

# ALLAMUCHY TOWNSHIP SCHOOL DISTRICT

## Excellence in Education



# Traditions to *Value*, Education to **Excel**, Character to **Inspire**



# Allamuchy School District

2013 - 2014

## PROPOSED BUDGET

BOARD OF EDUCATION FINANCE COMMITTEE

James Britt, Chair

Brant Gibbs, John Egan, Fran Gavin

Dr. Seth Cohen, Superintendent

Julie Mumaw, School Business Administrator

# **Fiscal Goal**

**The 2013 - 2014 Allamuchy Township School District proposed budget has been developed in a fiscally responsible manner to:**

**Achieve established educational goals; and,**

**Continue to provide all of the Allamuchy Township students with the highest quality of education; and,**

**Respect local taxpayer opinions.**

# The proposed budget would provide funds for . . .

- All **district instructional** and support staff salaries;
- All Classroom textbooks and instructional supplies;
- Staff contractual **health benefit** obligations;
- Student transportation and school building utility costs;
- State and federal **special education programs** in and out-of-district;
- Technology - equipment and instruction;
- Student extra curricular and after school athletic activities;
- Maintenance of both school facilities; and,
- Long-range facility maintenance and maintenance **improvement projects**.

# ENROLLMENT HISTORY...

- **2013 – 2014** **424 Students\***
- **2012 - 2013** **447 Students**
- **2011 - 2012** **420 Students**
- **2010 - 2011** **411 Students**
- **2009 - 2010** **393 Students**
- **2008 - 2009** **386 Students**
- **2007 - 2008** **357 Students**
- **2006 - 2007** **356 Students**
- **2005 - 2006** **341 Students**

\* Projected as of March 1, 2013

# Facility Planning & Funding



New Jersey law requires that every school district develop a comprehensive Long Range Facility Plan (LRFP) with specified procedural guidelines. The LRFP is a “living” document that is subject to amendments by Board resolution.

With the new Mountain Villa School completed, the 2012 LRFP was recently submitted to the Department of Education for approval.



# THE BUDGET PROCESS



- 1. Identify program need using teacher and administrative input,**
- 2. Perform line-by-line review aligning curriculum with spending requests,**
- 3. Develop preliminary spending plan,**
- 4. Determine state budget limitation,**
- 5. Establish total budget goal,**
- 6. Reduce spending while meeting budget/ instructional objectives,**
- 7. Review with Board of Education Finance Committee,**
- 8. Present to the full Board of Education for approval,**
- 9. Submit district budget to the county office for approval.**
- 10. Present the local school budget to the public for approval.**



# PRELIMINARY SPENDING PLAN

Proposed budget items fall into **two basic categories**:

1. Non-Discretionary Items
2. Discretionary Items



# PRELIMINARY SPENDING PLAN

## *Non-Discretionary Items - Contractual/Mandated*

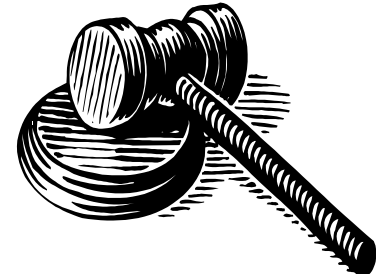
- Staff Salaries and Benefits
- Special Education Requirements
- Transportation and Utilities
- Professional Fees and Expenses (Building maintenance and repairs, legal services, health services, improvement of instruction)

## ***Non-Discretionary***

# **Salary & Benefits**

Typically, the largest portion of a school district budget is for employee salaries and benefits. In the 2012 - 2013 current expense budget, salaries account for 45.4% of the budget and employee benefits represent 15.8% of the budget.

