


DELTRAN 2013-14 BUDGET

MARCH 25, 2013

DELRAN SCHOOL BUDGET INFORMATION

Average Assessment up \$281.00:		\$209,630	
Estimated tax rate increase:		5.6 cents	
Estimated increase on amount paid on average assessment:		\$122.43	
Aid per SFRA:	\$21,819,265		
Actual aid 12-13	\$11,476,250		(\$9,878,027 short)
<u>BELOW ADEQUACY</u> by:	\$3,617,676		
<u>BELOW</u> Administrative Cap: by \$604 per student			
region: \$1,841	district: \$1,237		amount: \$1,746,768
<u>Shared Services</u> : communications, natural gas, electric, insurance, student services, instructional services, transportation, ed. Media, curriculum, business services			

Because the budget stayed within the 2% cap and because the County Superintendent approved it, there is no budget vote in November

REVENUES:

2013-14:

- New State Aid: \$14,105
- Fund Balance: \$2,231,802 (\$400,000 undesignated, \$400,000 K ref)
- Increase Tax Levy: \$525,816 at 2% cap
\$586,897 below cap w/adj

Summary of General Fund Revenues:

09-10	\$40,256,967	
10-11	\$38,806,701	
11-12	\$37,739,583	
12-13	\$40,563,269	(with cap res. Withdraw and K Ref)
13-14	\$41,220,469	(with cap res. withdraw)

