

# Springfield Board of Education

2012 - 2013 Proposed Tentative  
Budget

February 27, 2012

## 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 2012 - 2013

<b>(Projections used for 2012-13 Budget - Based on October 15, 2011 data)</b>						
<b>Springfield Public Schools</b>						
<b>Projection for 2012 - 2013</b>						
<b>Grade</b>	<b>Walton</b>	<b>Caldwell</b>	<b>Sandmeier</b>	<b>Gaudineer</b>	<b>Dayton</b>	<b>Total Grade</b>
P-K	120					120
K	160					160
1	166					166
2	178					178
Sp Ed	22					22
3			73	65		138
4			103	84		187
5			75	70		145
Sp Ed				10		10
6					130	130
7					151	151
8					152	152
Sp Ed					12	12
9					163	163
10					148	148
11					161	161
12					133	133
Sp Ed					22	22
	626	251	229	445	627	2198

## Springfield Board of Education Enrollment 1997 - 2013

	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	659	225	215	479	608	2,186
2011 - 2012	625	237	235	480	613	2,190
2012 - 2013*	646	251	229	445	627	2,198
* Projected						

## 2012 - 2013 PROPOSED TENTATIVE BUDGET

- 2012-13 Proposed Tentative Budget = \$36,651,503
- Overall, Budget for 2012-13 represents a decrease from the Revised 2011-12 Working Budget
  - Decrease of \$53,721 or (-0.1%)
- Specifically, (by Fund):
  - General Fund Increased by \$31,291 or 0.1%
  - Special Revenue Fund Decreased by \$88,712 or (-13.8%)
  - Debt Service Fund Increased by \$3,700 or 0.3%

