

Springfield Board of Education

2010 - 2011 Proposed Tentative
Budget

March 22, 2010

Springfield's Mission Statement

The Springfield Board of Education is committed to providing high quality, efficient educational programs through which all students achieve the New Jersey Core Curriculum Contents Standards. Every effort is made to ensure that the district's certificated and support personnel are among the best in their fields.

The staff and Board of Education are dedicated to maintaining excellence in the delivery of child-centered educational programs. Very simply stated, in Springfield...SCHOOLS ARE FOR KIDS!

Projected Enrollment 2010 - 2011

(Projections used for 2010-11 Budget - Based on October 15, 2009 data)

Springfield Public Schools Projection for 2010 - 2011

Grade	Walton	Caldwell	Sandmeier	Gaudineer	Dayton	Total Grade
P-K	120					120
K	140					140
1	146					146
2	189					189
Sp Ed	23					23
3		68	80			148
4		59	69			128
5		85	64			149
Sp Ed			9			9
6				160		160
7				154		154
8				154		154
Sp Ed				9		9
9					166	166
10					132	132
11					152	152
12					160	160
Sp Ed					0	0
	618	212	222	477	610	2139

Springfield Board of Education Enrollment 1997 - 2011

	Walton	Caldwell	Sandmeier	Gaudineer	Dayton	TOTAL
1997 - 1998	261	248	270	492	407	1,678
1998 - 1999	252	257	275	505	434	1,723
1999 - 2000	251	270	274	520	457	1,772
2000 - 2001	244	277	294	541	441	1,797
2001 - 2002	262	267	304	542	484	1,859
2002 - 2003	267	295	311	570	502	1,945
2003 - 2004	294	283	317	594	539	2,027
2004 - 2005	287	297	304	597	561	2,046
2005 - 2006	602	223	242	480	554	2,101
2006 - 2007	589	221	245	459	553	2,067
2007 - 2008	581	223	238	463	550	2,055
2008 - 2009	566	224	238	458	579	2,065
2009 - 2010	632	212	234	483	597	2,158
2010 - 2011*	618	212	222	477	610	2,139

* Projected

2010 - 2011 PROPOSED TENTATIVE BUDGET

- 2010-11 Proposed Tentative Budget = \$34,428,056
- Overall, Budget for 2010-11 represents a decrease from the Revised 2009-10 Working Budget
 - Decrease of \$1,888,102 or (-5.2%)
- Specifically, (by Fund):
 - General Fund Decreased by \$1,709,350 or (-5.0%)
 - Special Revenue Fund Decreased by \$183,952 or (-19.6%)
 - Debt Service Fund Increased by \$5,200 or 0.5%

