

## Denville Board of Education Final Budget Expenditures 2011-2012

	<b><u>Estimated Cost 2011-2012</u></b>	<b><u>Final Budget 2010-2011</u></b>	<b><u>Increase</u></b>	<b><u>Percent</u></b>	<b><u>Explanation</u></b>
<b>Instruction - Regular Program</b>	<b>8,465,083</b>	<b>8,256,664</b>	<b>208,420</b>	<b>2.52%</b>	
Salaries					
- Kindergarten teachers	270,372	278,502	(8,130)	-2.92%	Per Proposed Settlement
- Grade 1-5 Teachers	4,499,893	4,582,348	(82,455)	-1.80%	Down two teachers per enrollment
- Grade 6-8 Teachers	2,566,556	2,518,383	48,173	1.91%	Up two teachers per enrollment / 1 teacher charged to Ed Grant
- Ed Jobs	58,224	-	58,224	100.00%	New Grant
Home Instruction					
- Salary	11,840	5,000	6,840	136.80%	Per Trend Analyss
- Outside vendor	1,388	8,000	(6,612)	-82.65%	Per Trend Analyss
Lunchroom/Playground Aide Salaries	0	-	-	0.00%	
Purchased Outside vendor Services					
- Testing / other expenses	6,000	7,000	(1,000)	-14.29%	
- Technology purchases	452,001	432,736	19,265	4.45%	20 new FM Systems & 17 New Smartboards
- Other instruction Expenses	96,436	2,000	94,436	4721.80%	Two Literacy Consultants (outside vendor)
- School Copier Expenses	76,635	74,680	1,955	2.62%	
- Postage machine / equipment lease	23,910	28,910	(5,000)	-17.30%	Reduced purchases
School Supplies					
- District wide	75,350	54,850	20,500	37.37%	Math, Lit, SS and Tech new Materials
- Riverview	60,413	79,125	(18,712)	-23.65%	Decreasing enrollment
- Lakeview	90,450	60,800	29,650	48.77%	Increased expenditures on teacher supplies
- Valleyview	82,567	75,000	7,567	10.09%	Increased Enrollment
Furniture	7,000	6,000	1,000	16.67%	
Textbooks	86,049	43,330	42,719	98.59%	New Math and Social Studies Curriculum

## Denville Board of Education Final Budget Expenditures 2011-2012

	<u>Estimated Cost 2011-2012</u>	<u>Final Budget 2010-2011</u>	<u>Increase</u>	<u>Percent</u>	<u>Explanation</u>
<b>Special Education</b>	<b>2,589,857</b>	<b>2,635,260</b>	<b>(45,403)</b>	<b>-1.72%</b>	
Learning and/or Language Disability					
- Teacher Salaries	555,507	673,526	(118,019)	-17.52%	Reallocation of Salary to Resource Room
- Aide Salaries	394,294	397,708	(3,414)	-0.86%	
- Supplies	10,500	15,500	(5,000)	-32.26%	Less supplies needed
- Furniture	0	-	-		
Resource Room					
- Teacher salaries	1,019,996	946,270	73,726	7.79%	Reallocation of Salary from LLD
- Aide salaries	206,925	237,283	(30,358)	-12.79%	Reduction in two aides (students graduated out)
- Supplies	15,000	15,000	-	0.00%	
Pre-School Disabled					
- Teacher Salaries	198,623	203,526	(4,903)	-2.41%	
					Brought student back in from Out of District Placement -
- Aide Salaries	182,012	141,447	40,565	28.68%	required additional aide
- Purchased outside services	4,000	2,000	2,000	100.00%	
- Supplies	3,000	3,000	-	0.00%	

## Denville Board of Education Final Budget Expenditures 2011-2012

	<b><u>Estimated Cost 2011-2012</u></b>	<b><u>Final Budget 2010-2011</u></b>	<b><u>Increase</u></b>	<b><u>Percent</u></b>	<b><u>Explanation</u></b>
<b>Tuition</b>	<b>749,081</b>	<b>754,627</b>	<b>(5,546)</b>	<b>-0.73%</b>	
Out of District Placements	749,081	754,627	(5,546)	-0.73%	Two new stuidents added to OOD placement since Budgetted 2010-11 numbers Two OOD students brought back into district