## ***Non-Discretionary* Salary & Benefits**



- All Employee Salaries
- All Employee Health Benefits including Medical, Dental, and Prescription (LESS Employee Contributions)
- Mandatory Pension Contribution
- Mandatory Taxes (Social Security) & Insurance (Workers Compensation)
- All other contractual obligations

# *Non-Discretionary -* **SPECIAL EDUCATION REQUIREMENTS**



●Speech Services	\$ 76,500
●Related Services (Occupational, Physical Therapy, Evaluations)	\$ 214,845
●Child Study Team	\$ 218,248
●Special Education Instruction (Teachers)	\$ 368,385
●Out-of-District Special Education Tuition	\$ 283,601
●Special Education Transportation	<u>\$ 113,560</u>
	\$1,275,139

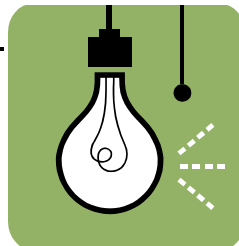
# *Non-Discretionary* TRANSPORTATION & UTILITY COSTS



- Transportation Services \$582,136  
(excluding discretionary athletic trips)

- Utility Costs

\$231,000



\$813,136

## Discretionary Items - District Control

- Staffing (to maintain current class size and maximize the success of district programs)
- Technology and Textbooks
- Professional Development Workshops
- Supplies
- Equipment (all types)
- Extra-curricular (sports, special programs)



# Discretionary Expenses



Instructional Supplies (Includes all classroom, guidance, technology, library and extra-curricular program supplies)	\$ 172,950
New Textbooks	\$ 74,500
Curriculum Writing	\$ 6,400
Teacher Workshops/Training	\$ Paid out of Federal Grant \$\$

# Budget Highlights

What else does the 2013 - 2014 school budget provide for?

- Technology Upgrades
- Swale Repair for Water Mitigation at ATS
- New Language Arts Series K-5
- New Math Textbooks 6-8

# ADMINISTRATIVE COSTS

## INCLUDES:

### ***General Administration***

(Superintendent, Secretary, Auditor, Treasurer, Sub Caller, Telephone, Supplies, Attorney Fees, Insurance)

### ***School Administration***

(Principals, Secretaries, Clerical Aides, Supplies)

### ***Business Services***

(Business Office, Technology Administrative Support Supplies)



<b>2010-11 Northern Regional Limit</b>	<b>\$1,875</b>	<b>2010-11 Allamuchy Limit</b>	<b>\$1,630</b>
<b>2011-12 Northern Regional Limit</b>	<b>\$1,898</b>	<b>2011-12 Allamuchy Limit</b>	<b>\$1,716</b>
<b>2012 -13 Northern Regional Limit</b>	<b>\$1,945</b>	<b>2012-13 Allamuchy Limit</b>	<b>\$1,513</b>
<b>2013-14 Northern Regional Limit</b>	<b>\$1,985</b>	<b>2013-14 Allamuchy Limit</b>	<b>\$1,582</b>

# BUILDING THE BUDGET

General Fund Budget	\$ 8,507,175
Special Revenue Fund	\$ 145,023
Debt Service - repaying of bonds	<u>\$ 786,092</u>
TOTAL District Budget	\$ 9,438,290

## Local Tax Levy – Current Expense

TOTAL Budget	\$ 9,440,342
STATE AID (Operating Budget)	\$ 608,155
Special REVENUE (Federal)	\$ 147,075
Miscellaneous Revenue - tuition & interest	\$ 458,138
Balance Appropriated	\$ 100,000
STATE AID (Debt Service)	\$ 42,562
Tax Levy- General Fund	\$ 7,340,882
Tax Levy – Debt Service	\$ 743,530

# Where funds come from . . .

State Aid

Federal Aid

Local Taxes



# State Aid

<u>Category</u>	<u>2013-2014</u>
Extraordinary Aid	\$ 60,000
Transportation	\$ 223,501
Special Education	\$ 287,673
Security Aid	<u>\$ 36,981</u>
<b>TOTAL</b>	<b>\$ 608,155</b>

This is an increase of \$16,198 over last year.

