

# **Clinton Township Schools**

## **Budget**

### **Public Hearing**

#### **April 27, 2015**



**Anthony Juskiewicz-Business Administrator**  
**Dr. Drucilla Clark-Superintendent**

# CTSD Needs & Goals Driving Budget Decisions

## Strategic Plan 2015-2019

- CTSD students and staff will engage with an academically flexible and balanced curriculum in a supportive environment
- Technology will be an integral part of a CTSD education
- To strengthen communication with home, school and community through responsive partnerships
- Develop and deliver an annual needs based budget that addresses the financial and facilities requirements of the district while remaining fiscally responsible to the taxpayers



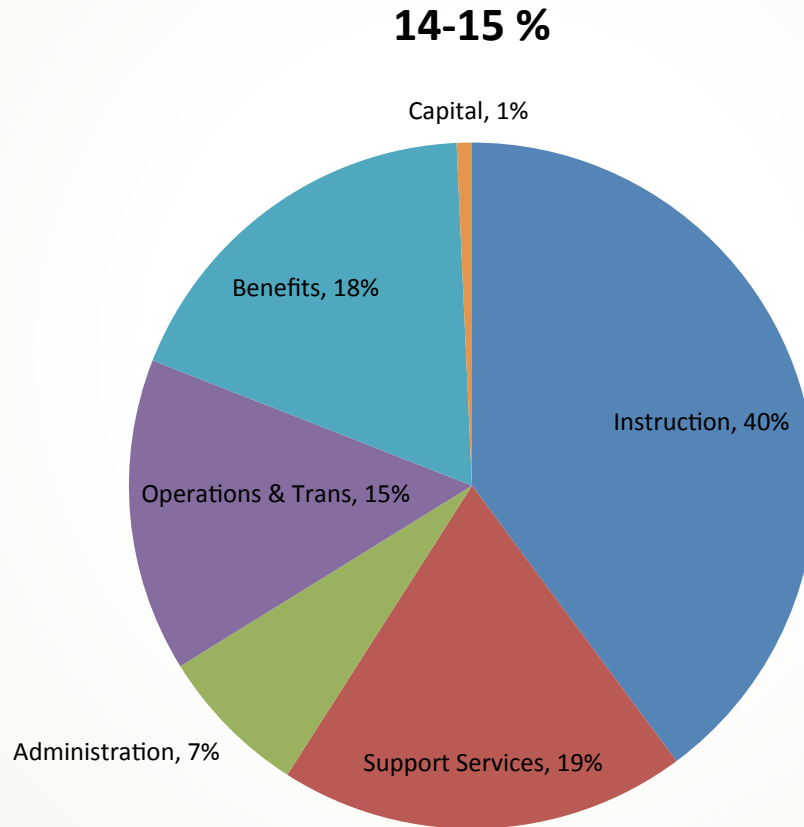
# TAX IMPLICATIONS

- ❖ The Proposed Budget Will Increase School Tax Levy by 1.49%.
- ❖ The Tax Rate is \$1.07 for the Clinton Township School District Taxes.
- ❖ The Average Assessed Value of a Home in Clinton Township is \$396,055.
- ❖ The Tax Impact Based on That Value Will Be:
  - ❖ Yearly: **\$35.54**
  - ❖ Monthly: **\$ 2.96**