## Denville Board of Education Final Budget Expenditures 2011-2012

	<b><u>Estimated Cost 2011-2012</u></b>	<b><u>Final Budget 2010-2011</u></b>	<b><u>Increase</u></b>	<b><u>Percent</u></b>	<b><u>Explanation</u></b>
<b>Basic Skills</b>	<b>264,682</b>	<b>256,208</b>	8,474	3.31%	
- Teacher Salaries	261,682	252,208	9,474	3.76%	
- Supplies	3,000	4,000	(1,000)	-25.00%	

## Denville Board of Education Final Budget Expenditures 2011-2012

	<b><u>Estimated Cost 2011-2012</u></b>	<b><u>Final Budget 2010-2011</u></b>	<b><u>Increase</u></b>	<b><u>Percent</u></b>	<b><u>Explanation</u></b>
<b>Bilingual Education - ESL</b>	<b>46,593</b>	<b>46,593</b>	<b>0</b>	<b>0.00%</b>	
- Teacher Salaries	44,393	44,393	0	0.00%	
- Travel	200	200	-	0.00%	
- Supplies	2,000	2,000	-	0.00%	

## Denville Board of Education Final Budget Expenditures 2011-2012

	<b><u>Estimated Cost 2011-2012</u></b>	<b><u>Final Budget 2010-2011</u></b>	<b><u>Increase</u></b>	<b><u>Percent</u></b>	<b><u>Explanation</u></b>
<b>Extracurricular Activities</b>	<b>129,250</b>	<b>129,250</b>	-	<b>0.00%</b>	
- Stipends	121,895	121,895	-	0.00%	
- Outside Services	4,505	4,505	-	0.00%	
- Supplies	2,850	2,850	-	0.00%	

## Denville Board of Education Final Budget Expenditures 2011-2012

	<u>Estimated Cost 2011-2012</u>	<u>Final Budget 2010-2011</u>	<u>Increase</u>	<u>Percent</u>	<u>Explanation</u>
<b>Support Services</b>	<b>3,096,484</b>	<b>3,148,950</b>	<b>(73,527)</b>	<b>-2.33%</b>	
District Attendance Office	1,500	1,500	-	0.00%	
Health Services					
- Nurse Salaries	288,598	285,883	2,716	0.95%	
- Outside vendor health services	500	500	-	0.00%	
- Nurse supplies	9,400	9,700	(300)	-3.09%	
Student Related Services					
- Teacher Salaries	467,404	417,230	50,175	12.03%	Reallocated salary from Ex Service Salary line - also time for one teacher
- Outside vendor (therapy / consult)	27,500	11,526	15,974	138.59%	Reallocated Specialist from Ex Service line
- Supplies	3,000	4,000	(1,000)	-25.00%	
Extraordinary Services					
- Teacher Salaries	203,085	286,999	(83,914)	-29.24%	Reallaoation of Salary to Student Rel Ser Sal line - down one aide
- Outside vendor (therapy / consult)	79,094	153,794	(74,700)	-48.57%	Reallocated Specialist to Student Related Service line
- Supplies	4,000	4,000	-	0.00%	
Guidance office					
- Guidance salaries	460,598	468,039	(7,441)	-1.59%	
- Guidance supplies	3,300	3,300	-	0.00%	
Child Study Team					
- Teacher salaries	639,653	636,645	3,007	0.47%	
- Secretary Salaries	88,081	84,998	3,083	3.63%	
- Vendor services	20,000	22,000	(2,000)	-9.09%	
- Travel	2,500	2,500	-	0.00%	
- Supplies	13,000	16,000	(3,000)	-18.75%	
- Other Expenses	16,400	16,400	-	0.00%	

## Denville Board of Education Final Budget Expenditures 2011-2012

	<u>Estimated Cost 2011-2012</u>	<u>Final Budget 2010-2011</u>	<u>Increase</u>	<u>Percent</u>	<u>Explanation</u>
<b>Support Services (continued from previous page)</b>					
Supervisor Of Instruction / Curriculum					
- Salary	109,862	106,862	3,000	2.81%	
- Curriculum Writing stipends	51,036	25,000	26,036	104.14%	For New Math and SS Curriculum
- Supervisor of Instruction / Tech Coor	185,718	185,823	(105)	-0.06%	
- Teacher Development	80,892	71,200	9,692	13.61%	For New Math and SS Curriculum
- Vendor services / Travel expenses	5,400	5,700	(300)	-5.26%	
- Supplies	11,500	11,500	-	0.00%	
Library					
- Librarian Salaries	216,261	210,988	5,274	2.50%	
- Librarian Aides	39,102	24,000	15,102	62.92%	Underbudgetted in 2010-11
- Professional Services	0	6,500	(6,500)	-100.00%	For Purchase of New Software in 2010-11
- Phone service	35,000	33,989	1,011	2.97%	Per Trend Analysis
- Other objects	0	5,000	(5,000)	-100.00%	Excess in supplies current year
- Library supplies					
- Riverview	8,000	8,774	(774)	-8.82%	
- Lakeview	14,000	16,500	(2,500)	-15.15%	
- Valleyview	12,100	12,100	-	0.00%	