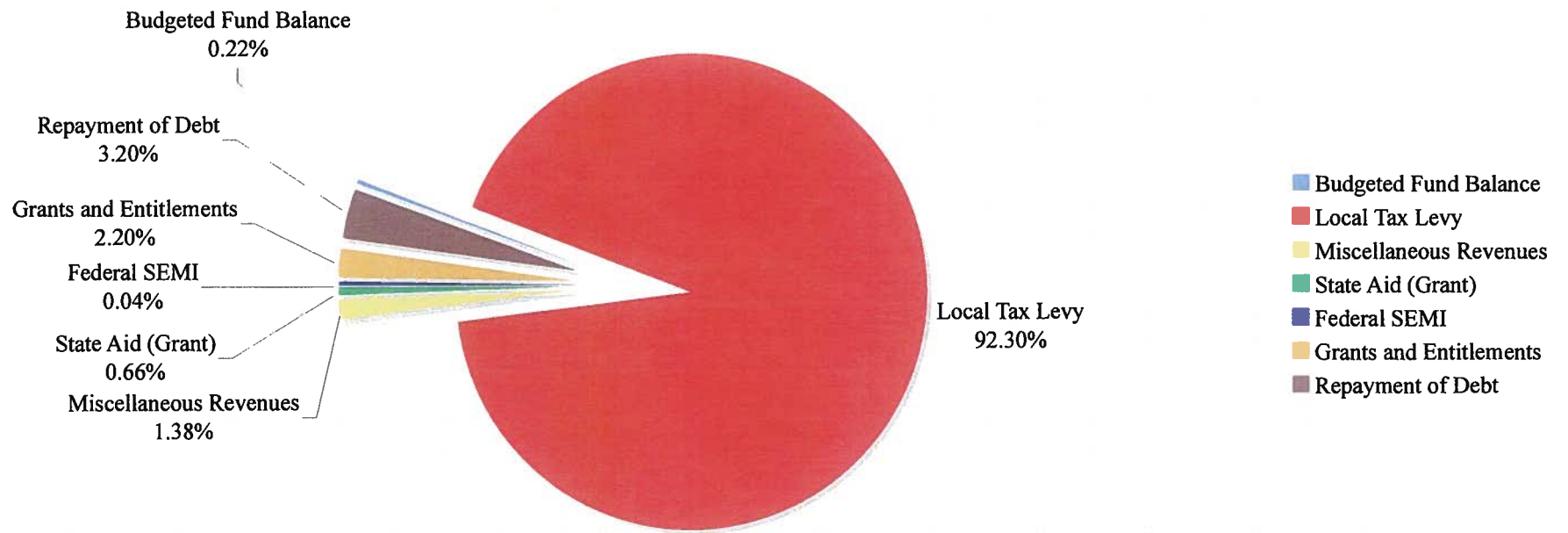
Springfield Board of Education Considerations

- (Un)Anticipated Reduction
 - State Aid 100%
 - Projected Result from State Aid Cut
 - 3 Administrator Positions
 - 2 Secretarial Positions
 - Retirement Breakage
 - 2 & 1/2% Discretionary Funds
- Anticipated Changes in Contractual Obligations -
 - Increases in Out of District Placement Tuition
 - Increases in Transportation Cost
 - Salaries for all Units
 - Increases for Employee Benefits and other District Insurances
 - Health, Dental, Prescription, PERS Contribution, Social Security Contributions, Unemployment Compensation, Workers Compensation, etc.

PROJECTED ADVERTISED REVENUES

	2008-09 Actual	2009-10 Revised	2010-11 Anticipated	Dollar Difference	Percentage Difference
OPERATING BUDGET					
Budgeted Fund Balance	383.00	103,808.00	74,093.00		
Local Tax Levy	29,692,363.00	30,561,479.00	31,775,534.00		
Miscellaneous Revenues	516,035.00	474,460.00	474,460.00		
State Aid	1,789,424.00	1,746,128.00	228,930.00		
Medicaid Reimbursement	-	-	15,084.00		
Adjustment for Prior Year Encumbrances		1,391,576.00			
Actual Revenue (Over)/Under Expenditures	(526,332.00)				
TOTAL OPERATING BUDGET	31,471,873.00	34,277,451.00	32,568,101.00	(1,709,350.00)	-5.0%
GRANTS AND ENTITLEMENTS					
Non-Public Aid from State (Flow-thru)	123,682.00	141,554.00	120,321.00		
NCLB	100,398.00	119,667.00	98,776.00		
IDEA	441,168.00	679,661.00	537,833.00		
Local Source	-	-	-		
TOTAL GRANTS AND ENTITLEMENTS	665,248.00	940,882.00	756,930.00	(183,952.00)	-19.6%
REPAYMENT OF DEBT					
Budgeted Fund Balance	-	169,276.00	10,000.00		
Local Tax Levy	1,276,125.00	928,549.00	1,093,025.00		
Actual Revenue (Over)/Under Expenditures					
TOTAL REPAYMENT OF DEBT	1,276,125.00	1,097,825.00	1,103,025.00	5,200.00	0.5%
TOTAL REVENUES/SOURCES	33,413,246.00	36,316,158.00	34,428,056.00	(1,888,102.00)	-5.2%

Projected Advertised Revenues (ALL)