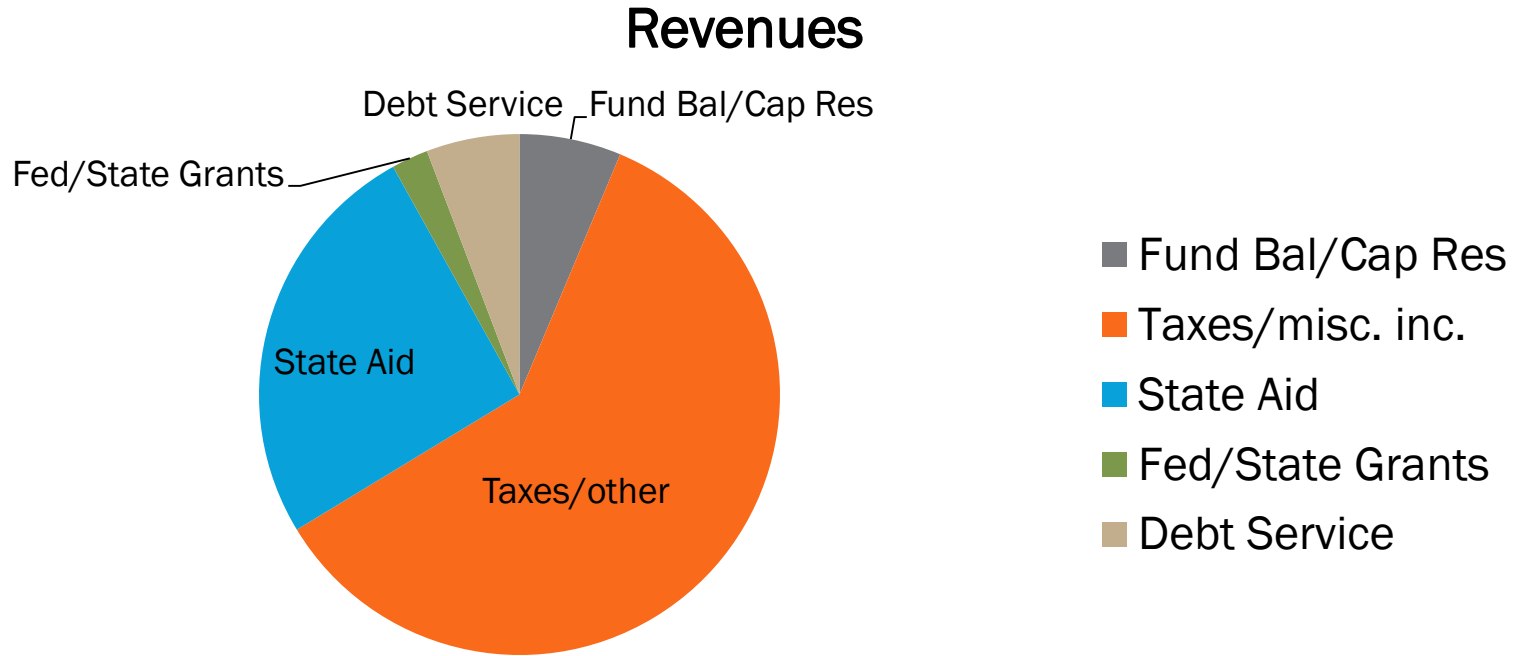
Tax levy stayed within the 2% cap

REVENUES

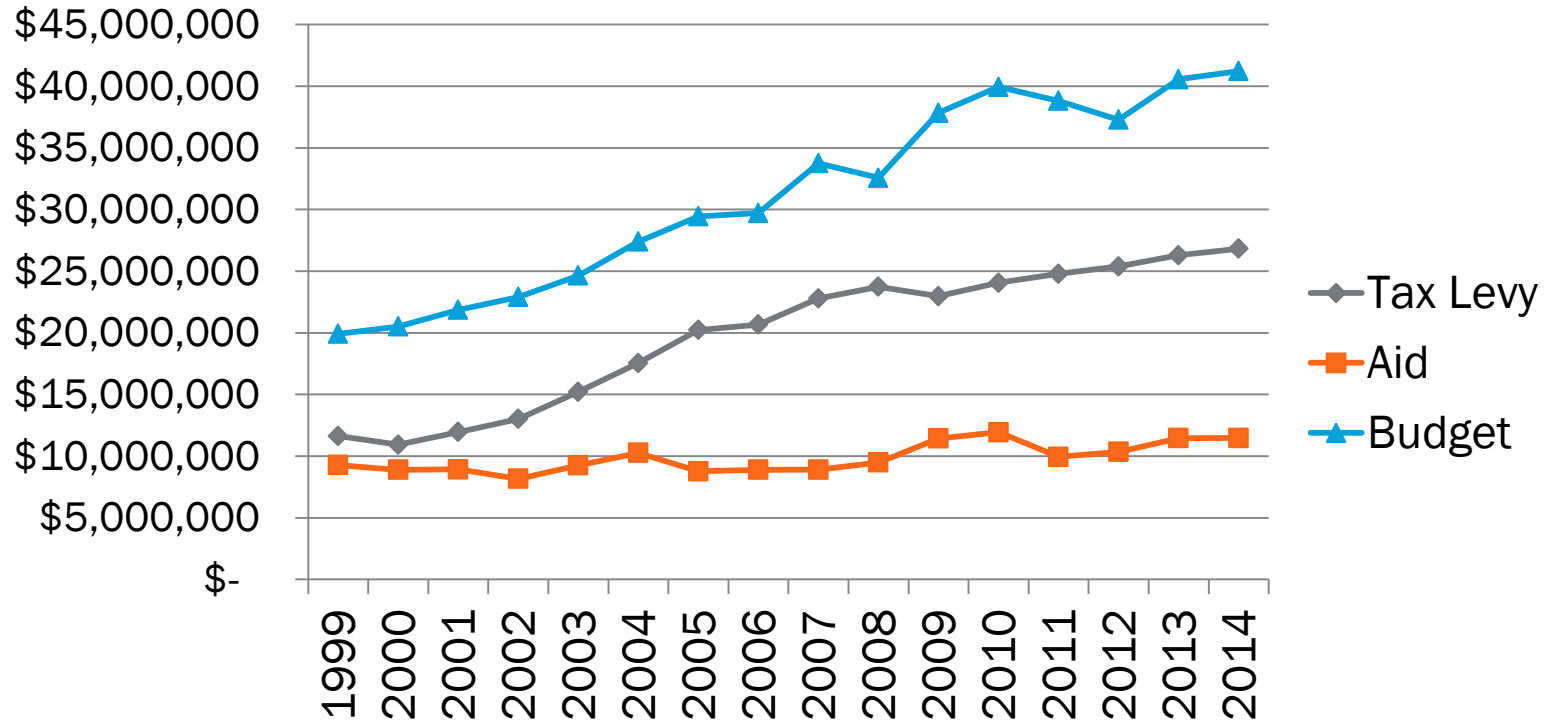
Budgeted Fund Balance	\$2,231,802
Capital Reserve withdrawal	\$600,000
Local Tax Levy	\$26,816,643
Miscellaneous Income	\$66,500
State Aid	\$11,476,250
Federal Aid (semi)	\$29,274
Grants	\$993,278
<u>Debt Service aid/levy</u>	<u>\$2,590,750</u>
Total Budget	\$44,804,497