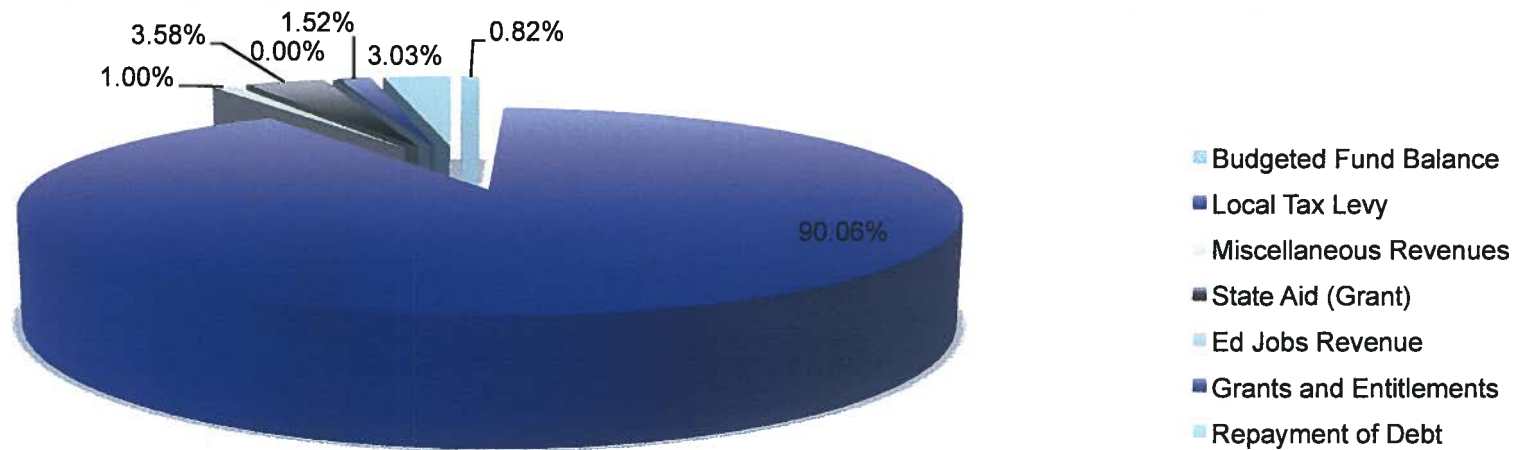
# PROJECTED ADVERTISED REVENUES

## 2012 - 2013

	2010-11 Actual	2011-12 Revised	2012-13 Anticipated	Dollar Difference	Percentage Difference
<b>OPERATING BUDGET</b>					
Budgeted Fund Balance	-	216,968.00	299,029.00		
Local Tax Levy	31,775,534.00	32,411,045.00	33,008,662.00		
Miscellaneous Revenues	564,383.00	434,460.00	365,000.00		
State Aid	270,804.00	557,789.00	1,311,196.00		
Medicaid Reimbursement	11,984.00	-	-		
Ed Jobs Revenue	-	48,594.00	-		
Adjustment for Prior Year Encumbrances		1,283,740.00			
Actual Revenue (Over)/Under Expenditures	(798,322.00)				
<b>TOTAL OPERATING BUDGET</b>	<b>31,824,383.00</b>	<b>34,952,596.00</b>	<b>34,983,887.00</b>	<b>31,291.00</b>	<b>0.1%</b>
<b>GRANTS AND ENTITLEMENTS</b>					
Non-Public Aid from State (Flow-thru)	109,706.00	113,942.00	96,851.00		
NCLB	97,056.00	88,699.00	75,394.00		
IDEA	692,970.00	442,512.00	384,196.00		
Local Source	-	-	-		
<b>TOTAL GRANTS AND ENTITLEMENTS</b>	<b>899,732.00</b>	<b>645,153.00</b>	<b>556,441.00</b>	<b>(88,712.00)</b>	<b>-13.8%</b>
<b>REPAYMENT OF DEBT</b>					
Budgeted Fund Balance	10,000.00	-	-		
Local Tax Levy	1,093,025.00	1,107,475.00	1,111,175.00		
Actual Revenue (Over)/Under Expenditures					
<b>TOTAL REPAYMENT OF DEBT</b>	<b>1,103,025.00</b>	<b>1,107,475.00</b>	<b>1,111,175.00</b>	<b>3,700.00</b>	<b>0.3%</b>
<b>TOTAL REVENUES/SOURCES</b>	<b>33,827,140.00</b>	<b>36,705,224.00</b>	<b>36,651,503.00</b>	<b>(53,721.00)</b>	<b>-0.1%</b>

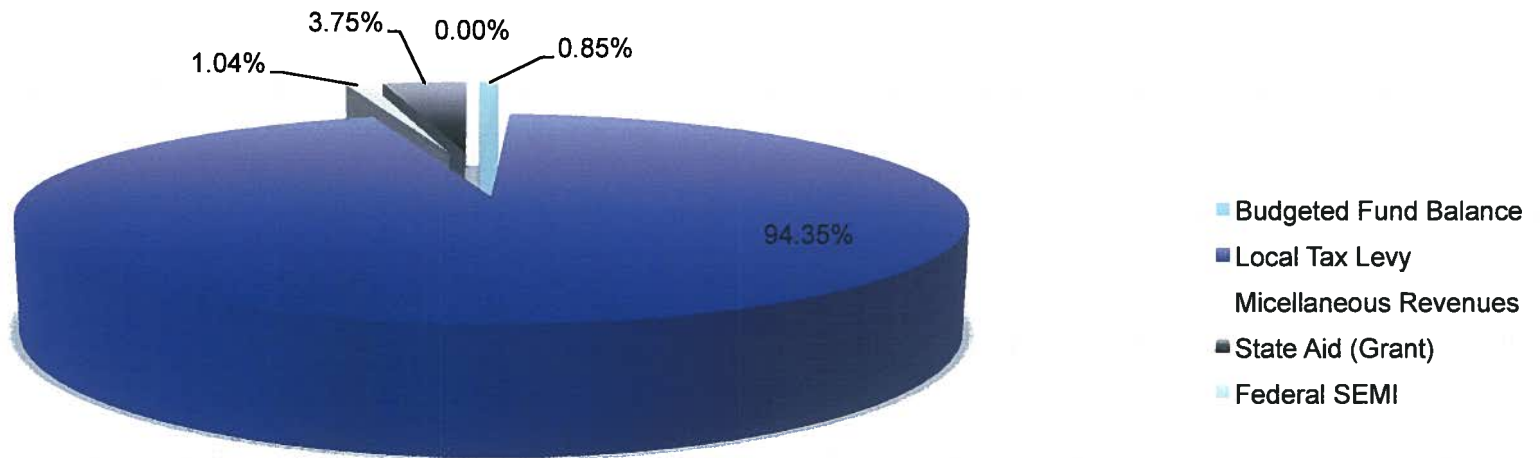
# PROJECTED ADVERTISED REVENUES 2012-13 (AS A GRAPH)