Projected Advertised Revenue GF



Springfield Board of Education Site Based Decision Making (SBDM)

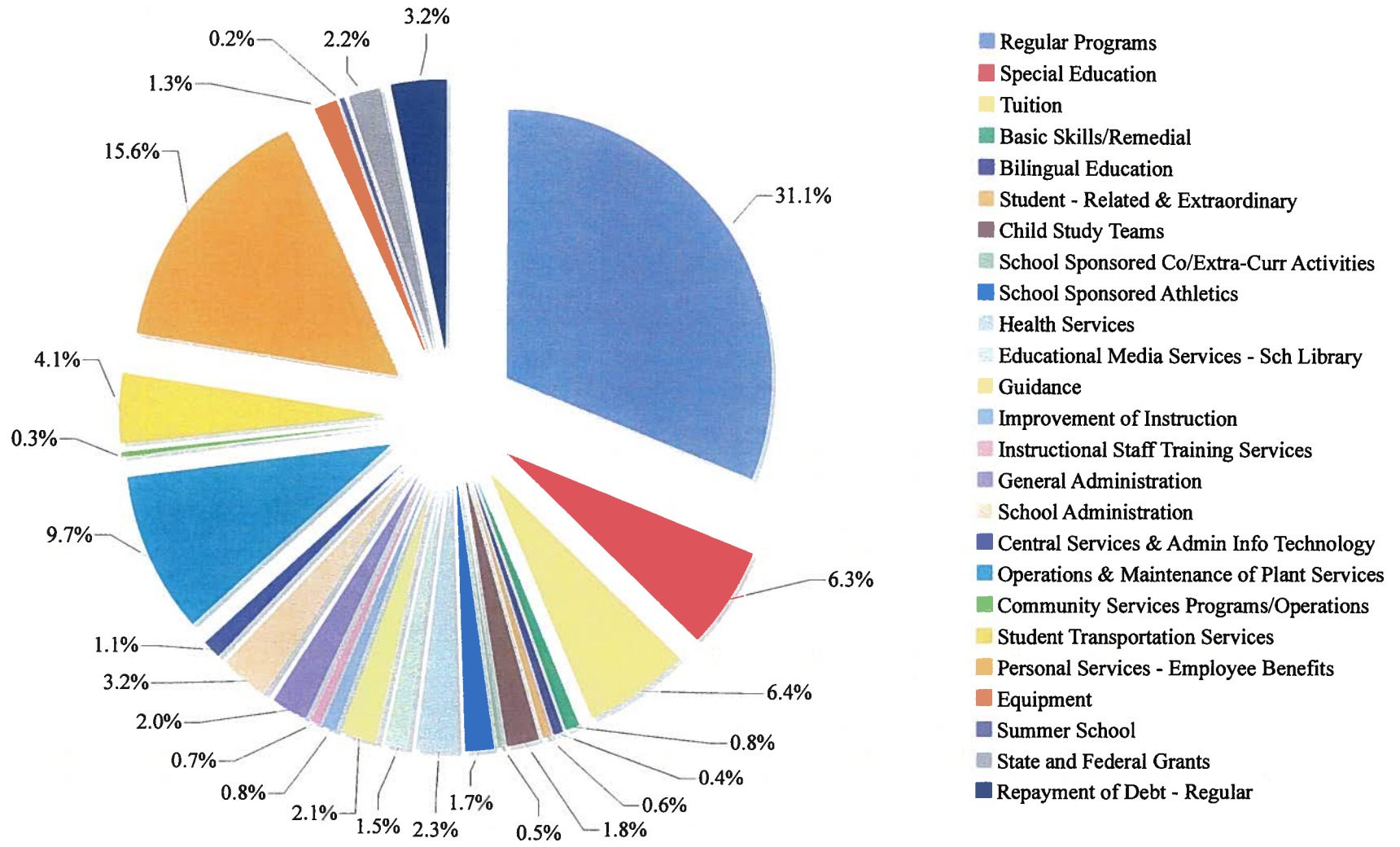
- Per Pupil Allocation:
 - Pre-K - Kindergarten = \$175
 - Grade 1 thru Grade 5 = \$295
 - Grade 6 thru Grade 8 = \$310
 - Grade 9 thru Grade 12 = \$445
 - Technology = \$375
 - Athletics = \$310