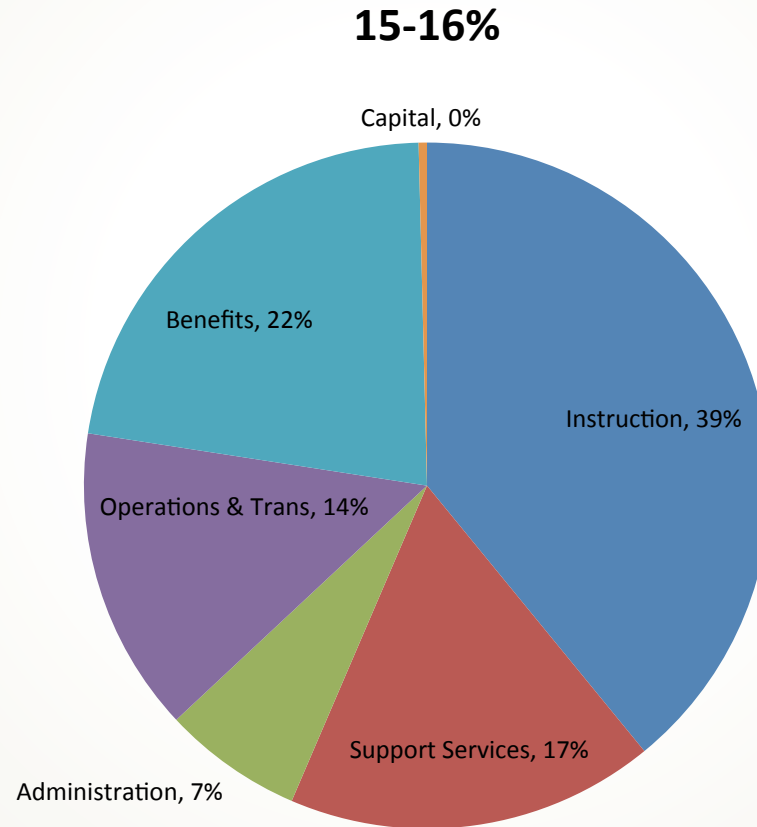
## Budget Expenditures over the last three budget years.....

- 2013-2014
  - \$26,264,075
- 2014-2015
  - \$26,413,316 increase under 1% . Difference between 13-14 and 14-15 budget is \$149,241
- 2015-2016
  - \$26,543,304 increase under 1%. Difference between 14-15 and 15-16 budget is \$129, 988.

# BUDGET ALLOCATIONS 2014-15



# BUDGET ALLOCATIONS 2015-16



# Budget Considerations

Budget increases	Percentage / Dollar Impact
Health Care Costs	14% = \$600,000
General Insurance	6% = \$24,000
Utilities	2.5% = \$15,000
Contracted Salaries	To Be Determined
Additional Technology	\$140,000
Curriculum & Program	\$50,000
Staffing	\$52,000
Additional Out of District Placement	\$90,000
<b>Total</b>	<b>\$971,000</b>

# Budget Considerations continued...

Budget Savings	Percentage/Dollar Impact
Transportation	\$150,000
Reduction in short term borrowing	\$12,000
Actuarial analysis	\$46,000
Reduction in gasoline usage	\$4,000
Worker's Comp	\$10,000
Reduction in Staffing	(4) est. \$294,000
Other	\$325,000
<b>Total</b>	<b>\$841,000</b>

# GENERAL FUND TAX LEVY

<b>2014/2015 Taxes</b>	<b>\$22,580,498</b>
<b>2015/2016 Taxes</b>	<b>\$22,918,742</b>

<b>Dollar Increase</b>	<b>\$338,244</b>
<b>Percent Increase</b>	<b>1.49%</b>

# STATE AID

<b>State Aid for 2014/2015</b>	<b>\$2,088,009</b>
<b>State Aid for 2015/2016</b>	<b>\$2,088,009</b>
<b>Dollar Increase</b>	<b>\$0</b>

# Program Highlights

- **Full Day K** –materials, support staff
- **Scheduling Changes to increase Math, Language Arts, Science & Social Studies Instructional time at CTMS & RVS** –\*Maintains Middle School Model - World Language changed from Core Subject to Unified Arts Cycle at CTMS
- **Lexia:** electronic, interactive ELA support connecting home and school
- **Membean:** 7<sup>th</sup> & 8<sup>th</sup> grade electronic, engaging vocabulary program. Also utilized at North, making a smooth transition for students.
- **Additional Technology:** I Pads for music, K & 1; Classroom Chrome books - Grade 2,3,4,5,6 - Embedded in classroom instruction per strategic plan. One additional district technician.