## Denville Board of Education Final Budget Expenditures 2011-2012

	<u>Estimated Cost 2011-2012</u>	<u>Final Budget 2010-2011</u>	<u>Increase</u>	<u>Percent</u>	<u>Explanation</u>
<b>Administrative Support Services</b>	<b>1,916,246</b>	<b>1,884,412</b>	<b>31,834</b>	<b>1.69%</b>	
Superintendent Office					
- Superintendent office salaries	232,057	232,504	(447)	-0.19%	Increase in Architect Budget due to several projects planned for summer
- Outside vendor services	128,746	123,644	5,102	4.13%	
- Phone charges	35,000	35,000	-	0.00%	Per Trend Analysis
- Supplies	5,311	6,230	(919)	-14.75%	
- Memberships / Newspaper advertisements / dues	25,289	29,486	(4,197)	-14.23%	Per Trend Analysis
Principal Offices					
- Principal Salaries	579,626	575,739	3,887	0.68%	Per Contracted Agreement
- Secretary salaries	313,170	300,195	12,975	4.32%	
- Copier costs / supplies/travel	24,100	25,772	(1,672)	-6.49%	
- Regular supplies	28,872	26,691	2,181	8.17%	
- Miscellaneous costs (graduation, memberships, dues, ads)	14,310	16,810	(2,500)	-14.87%	
Business Office					
- Business Office Salaries	280,617	278,800	1,817	0.65%	Per Trend Anaylusion
- Travel	573	800	(227)	-28.32%	
- Business Office Supplies	6,787	7,020	(233)	-3.32%	
- Outside vendor services	1,862	60	1,802	3003%	
Technology Office					
- Technology Salaries	137,266	133,826	3,440	2.57%	Pilot program - replace terminals with virtual PCs
- Technology contracts / outside vendors / warranties / supplies	102,660	91,835	10,825	11.79%	

## Denville Board of Education Final Budget Expenditures 2011-2012

	<u>Estimated Cost 2011-2012</u>	<u>Final Budget 2010-2011</u>	<u>Increase</u>	<u>Percent</u>	<u>Explanation</u>
<b>Operation and Maintenance</b>	<b>2,027,112</b>	<b>1,757,792</b>	<b>269,320</b>	<b>15.32%</b>	
Maintenance					
					Per contracted Settlement & Full year of Addt'l 1/2
- Maintenance Salaries	155,229	146,803	8,426	5.74%	Maintenance Employee
- Outside contracted vendors	154,421	113,414	41,007	36.16%	Per Trend Analysis
- Supplies	21,118	20,732	386	1.86%	
- Repair LV play area	25,000	-	25,000	100.00%	Repair to LV Play area - Foam Blacktop
Custodial					
- Custodial Salaries	617,392	597,205	20,187	3.38%	
- Non Instructional Aides	91,630	76,188	15,442	20.27%	Reallocated expenses per County
- Outside vendor services	30,705	38,651	(7,946)	-20.56%	Per Trend Analysis
- Rental for Board Office	33,300	-	33,300		Rental of Board Office came into effect after budget was finished
- Insurance	90,840	90,370	470	0.52%	
- General Supplies	42,783	62,859	(20,076)	-31.94%	Per Trend Analysis
- Energy	437,195	610,070	(172,875)	-28.34%	Per Energy Analysis
- Lighting Project	325,000	-	325,000	100.00%	New energy efficient lighting install - District
Grounds					
- Outside services	1,500	1,000	500	50.00%	
- Supplies	1,000	500	500	100.00%	
<b>Transportation</b>	<b>1,920,377</b>	<b>1,768,355</b>	<b>152,022</b>	<b>8.60%</b>	
Salaries	897,279	836,112	61,167	7.32%	4 More Aides per IEPs hired during 2010-11 / 0.5 more mechanic for 2011-12
Transportation Benefits	224,594	163,818	60,776	37.10%	Greater percentage of benefit costs to charge here
Repairs	24,560	20,000	4,560	22.80%	
Bus leases	121,413	137,527	(16,114)	-11.72%	Reduced lease costs
Outside vendor transportation	339,613	315,790	23,823	7.54%	New Out of District Transportation costs
Aid-in-lieu	101,599	109,200	(7,601)	-6.96%	Less Aid in Lieu payments
Insurance	8,392	9,892	(1,500)	-15.16%	
Gasoline / Supplies	202,927	176,016	26,911	15.29%	Per Trend analysis / increase gas prices