(Allocation based on October 15th data)

TOTAL PROJECTED ADVERTISED APPROPRIATIONS

	2008-09 Expenditures	2009-10 Revised Approp.	2010-11 Appropriations	Dollar Difference	Percentage Difference
OPERATING BUDGET					
Regular Programs	10,281,019.00	10,926,641.00	10,689,966.00		
Special Education	2,057,258.00	2,231,906.00	2,171,912.00		
Tuition	2,142,267.00	2,431,895.00	2,186,904.00		
Basic Skills/Remedial	184,030.00	250,775.00	274,117.00		
Bilingual Education	128,639.00	141,361.00	142,769.00		
Student - Related & Extraordinary	169,396.00	203,864.00	205,884.00		
Child Study Teams	627,772.00	632,829.00	634,522.00		
School Sponsored Co/Extra-Curr Activities	140,850.00	161,986.00	162,951.00		
School Sponsored Athletics	459,580.00	669,933.00	597,270.00		
Health Services	917,518.00	865,322.00	788,445.00		
Educational Media Services - Sch Library	386,020.00	358,386.00	522,784.00		
Guidance	793,840.00	849,492.00	734,125.00		
Improvement of Instruction	194,368.00	469,078.00	291,072.00		
Instructional Staff Training Services	274,733.00	225,674.00	226,155.00		
General Administration	987,290.00	798,970.00	695,180.00		
School Administration	1,133,045.00	1,230,905.00	1,117,778.00		
Central Services & Admin Info Technology	394,679.00	388,763.00	376,378.00		
Operations & Maintenance of Plant Services	3,195,926.00	4,129,837.00	3,346,561.00		
Community Services Programs/Operations	67,945.00	98,800.00	98,800.00		
Student Transportation Services	1,389,578.00	1,445,957.00	1,409,266.00		
Personal Services - Employee Benefits	4,588,218.00	5,017,899.00	5,373,546.00		
Equipment	914,523.00	686,918.00	462,406.00		
Summer School	43,379.00	60,260.00	59,310.00		
OPERATING BUDGET GRAND TOTAL	31,471,873.00	34,277,451.00	32,568,101.00	(1,709,350.00)	-5.0%
GRANTS AND ENTITLEMENTS					
Non-Public Aid from State (Flow-thru)	123,682.00	141,554.00	120,321.00		
NCLB	100,398.00	119,667.00	98,776.00		
IDEA	441,168.00	679,661.00	537,833.00		
Local Source	-	-	-		
TOTAL GRANTS AND ENTITLEMENTS	665,248.00	940,882.00	756,930.00	(183,952.00)	-19.6%
REPAYMENT OF DEBT					
Repayment of Debt - Regular	1,276,125.00	1,097,825.00	1,103,025.00	5,200.00	0.5%
TOTAL REPAYMENT OF DEBT	1,276,125.00	1,097,825.00	1,103,025.00	(1,888,102.00)	-5.2%
TOTAL EXPENDITURES	33,413,246.00	36,316,158.00	34,428,056.00		