# TAX IMPLICATIONS

- ❖ The Proposed Budget Will Increase School Tax Levy by 1.49%.
- ❖ The Tax Rate is \$1.07 for the Clinton Township School District Taxes.
- ❖ The Average Assessed Value of a Home in Clinton Township is \$396,055.
- ❖ The Tax Impact Based on That Value Will Be:
  - ❖ Yearly: **\$35.54**
  - ❖ Monthly: **\$ 2.96**

# Questions & Thank You

Please note that this presentation and Audio will be posted on the Clinton Township Website.

Additional questions may be sent to the Superintendent, Dr. Clark at [dclark@ctsd.k12.nj.us](mailto:dclark@ctsd.k12.nj.us)



# Addendum

- Please utilize the following slides as additional reference.
- Thank you.

# Budget Calendar



- March 16 – Presentation & BOE Vote on Preliminary Budget
- March 20, 2015 – Preliminary Budget sent to the County for approval
- April 27 – Final Budget Public Hearing
- May – Meeting with Town Council & Mayor

# How to Calculate the Tax Rate:

	2013/2014 BUDGET		2014/2015 BUDGET		2015/2016 PROJECTION		% CHANGE	ANNUAL INCREASE (DECREASE)
<b>TAX LEVY based on Proposed Budget</b>		Tax Rate		Tax Rate		Tax Rate		
Tax Levy - General Fund	\$22,530,498	\$1.05	\$22,580,498	\$1.06	22,918,742	\$1.07	1.50%	\$338,244
Tax Levy - Debt Service	<u>\$2,083,196</u>	<u>\$0.10</u>	<u>\$2,113,368</u>	<u>\$0.10</u>	<u>\$2,161,018</u>	<u>\$0.10</u>	<u>2.25%</u>	<u>\$47,651</u>
<b>TOTAL LOCAL SCHOOL TAX LEVY:</b>	<b>\$24,613,694</b>		<b>\$24,643,866</b>		<b>\$25,079,760</b>		<b>1.56%</b>	<b>\$385,895</b>
<b>LOCAL SCHOOL TAX:*</b>	<b>\$1.15</b>		<b>\$1.06</b>		<b>\$1.07</b>			<b>\$0.01</b>
*per \$100 of assessed valuation								
ASSESSED VALUATIONS	\$2,141,171,400		\$2,135,520,800		\$2,149,447,400		0.06%	\$13,926,600

\*Local School Tax Levy/Assessed Valuations Source: Preliminary Equalization Table, County of Hunterdon for the year 2014

-0.00032

# Cost Per Pupil 1

- The State of New Jersey has a standardized method of calculating the Cost Per Pupil. This method *does not include 100% of our costs*. They do it this way in order to compare districts by removing the variable factors such as transportation, which all districts do not have (as well as other variable costs).
- This standard number is: According to DOE Taxpayer Guide to Education Spending, 2013-14 Cost Per Pupil CTSD equals **\$14,995**