## 2012-2013 Projected Revenue (All Funds)



# TOTAL PROJECTED REVENUES 2012-13 (AS A GRAPH) GENERAL FUND

## 2012-2013 Projected Revenue (General Fund Only)





## 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
    - Athletics = \$35
  - Grade 9 thru Grade 12 = \$445
    - Athletics = \$310
  - Technology = \$375

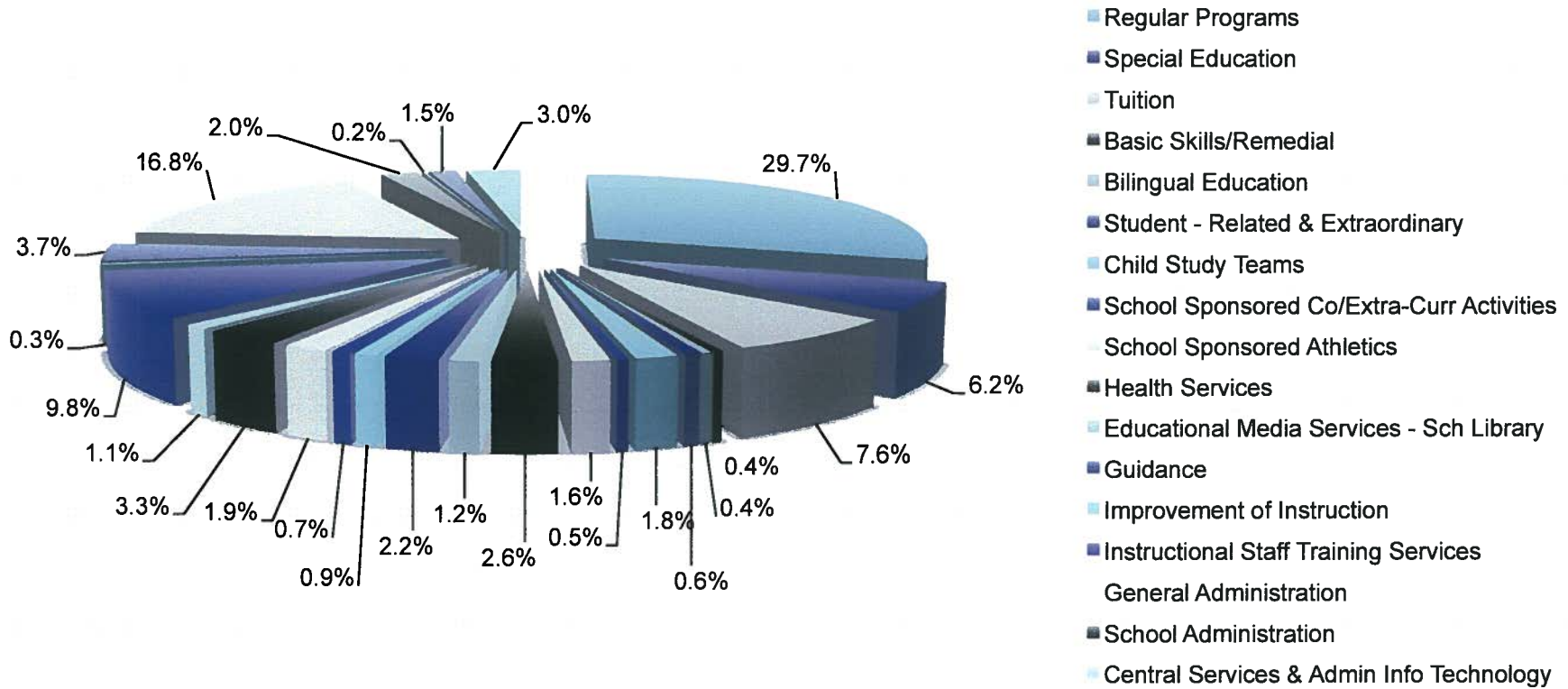
(Allocation based on October 15th data)