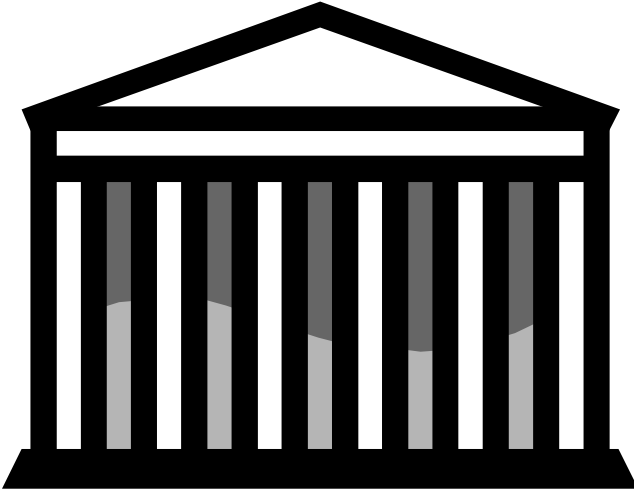
State aid represents 7.1% of the budget revenue.



## Federal Aid

The district anticipates receiving **\$123,780 (IDEA & NCLB)** in Federal Aid, which is 1.3% of the budgeted revenue. These funds are primarily used for special education costs, professional development and basic skills. The final allocations will not be provided until December 2013.

# Local Taxes



## Did You Know.....

- Allamuchy residents fund approximately 85.6% of the local school costs of educating our children.
- Former Abbott school district residents fund approximately 17% of the local school costs of educating our children.



## Local Tax Levy - Summary

TOTAL Gen' l & Spec Rev Fund Budgets	\$ 8,654,250
STATE AID	\$ 608,155
Special REVENUE (Federal)	\$ 147,075
Miscellaneous Revenue	\$ 458,138
Balance Appropriated	\$ 100,000
Tax Levy (to be voted on)	\$ 7,340,882

# Property Values – Assessed Valuation

## Allamuchy Township

<u>2013</u>	\$535,111,651	- 6.4%
<u>2012</u>	\$571,528,603	+ .1%
<u>2011</u>	\$566,364,302	+ 2.3%
<u>2010</u>	\$553,443,941	+ .0%
<u>2009</u>	\$552,339,002	+ 1.1%
<u>2008</u>	\$546,053,273	+ 4.5%
<u>2007</u>	\$522,369,304	

*\*Information provided by Warren County Tax Administrator – Equalization Table*

# Estimated Tax INCREASE

2013 - 2014

*\$33.60 per 100K of assessed value*

- \$ 2.93 on a home with the average assessment of \$226,027.

In order to provide these estimated amounts for the Township, the assessed value for 2013 is \$535,111,651



# CHANGE IN AVERAGE SCHOOL TAX LEVY DUE TO REEVALUATION

## For a House Assessed At:

<b>Before Reevaluation</b>	<b>After Reevaluation</b>	<b>\$\$ Decrease</b>
\$ 111,732	\$ 100,000	-1
\$ 223,464	\$ 200,000	-2
\$ 252,570	\$ 226,027	-3
\$ 446,927	\$ 400,000	-5
\$ 558,659	\$ 500,000	-6

Note: The average home assessment decreased by 10.5% The Before Revaluation amounts were arrived at using that same 10.5 percentage



# 2011-12

## Budgetary Cost Per Pupil Amounts *Selected Local Warren County K-8 Districts*

- White \$13,607
- Harmony \$12,854
- Pohatcong \$13,997
- Hope \$13,054
- Alpha \$13,305
- Allamuchy \$13,642
- Oxford \$12,788

Source: DOE Budget Software



## **In summary, the 2013 - 2014 proposed budget would provide funds for:**

- Textbooks and instructional supplies; Including a new K-5 ELA series and new 6-8 Math resources
- Contractual salary and health benefit obligations;
- Meeting state and federal special education requirements;
- Transportation and utility costs;
- Long range facility and maintenance improvement projects; and,
- Technology; coordination of equipment and instruction including a new computer lab and network configuration.
- Additional security measure including camera system

# Fiscal Goal

**The proposed 2013-2014 Allamuchy Township School District budget has been developed in a fiscally responsible manner to achieve established educational goals and to continue to provide all Allamuchy Township students with the highest quality of educational programs and opportunities.**



**PLEASE REMEMBER TO VOTE**

**TUESDAY, APRIL 16, 2013**

**5:00 - 9:00 PM**

**Town Hall**