Total budget includes debt service (referendum and fully day K)

REVENUES



REVENUES

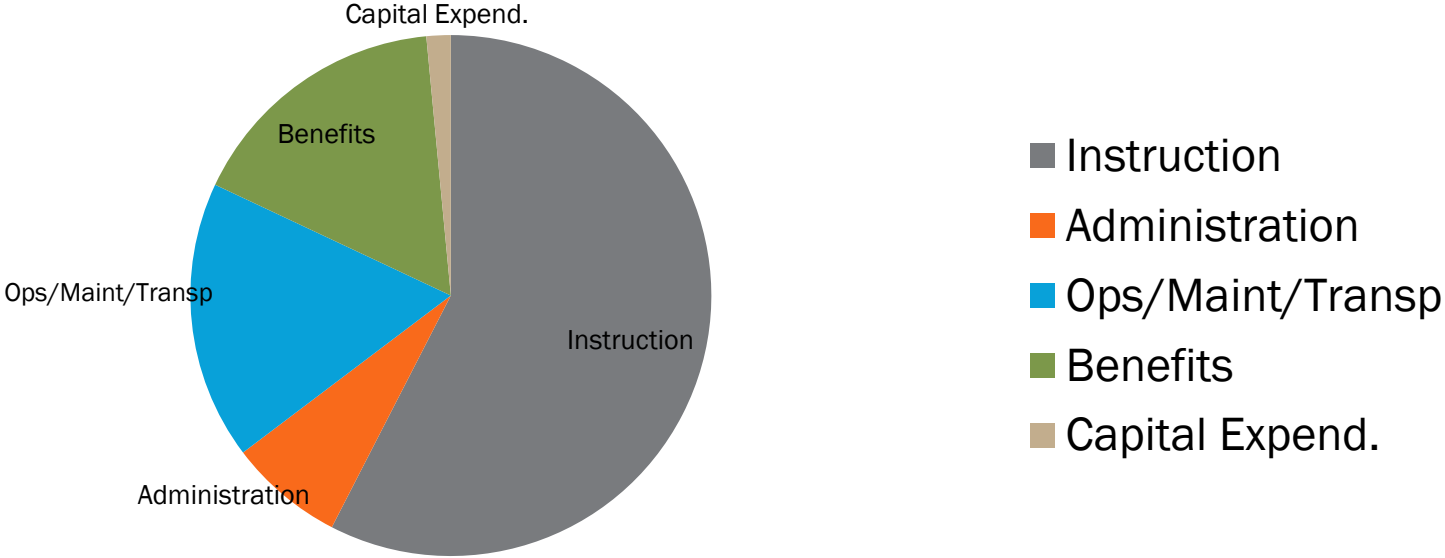


APPROPRIATIONS

Instruction	\$19,314,983
▪ \$482,154 increase: salaries, supplies, tuition, returns 5 k teachers 2 HS teachers	
Instructional Support	\$ 4,408,902
▪ \$74,959 increase: 1 supervisor, salaries, supplies,	
Administration	\$ 2,946,746
▪ \$90,831 <u>DECREASE</u> : salaries, supplies, purch. serv., phones	
Ops/Maintenance/Transp.	\$ 7,126,899
▪ \$181,984 <u>DECREASE</u> - Energy, bus routes, supplies, repairs	
Benefits	\$ 6,802,329
▪ \$748,276 Projected State Health Increase (employees pay \$316,708 toward premium)	
Capital Expenditures	\$ 620,610
\$446,711 <u>DECREASE</u> - no equipment, \$600,000 MS roof, incr. SDA assessment \$20,110	
Total General Fund	\$41,220,469
\$657,200 increase or 1.620%	