# TOTAL PROJECTED ADVERTISED APPROPRIATIONS 2012 - 2013

	2010-11	2011-12	2012-13	Dollar	Percentage
	Expenditures	Revised Approp.	Appropriations	Difference	Difference
<b>OPERATING BUDGET</b>					
Regular Programs	10,324,098.00	10,841,738.00	10,893,964.00		
Special Education	2,233,785.00	2,456,605.00	2,286,111.00		
Tuition	2,412,685.00	2,752,705.00	2,772,480.00		
Basic Skills/Remedial	163,006.00	205,827.00	144,122.00		
Bilingual Education	139,301.00	144,177.00	147,733.00		
Student - Related & Extraordinary	239,384.00	226,860.00	225,768.00		
Child Study Teams	660,232.00	688,487.00	654,474.00		
School Sponsored Co/Extra-Curr Activities	146,024.00	165,922.00	171,199.00		
School Sponsored Athletics	537,787.00	634,547.00	579,658.00		
Health Services	717,322.00	821,521.00	970,432.00		
Educational Media Services - Sch Library	509,307.00	548,509.00	446,977.00		
Guidance	728,989.00	788,152.00	799,945.00		
Improvement of Instruction	185,366.00	317,053.00	338,788.00		
Instructional Staff Training Services	242,184.00	226,672.00	274,497.00		
General Administration	577,445.00	830,148.00	686,631.00		
School Administration	1,156,257.00	1,214,885.00	1,210,365.00		
Central Services & Admin Info Technology	374,889.00	390,338.00	388,117.00		
Operations & Maintenance of Plant Services	3,366,796.00	4,018,574.00	3,574,242.00		
Community Services Programs/Operations	64,319.00	98,800.00	98,800.00		
Student Transportation Services	1,226,461.00	1,358,176.00	1,367,147.00		
Personal Services - Employee Benefits	5,211,364.00	5,557,200.00	6,145,168.00		
Equipment	548,179.00	603,390.00	748,227.00		
Summer School	59,203.00	62,310.00	59,042.00		
<b>OPERATING BUDGET GRAND TOTAL</b>	<b>31,824,383.00</b>	<b>34,952,596.00</b>	<b>34,983,887.00</b>	<b>31,291.00</b>	<b>0.1%</b>
<b>GRANTS AND ENTITLEMENTS</b>					
Non-Public Aid from State (Flow-thru)	109,706.00	113,942.00	96,851.00		
NCLB	97,056.00	88,699.00	75,394.00		
IDEA	692,970.00	442,512.00	384,196.00		
Local Source	-	-	-		
<b>TOTAL GRANTS AND ENTITLEMENTS</b>	<b>899,732.00</b>	<b>645,153.00</b>	<b>556,441.00</b>	<b>(88,712.00)</b>	<b>-13.8%</b>
<b>REPAYMENT OF DEBT</b>					
Repayment of Debt - Regular	1,103,025.00	1,107,475.00	1,111,175.00		
<b>TOTAL REPAYMENT OF DEBT</b>	<b>1,103,025.00</b>	<b>1,107,475.00</b>	<b>1,111,175.00</b>	<b>3,700.00</b>	<b>0.3%</b>
<b>TOTAL EXPENDITURES</b>	<b>33,827,140.00</b>	<b>36,705,224.00</b>	<b>36,651,503.00</b>	<b>(53,721.00)</b>	<b>-0.1%</b>