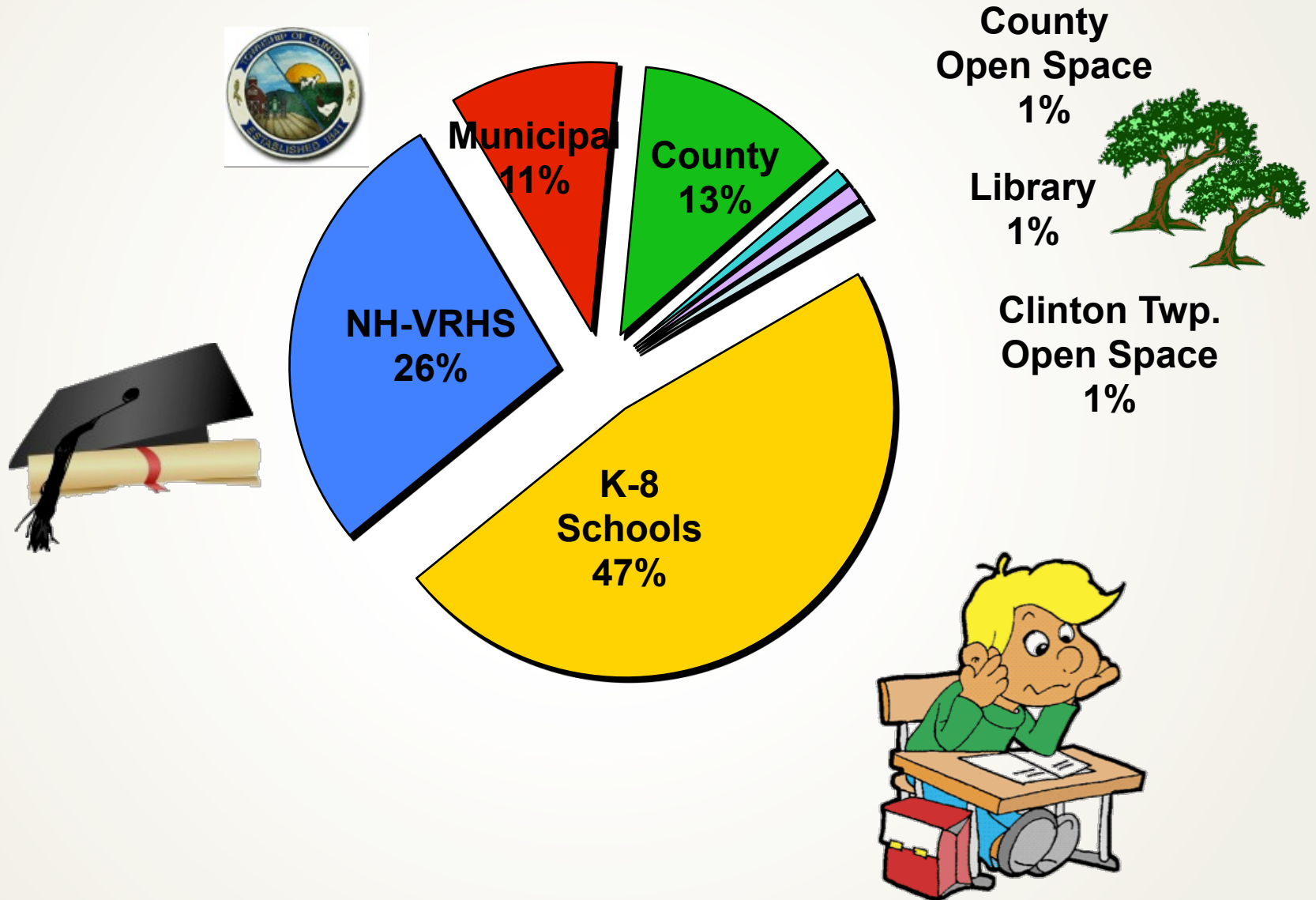
# Cost Per Pupil 2

- Another way to calculate per pupil costs that many utilize, however not comparable in the State calculations, would be a simple division calculation:

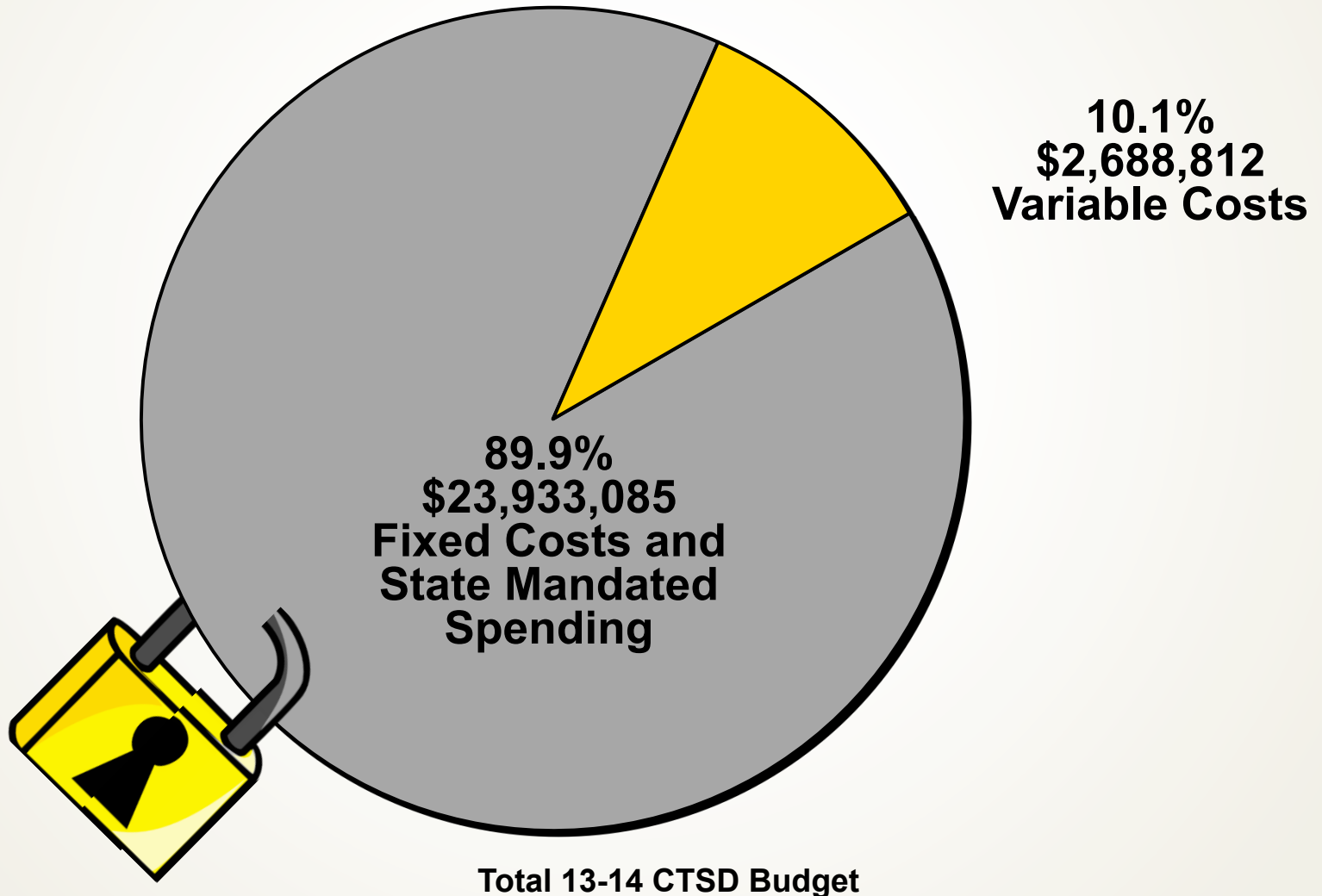
Total General Fund 13/14 divided by enrollment:

$$\$26,264,075 / 1550 = \$16,944$$

# How are CTSD Property Taxes Distributed?



Required Spending made up  
89.9% of total budget in 2013-14



# Enrollment Impact



- **Overall trend-** decreasing student enrollment, offset by increase in fixed costs
- **School Choice:** Trending reductions by design:
  - 13-14 = 103
  - 14-15 = 87
  - 15-16 = 76

# Summary of 15-16 State Aid

	14/15 State Aid	15/16 State Aid	Change in State Aid	
Transportation Aid	147,078	147,078	0	
School Choice Aid	1,080,328	806,992	(273,336)	
Special Education Aid	780,827	780,827	0	
Security Aid	82,468	82,468	0	
PARCC Readiness Aid	14,050	14,050	0	
Per Pupil Growth Aid	14,050	14,050	0	
Adjustment Aid	169,208	442,544	273,336	
Net State Aid Increase	2,288,009	2,288,009	0	
Assessment for Debt Service	(89,009)	(89,009)	(0)	