APPROPRIATIONS

General Fund



APPROPRIATIONS

Budget includes:

Capital Reserve: \$600,000 MS roof repair

5 kindergarten teachers (referendum)

2 High School teachers

1 Special Education supervisor

Increase for classroom aides salaries \$14,751

Increase for substitute salaries \$42,713

Increase in Leave of Absence (LOA) placements \$41,900

Cuts: tuition, CST purch serv, communications, architect, energy, texts, inst. supplies, travel, admin expenses, technology, custodial, maintenance, transportation

PER PUPIL COST

<u>Per Pupil Cost Calculations</u>	<u>12-13</u>	<u>13-14</u>
Total budgetary per pupil cost	\$11,977	\$12,320
Total classroom instruction	\$6,895	\$7,200
Classroom salaries/benefits	\$6,184	\$6,758
Classroom supplies/texts	\$328	\$292
Classroom purchased services	\$188	\$150
Total support services	\$1,855	\$1,922
Support serv. salaries/benefits	\$1,632	\$1,698
Total administrative costs	\$1,246	\$1,237
Admin. salaries/benefits	\$904	\$931
Legal costs	\$33	\$31
Total Ops/Maint/Transp	\$1,642	\$1,603
Ops/Maint/Transp salaries/ben.	\$352	\$366
Board to food services	\$0.00	\$0.00
Total Extracurricular Costs	\$334	\$354
Total Equipment Costs	\$62	\$0

COMPARATIVE SPENDING 11-12 ACTUALS

Revenue Sources:

33.4% State

62.9% Local

3.5% Federal

Comparison of K-12 1801-3500 students (73)

Lowest: 1 Highest: 73

<u>Cost per pupil:</u>	<u>\$10,669</u>	<u>Rank 5</u>
<u>CLASSROOM EXPENDITURES</u>	\$6,353	
Rank		4
Percent of budget/pupil	59.5%	
<u>CLASSROOM SALARIES/BENEFITS</u>	\$5,890	
Rank		3
Percent of budget/pupil	55.2%	
Sal/ben as % of classroom expenditure	92.7%	

COMPARATIVE SPENDING 11*12 ACTUALS

<u>CLASSROOM SUPPLIES/TEXTS</u>	\$279	
Rank		41
Percent of budget/pupil	2.6%	
<u>CLASSROOM PURCH/SERV</u>	\$183	
Rank		55
Percent of budget/pupil	1.7%	
<u>SUPPORT SERVICES (cst,guid,nurse/doc)</u>	\$1,670	
Rank		16
Percent of budget/pupil	15.7%	
<u>SALARY/BENEFITS for support serv</u>	\$1,491	
Rank		19
Percent of budget/pupil	14.0%	
Sal/Ben as % of support/serv	89.3%	