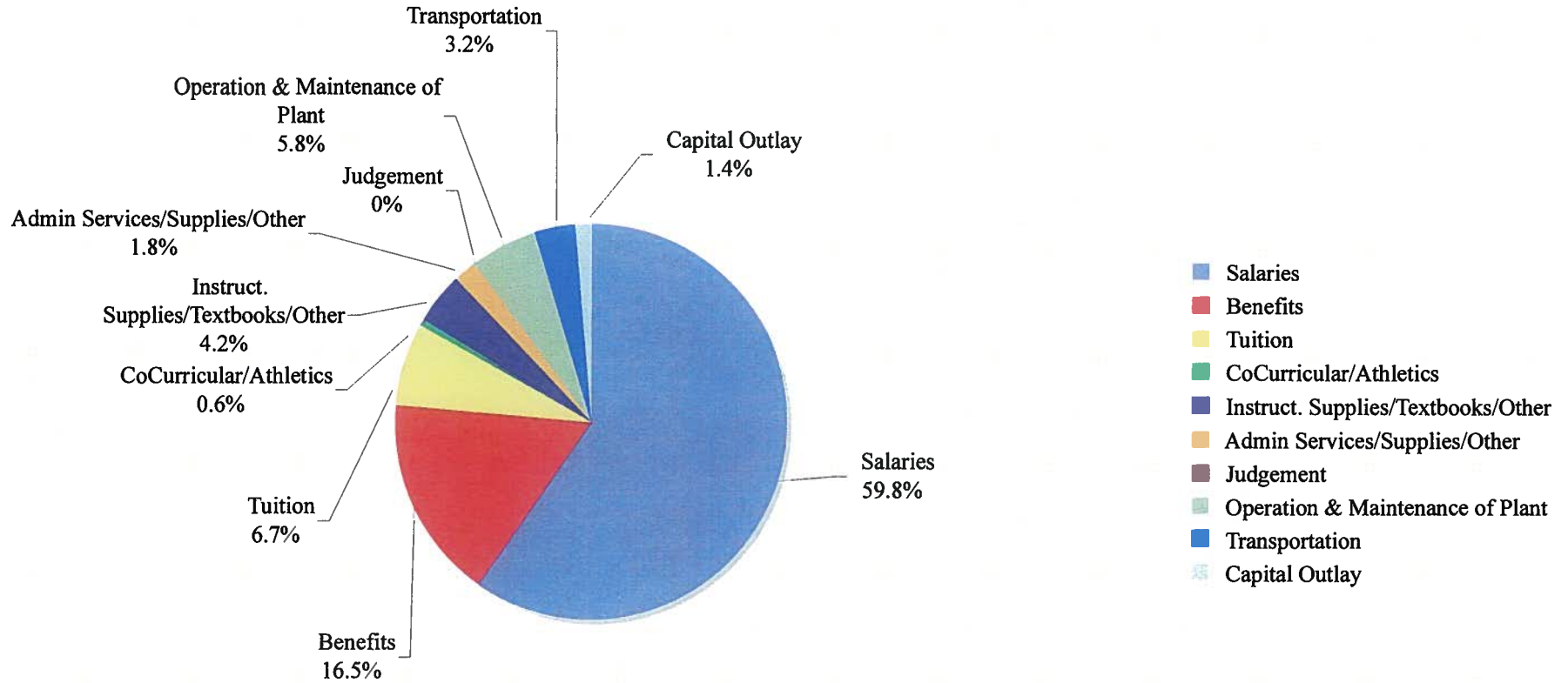
Projected Advertised Appropriations (ALL)



PROJECTED GENERAL FUND APPROPRIATIONS 2010-11

Breakdown of Expenses	2008-09	2009-10	2010-11	Percentage		Percentage
GENERAL FUND	Expenditures	Revised Approp.	Proposed Approp.	of Whole	Incr/(Decr)	of Change
Salaries	18,614,553.00	19,987,028.00	19,465,063.00	59.77%	(521,965.00)	-2.61%
Benefits	4,588,218.00	5,017,899.00	5,373,546.00	16.50%	355,647.00	7.09%
Tuition	2,142,267.00	2,431,895.00	2,186,904.00	6.71%	(244,991.00)	-10.07%
CoCurricular/Athletics	176,571.00	277,055.00	204,409.00	0.63%	(72,646.00)	-26.22%
Instruct. Supplies/Textbooks/Other	1,518,746.00	1,578,882.00	1,366,048.00	4.20%	(212,834.00)	-13.48%
Admin Services/Supplies/Other	439,878.00	660,350.00	590,680.00	1.81%	(69,670.00)	-10.55%
Judgement	353,578.00	10,000.00	-	0.00%	(10,000.00)	-100.00%
Operation & Maintenance of Plant	1,685,372.00	2,538,613.00	1,873,540.00	5.75%	(665,073.00)	-26.20%
Transportation	1,038,167.00	1,088,811.00	1,045,505.00	3.21%	(43,306.00)	-3.98%
Capital Outlay	914,523.00	686,918.00	462,406.00	1.42%	(224,512.00)	-32.68%
GENERAL FUND TOTAL	31,471,873.00	34,277,451.00	32,568,101.00	100.00%	(1,709,350.00)	-4.99%