# TOTAL PROJECTED APPROPRIATIONS 2012-13 (AS A GRAPH)

## 2012-2013 Proposed Expenditures (All Funds)

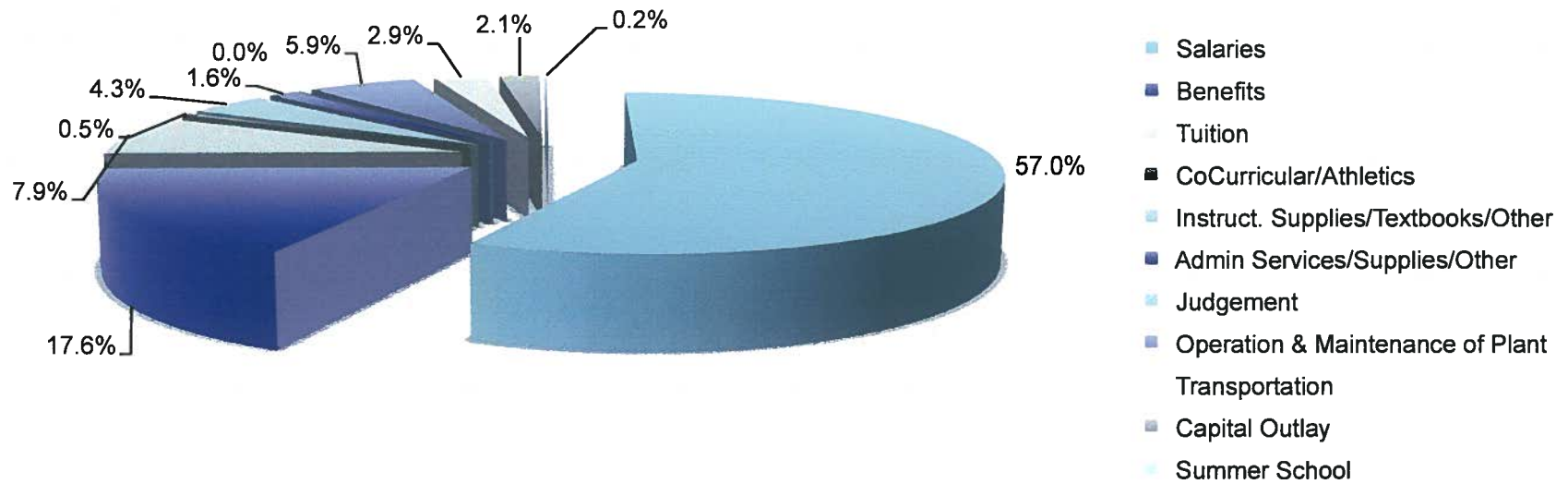


# PROJECTED GENERAL FUND APPROPRIATIONS 2012-13

Breakdown of Expenses	2010-11	2011-12	2012-13	Percentage
<b>GENERAL FUND</b>	Expenditures	Revised Approp.	Proposed Approp.	of Whole
Salaries	19,078,342.00	19,984,656.00	19,956,997.00	57.05%
Benefits	5,211,364.00	5,557,200.00	6,145,168.00	17.57%
Tuition	2,412,685.00	2,752,705.00	2,772,480.00	7.93%
CoCurricular/Athletics	181,708.00	243,214.00	178,941.00	0.51%
Instruct. Supplies/Textbooks/Other	1,144,922.00	1,473,886.00	1,501,929.00	4.20%
Admin Services/Supplies/Other	434,251.00	736,356.00	561,699.00	1.61%
Judgement	-	-	-	0.00%
Operation & Maintenance of Plant	1,893,821.00	2,542,553.00	2,047,955.00	5.85%
Transportation	859,908.00	996,326.00	1,011,449.00	2.89%
Capital Outlay	548,179.00	603,390.00	748,227.00	2.14%
Summer School	59,203.00	62,310.00	59,042.00	0.17%
<b>GENERAL FUND TOTAL</b>	<b>31,824,383.00</b>	<b>34,952,596.00</b>	<b>34,983,887.00</b>	<b>100.00%</b>

# TOTAL PROJECTED APPROPRIATIONS 2012-13 (AS A GRAPH) GENERAL FUND

## 2012-13 Proposed Expenditures by Object (General Fund Only)



# ADVERTISED PROJECTION PER PUPIL COST

	2009-10	2010-11	2011-12	2011-12	2012-13
	<u>Actual</u>	<u>Actual</u>	<u>Original</u>	<u>Revised</u>	<u>Proposed</u>
<b>Total Comparative Per Pupil Cost</b>	13,151.00	12,622.00	13,375.00	13,871.00	13,681.00
<b>Total Classroom Instruction</b>	7,427.00	7,287.00	7,697.00	7,779.00	7,797.00
Classroom Salaries and Benefits	7,093.00	7,019.00	7,360.00	7,329.00	7,510.00
Classroom Supplies & Textbooks	311.00	229.00	262.00	375.00	210.00
Classroom Purchase Serv. & Other	23.00	39.00	75.00	76.00	77.00
<b>Total Support Services</b>	1,903.00	1,813.00	1,987.00	2,013.00	2,058.00
Support Service Salaries & Benefits	1,619.00	1,557.00	1,692.00	1,704.00	1,661.00
<b>Total Administrative Cost</b>	1,283.00	1,156.00	1,250.00	1,321.00	1,264.00
Administrative Salaries & Benefits	1,046.00	957.00	984.00	983.00	1,008.00
Legal Cost	-	80.00	45.00	87.00	52.00
<b>Total Operation &amp; Maintenance</b>	1,910.00	1,709.00	1,727.00	2,022.00	1,825.00
Op & Maint Salaries & Benefits	883.00	842.00	854.00	854.00	893.00
<b>Total Food Service</b>	-	-	-	-	-
<b>Total Extracurricular Costs</b>	375.00	370.00	415.00	434.00	416.00
<b>Total Equipment Cost</b>	83.00	244.00	238.00	262.00	315.00
<b>Empty Benefits as a % of Salaries</b>	23.6%	24.9%	26.8%	25.9%	28.4%