## Denville Board of Education Final Budget Expenditures 2011-2012

	<b><u>Estimated Cost 2011-2012</u></b>	<b><u>Final Budget 2010-2011</u></b>	<b><u>Increase</u></b>	<b><u>Percent</u></b>	<b><u>Explanation</u></b>
<b>Employee Benefits</b>	<b>4,328,622</b>	<b>4,350,407</b>	<b>(21,785)</b>	<b>-0.50%</b>	
Social Security	398,446	384,127	14,319	3.73%	
PERS / Pension	400,000	247,932	152,068	61.33%	Per State
DCRP Contribution	3,500	-	3,500	100.00%	New Account
Workmen's Compensation	193,751	200,158	(6,407)	-3.20%	Per Quote
Health Benefits	2,614,788	2,639,090	(24,302)	-0.92%	Changes in DEA contract
Health Benefits Waiver	337,721	691,100	(353,379)	-51.13%	Per Contract Negotiation / less waiver of benefits
Dental	80,416	113,000	(32,584)	-28.84%	Per Trend Analysis
Unemployment	200,000	-	200,000	100.00%	More former employees unable to find work
Tuition Reimbursement	40,000	50,000	(10,000)	-20.00%	Per Negotiations
Payment for unused sick time	60,000	25,000	35,000	140.00%	Expectation of Additional Retirements

## Denville Board of Education Final Budget Expenditures 2011-2012

	<b><u>Estimated Cost 2011-2012</u></b>	<b><u>Final Budget 2010-2011</u></b>	<b><u>Increase</u></b>	<b><u>Percent</u></b>	<b><u>Explanation</u></b>
<b>Capital Outlay</b>	<b>691,312</b>	<b>636,638</b>	<b>54,674</b>	<b>8.59%</b>	
Deposit into Capital Reserve Acct	60,014	-	60,014	100.00%	Savings toward RV Roof Replacement
Construction Services		-	-		
- Assessment for Debt Svc - SDA	2,888				
- Tank Removal - VV and Board	188,000	-	188,000	100.00%	EPA required to do
- VV Locker Install	52,875	-	52,875	100.00%	Due to Increased enrollmenm
- Fix PA Systems	20,000	-	20,000	100.00%	Safety Issue
- Flooring Work - District	25,000	-	25,000	100.00%	Per Long Range Facility Plan
- Convert Sewing room into Two SGIs	20,000	-	20,000	100.00%	Due to Increased enrollmenm
- Replace Fire Doors	26,000	-	26,000	100.00%	Safety Issue
- Lease purchases	296,535	636,638	(340,103)	-53.42%	Leases coming off books
 <b>State / Federal Grants</b>	 <b>515,500</b>	 <b>695,500</b>	 <b>(180,000)</b>	 <b>-25.88%</b>	
IDEA	390,000	390,000	-	0.00%	
NCLB	72,500	72,500	-	0.00%	
Non-public	53,000	38,000	15,000	39.47%	Per prior year experience
ARRA	0	195,000	(195,000)	-100.00%	Grant expired in 2010-11
 <b>Charter School Tuition</b>	 <b>132,139</b>	 <b>101,545</b>	 <b>30,594</b>	 <b>30.13%</b>	 1.7 more students
 <b>Debt Service</b>	 <b>595,788</b>	 <b>599,138</b>	 <b>(3,350)</b>	 <b>-0.56%</b>	
- Principal Payment	455,000	445,000	10,000	2.25%	Per payment Schedule
- Interest Payment	140,788	154,138	(13,350)	-8.66%	Per payment Schedule

## Denville Board of Education Final Budget Expenditures 2011-2012

	<b><u>Estimated Cost 2011-2012</u></b>	<b><u>Final Budget 2010-2011</u></b>	<b><u>Increase</u></b>	<b><u>Percent</u></b>	<b><u>Explanation</u></b>
Fund 10	26,356,840	25,726,700	630,139	2.45%	
Fund 20	515,500	695,500	(180,000)	-25.88%	
Fund 40	595,788	599,138	(3,350)	-0.56%	
Total	27,468,127	27,021,338	446,789	1.65%	