Projected Appropriations GF



ADVERTISED PROJECTION PER PUPIL COST

	<u>2007-08</u> Actual	<u>2008-09</u> Actual	<u>2009-10</u> Original	<u>2009-10</u> Revised	<u>2010-11</u> Proposed
Total Comparative Per Pupil Cost	12,661.00	12,977.00	13,685.00	13,797.00	13,230.00
Total Classroom Instruction	7,366.00	7,458.00	7,891.00	7,690.00	7,685.00
Classroom Salaries and Benefits	7,149.00	7,093.00	7,467.00	7,288.00	7,362.00
Classroom Supplies & Textbooks	212.00	199.00	387.00	365.00	246.00
Classroom Purchase Serv. & Other	6.00	166.00	37.00	37.00	77.00
Total Support Services	1,812.00	1,920.00	1,924.00	1,993.00	1,911.00
Support Service Salaries & Benefits	1,572.00	1,551.00	1,719.00	1,661.00	1,600.00
Total Administrative Cost	1,287.00	1,239.00	1,314.00	1,312.00	1,210.00
Administrative Salaries & Benefits	1,007.00	1,026.00	1,039.00	1,004.00	935.00
Legal Cost	-	-	60.00	78.00	53.00
Total Operation & Maintenance	1,778.00	1,717.00	1,849.00	2,096.00	1,733.00
Op & Maint Salaries & Benefits	969.00	901.00	958.00	914.00	862.00
Total Food Service	-	-	-	-	-
Total Extracurricular Costs	316.00	338.00	440.00	448.00	420.00
Total Equipment Cost	255.00	443.00	164.00	208.00	209.00
Empty Benefits as a % of Salaries	25.2%	23.1%	24.2%	23.4%	25.8%

TAX RATE/LEVY HISTORY

- SINCE DISSOLUTION

– 1997-98	\$6,018,375	or	59.87%
– 1998-99	\$ 725,519	or	4.51%
– 1999-00	\$1,175,377	or	7.00%
– 2000-01	\$1,370,725	or	7.63%
– 2001-02	\$1,435,884	or	7.42%
– 2002-03	\$1,246,592	or	6.00%
– 2003-04	\$1,477,744	or	6.71%
– 2004-05	\$1,528,851	or	6.50%
– 2005-06	\$1,122,308	or	4.48%
– 2006-07	\$1,606,895	or	6.14%
– 2007-08	\$ 834,656	or	3.01%
– 2008-09	\$1,096,479	or	3.83%
– 2009-10	\$ 869,116	or	2.93%
– 2010-11	\$1,214,055	or	3.97%

2010-2011
TENTATIVE BUDGET
TAX IMPACT SCENERIOS

DRAFT

PREPARED: March 21, 2010
DRAFT - PROJECTED

	General Fund	Debt Service Fund	General Fund	Debt Service Fund
BALANCE TO BE RAISED	\$31,775,534	\$1,103,025.00	\$31,775,534.00	\$1,103,025.00
LESS: BUDGETED FUND BALANCE	\$0.00	(\$10,000.00)	\$0.00	(\$10,000.00)
ADJUSTED BALANCE TO BE RAISED	\$31,775,534.00	\$1,093,025.00	\$31,775,534.00	\$1,093,025.00
2009-2010 LOCAL TAX LEVY:	\$30,561,479.00		\$30,561,479.00	\$928,549.00
INCREASE			\$1,214,055.00	\$164,476.00
% Increase			3.9725%	17.7132%