COMPARATIVE SPENDING 11-12 ACTUALS

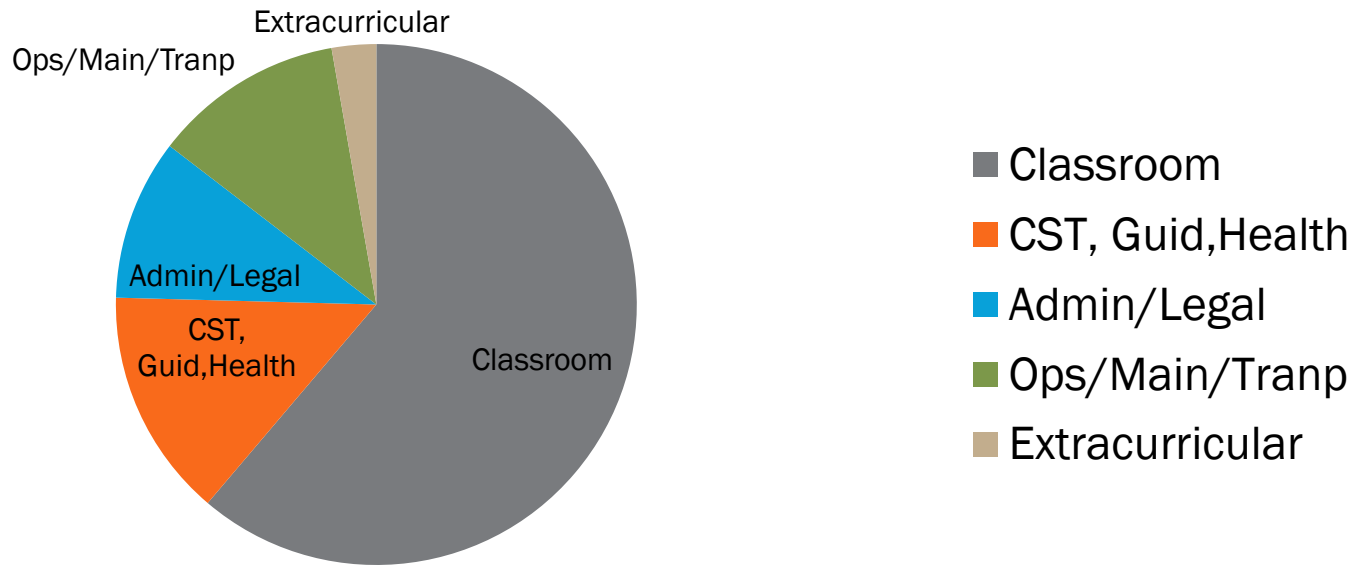
<u>ADMINISTRATION</u>	\$1,135	
Rank		3
Percent of budget/pupil	10.6%	
<u>SAL/BEN for administration</u>	\$870	
Rank		2
Percent of budget/pupil	8.2%	
Sal/ben as % of admin	76.7%	
<u>LEGAL SERVICES</u>	\$22	
Rank		23
Percent of budget/pupil	0.20%	

COMPARATIVE SPENDING 11-12 ACTUALS

<u>OPERATIONS/MAINT/TRANSP</u>	\$1,211	
Rank		11
Percent of budget/pupil	11.3%	
<u>SAL/BENEFITS for Ops/Mt/Trp</u>	\$334	
Rank		6
Percent of budget/pupil	3.1%	
Sal/Benefits as % of Ops/Mt/Trp	27.6%	
<u>BOARD CONTRIBUTION Food Service</u>	\$0.00	
<u>EXTRA CURRICULAR</u>	\$295	
Rank		16
Percent of budget/pupil	2.8%	

COMPARATIVE SPENDING 11-12 ACTUALS

Per Pupil



ADDITIONAL INFO.

Tax Levy:

- School operates on fiscal year and collects property taxes from two calendar years for every one school year. July bill represents 50% estimated spring and 50% actual fall
- A4F represents 50% for current year (fall) and 50% for estimated next year bill (spring)
- Levy increase for 2013-14 is \$525,816 but is split so impact is \$262,908
- 2012 -13 A4F prior to referendum: 12,945,414 to be collected in fall 2012 and the same amount to be collected in spring 2013 (split year)
- 2012-13 A4F after referendum: 12,945,414 to be collected in fall 2012 and 13,345,414 to be collected in spring 2013 (amended billing not showing a split year)
- If ref had happened April levy would have been \$13,145,414 collected in fall 2012 and the same amount collected in spring (\$200,000 increase)
- 2013-14 A4F shows: 13,345,414 to be collected in spring 2013 and only \$13,408,322 to be collected in fall 2013 (an increase of only \$62,908 or a \$200,000 reduction in the increase)
- 2013-14 A4F shows: 13,408,322 to be collected in spring 2014 and this includes $\frac{1}{2}$ of the \$525,816 levy increase showing the return to the split year

QUESTIONS?

