133 | 38,830 | 10,303 | 26.5% | Based upon trend and age of fleet |
| Bus leases | 127,560 | 121,413 | 6,147 | 5.1% | Based on current leases and purchase of an additional mini bus. |
| Outside vendor transportation | 354,711 | 339,613 | 15,098 | 4.4% | |
| Aid-in-lieu | 99,292 | 101,599 | (2,307) | -2.3% | |
| Insurance | 8,400 | 8,392 | 8 | 0.1% | |
| Gasoline / Supplies | 247,636 | 193,657 | 53,979 | 27.9% | Based on upon trend and increasing gas prices. |

Denville Board of Education Final Budget Expenditures 2012-2013

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|------------------------------|---|---|-----------------|----------------|--|
| Employee Benefits | 5,247,796 | 4,507,262 | 740,534 | 16.4% | |
| Social Security | 438,400 | 416,118 | 20,282 | 4.9% | |
| PERS / Pension | 394,799 | 400,000 | (5,201) | -1.3% | Estimated Increase based on 4th Qtr 2011 |
| DCRP Contribution | 3,019 | 3,500 | | | |
| Workmen's Compensation | 252,829 | 204,719 | 48,110 | 23.5% | Per quote from agent |
| Health Benefits | 2,911,620 | 2,614,788 | 296,832 | 11.4% | Per quote from agent |
| Rx | 420,244 | 300,000 | 120,244 | 40.1% | Per quote from agent |
| 125 Plan | 0 | 9,556 | (9,556) | -100.0% | |
| Health Benefits Waiver | 425,656 | 337,721 | 87,935 | 26.0% | Trend analysis based on quotation from agent |
| Dental | 80,500 | 80,416 | 84 | 0.1% | Trend based on negotiated agreements |
| Unemployment | 200,000 | 40,444 | 159,556 | 100.0% | Based on trend analysis |
| Tuition Reimbursement | 52,729 | 40,000 | 12,729 | 31.8% | Based on trend analysis |
| Payment for unused sick time | 70,000 | 60,000 | 10,000 | 16.7% | |

Denville Board of Education Final Budget Expenditures 2012-2013

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|-------------------------------|---|---|------------------|----------------|--|
| Capital Outlay | 1,209,969 | 691,312 | 518,656 | 75.0% | |
| - Construction Services | 986,099 | 394,777 | 591,322 | 149.8% | Various projects (See Capital Outlay detail) |
| - Lease purchases | 223,869 | 296,535 | (72,666) | -24.5% | Leases expiring |
| State / Federal Grants | 478,000 | 591,754 | (113,754) | -19.2% | |
| IDEA | 390,000 | 418,773 | (28,773) | -6.9% | Estimates - Actual grant may vary |
| NCLB | 40,000 | 39,230 | 770 | 2.0% | Estimates - Actual grant may vary |
| Non-public | 48,000 | 95,431 | (47,431) | -49.7% | Estimates - Actual grant may vary |
| ARRA | | 38,320 | (38,320) | -100.0% | Grant has expired |
| Charter School Tuition | 142,000 | 132,139 | 9,861 | 7.5% | Based upon current enrollment estimates. |
| Debt Service | 601,000 | 595,788 | 5,213 | 0.9% | |
| - Principal Payment | 475,000 | 455,000 | 20,000 | 4.4% | |
| - Interest Payment | 126,000 | 140,788 | (14,788) | -10.5% | Per payment Schedule |

**DENVILLE K-8 BOARD OF EDUCATION
PRELIMINARY 2012-2013 BUDGET**

February 27, 2012

| | PRELIMINARY BUDGET 2012-2013 | CURRENT BUDGET 2011-2012 | |
|---------------------------------|------------------------------------|--------------------------------|--------|
| REVENUE: | | | |
| Local Tax Levy Current Expense | \$ 25,843,825 | \$ 25,337,084 | 2.000% |
| <i>Ed Jobs Grant</i> | - | 58,224 | |
| State Aid | 1,211,422 | 755,380 | |
| Additional 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 | 8,532,598 | 8,453,761 | |
| Special Education | 2,637,004 | 2,589,597 | |
| Tuition | 620,736 | 758,311 | |
| Basic Skills | 204,904 | 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> | |

| ESTIMATED TAX IMPACT FOR DENVILLE K-8 SCHOOL DISTRICT | | | |
|--|------------------------------------|--------------------------------|--|
| | PRELIMINARY BUDGET 2012-2013 | CURRENT BUDGET 2011-2012 | |
| TOTAL LOCAL TAX FOR K-8 DISTRICT | 26,284,562 | 25,735,700 | |
| INCREASE LOCAL TAX FOR K-8 DISTRICT | 548,862 | 393,037 | |
| % INCREASE FOR K-8 DENVILLE DISTRICT | 2.13% | 1.55% | |
| ASSESSED VALUATION OF DENVILLE | \$ 2,275,613,800 | \$ 2,280,491,100 | |
| EFFECT ON AVERAGE HOME ASSESSED @ \$ 310,400 | \$ 3,585.29 | \$ 3,502.91 | |
| Tax impact Percent increase | <u>2.352%</u> | <u>1.760%</u> | |
| \$ Increase on Average Home for K-8 Taxes | <u>\$ 82.37</u> | <u>\$ 60.59</u> | |
| Per Month | <u>\$ 6.86</u> | <u>\$ 5.05</u> | |
| Per day | <u>\$ 0.23</u> | <u>\$ 0.17</u> | |

Next Board of Education Meetings:

Preliminary Budget Presentation

March 5, 2012 Riverview School 7:30 PM

Public Budget Hearing

March 26, 2012 Riverview School 7:30 PM

Let's continue the conversation!



Thank you.