	2009	2010	2009	2010
Net Valuation Taxable (Ratables) 2009	\$1,104,264.878			
General Expense	2.801	2.878	0.085	0.099
Separate Proposal	0		0.000	
Tax Rate per \$100	2.801	2.878	0.085	0.099
Increase		0.0765		0.0140

IMPACT ON TAXES:	\$	100,000.00
Annual	\$	76.53
Quarterly	\$	19.13
Monthly	\$	6.38
Daily	\$	0.21

Annual Increase	\$	50,000.00	\$	38.26	\$	6.99	\$	45.26
Annual Increase	\$	100,000.00	\$	76.53	\$	13.98	\$	90.51
Annual Increase	\$	150,000.00	\$	114.79	\$	20.97	\$	135.77
Annual Increase	\$	157,800.00	\$	120.76	\$	22.06	\$	142.83
Annual Increase	\$	200,000.00	\$	153.06	\$	27.96	\$	181.02
Annual Increase	\$	250,000.00	\$	191.32	\$	34.96	\$	226.28
Annual Increase	\$	300,000.00	\$	229.58	\$	41.95	\$	271.53
Annual Increase	\$	350,000.00	\$	267.85	\$	48.94	\$	316.79
Annual Increase	\$	400,000.00	\$	306.11	\$	55.93	\$	362.04
Annual Increase	\$	450,000.00	\$	344.38	\$	62.92	\$	407.30
Annual Increase	\$	500,000.00	\$	382.64	\$	69.91	\$	452.55
Annual Increase	\$	1,000,000.00	\$	765.28	\$	139.82	\$	905.10

Ratables 2008	1,091,228,331
Ratables 2009	1,104,264,878
	13,036,547

Growth/(Decline) in Ratables

	50,000	100,000	150,000	Average 157,800	200,000	250,000	300,000
REAL DOLLARS - General Fund							
Current Rate	2.801000000	1,401	2,801	4,202	4,420	5,602	7,003
Projected Rate	2.877528266	1,439	2,878	4,316	4,541	5,755	7,194
	0.076528266	38	77	115	121	153	191
REAL DOLLARS - Debt Service Fund							
Current Rate	0.085000000	43	85	128	134	170	213
Projected Rate	0.098982139	49	99	148	156	198	247
	0.013982139	7	14	21	22	28	35
COMBINE TAX IMPACT							
	2.886000000	1,443	2,886	4,329	4,554	5,772	7,215
	2.976510406	1,488	2,977	4,465	4,697	5,953	7,441
	0.090510406	45	91	136	143	181	226

2010-2011
TENTATIVE BUDGET
TAX IMPACT

	2008 - 2009 BUDGET		REVISED 2009 - 2010 BUDGET		PROPOSED 2010 - 2011 BUDGET
General Fund					
TAX RATE / PER (ONE HUNDRED DOLLARS)	\$ 2.7200	\$	2.8010	\$	2.878
TAX INCREASE	\$ 0.1009	\$	0.0810	\$	0.0770
INCREASE ON HOME ASSESSED AT \$100,000	\$ 100.90	\$	81.00	\$	77.00
Debt Service					
TAX RATE / PER (ONE HUNDRED DOLLARS)	0.117		0.085		0.099
TAX INCREASE	\$ 0.0019	\$	(0.0319)	\$	0.0140
INCREASE ON HOME ASSESSED AT \$100,000	\$ 1.90	\$	(31.90)	\$	14.00
NET TAX INCREAS/(DECREASE) General and Debt Service	\$ 102.80	\$	49.10	\$	91.00

*Springfield Board of Education
Important Dates to Remember!*

- March 26, 2010
 - Public Hearing - 9:00 AM
in the IMC at JDHS
- April 13, 2010
 - Last day to apply for
Absentee Ballot
- April 20, 2010
 - Election Day - Polls open
2:00 PM to 9:00 PM