## 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%
– 2011-12	\$ 635,511	or	2.00%
– 2012-13	\$ 597,617	or	1.84%

# PROJECTED TAX RATE CALCULATION 2012 - 2013

PREPARED February 24,  
2012

	General Fund	Debt Service Fund	General Fund	Debt Service Fund	
BALANCE TO BE RAISED	\$33,008,662	\$1,107,475.00	\$33,008,662.00	\$1,111,175.00	
ADJUSTMENTS	\$0.00	\$0.00	\$0.00	\$0.00	<b>DRAFT - PROJECTED</b>
	<u>\$33,008,662.00</u>	<u>\$1,107,475.00</u>	<u>\$33,008,662.00</u>	<u>\$1,111,175.00</u>	
<b>2011-2012 LOCAL TAX LEVY:</b>	<b>\$32,411,045.00</b>		<b>\$32,411,045.00</b>	<b>\$1,107,475.00</b>	
INCREASE			\$597,617.00	\$3,700.00	
% Increase			1.84%	0.33%	
Net Valuation Taxable (Ratables) 2010	\$1,110,094,577				
General Expense			2011	2012	2011
Separate Proposal			2011	2012	2011
Tax Rate per \$100			2.944	2.973	0.100
Increase			0	0.000	0.100
IMPACT ON TAXES:			2.944	2.973	0.100
Annual			0.0295	0.1001	0.1001
Quarterly					
Monthly					
Daily					
Annual Increase	\$50,000.00		\$14.75	\$0.05	\$14.80
Annual Increase	\$100,000.00		\$29.50	\$0.10	\$29.60
Annual Increase	\$150,000.00		\$44.25	\$0.15	\$44.40
Annual Increase	\$157,800.00		\$46.55	\$0.15	\$46.70
Annual Increase	\$200,000.00		\$59.00	\$0.19	\$59.19
Annual Increase	\$250,000.00		\$73.75	\$0.24	\$73.99
Annual Increase	\$300,000.00		\$88.50	\$0.29	\$88.79
Annual Increase	\$350,000.00		\$103.25	\$0.34	\$103.59
Annual Increase	\$400,000.00		\$118.00	\$0.39	\$118.39
Annual Increase	\$450,000.00		\$132.75	\$0.44	\$133.19
Annual Increase	\$500,000.00		\$147.50	\$0.49	\$147.99
Annual Increase	\$1,000,000.00		\$295.00	\$0.97	\$295.97
Ratables 2009	1,100,810,619				
Ratables 2010	1,110,094,577				
	9,283,958				
			Growth/(Decline) in Ratables		
			Average		
REAL DOLLARS - General Fund			50,000	100,000	150,000
Current Rate	2.944000000	1.472	2.944	4.416	4.646
Projected Rate	2.973499978	1.487	2.973	4.460	4.692
	0.029499978	15	29	44	47
			59	74	88
REAL DOLLARS - Debt Service Fund					
Current Rate	0.100000000	50	100	150	158
Projected Rate	0.100097327	50	100	150	158
	9.73271E-05	0	0	0	0
			0	0	0
COMBINE TAX IMPACT			50,000	100,000	150,000
	3.044000000	1.522	3.044	4.566	4.803
	3.073597305	1.537	3.074	4.610	4.850
	0.029597305	15	30	44	47
			59	74	89



# PROJECTED TAX RATE 2012 - 2013

	2010 - 2011 BUDGET	REVISED 2011 - 2012 BUDGET	PROPOSED 2012 - 2013 BUDGET
<b>General Fund</b>			
TAX RATE / PER (ONE HUNDRED DOLLARS)	\$2.8780	\$2.9440	\$2.9735
TAX INCREASE	\$0.0770	\$0.0660	\$0.0295
INCREASE ON HOME ASSESSED AT \$100,000	\$77.00	\$66.00	\$29.50
<b>Debt Service</b>			
TAX RATE / PER (ONE HUNDRED DOLLARS)	0.0999	0.1000	0.1001
TAX INCREASE	\$0.0140	\$0.0001	\$0.0001
INCREASE ON HOME ASSESSED AT \$100,000	\$14.00	\$0.10	\$0.10
NET TAX INCREASES/(DECREASE) General and Debt Service	\$91.00	\$66.10	\$29.60

*Springfield Board of Education  
Important Date to Remember!*

- March 26, 2012
  - Public Hearing - 7:00 PM in  
the IMC at JDHS

