

# Springfield Board of Education

2014 - 2015 Proposed Tentative  
Budget

# 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 2014 - 2015

Projections used for 2013-14 Budget - Based on October 15, 2012 data

## Springfield Public Schools

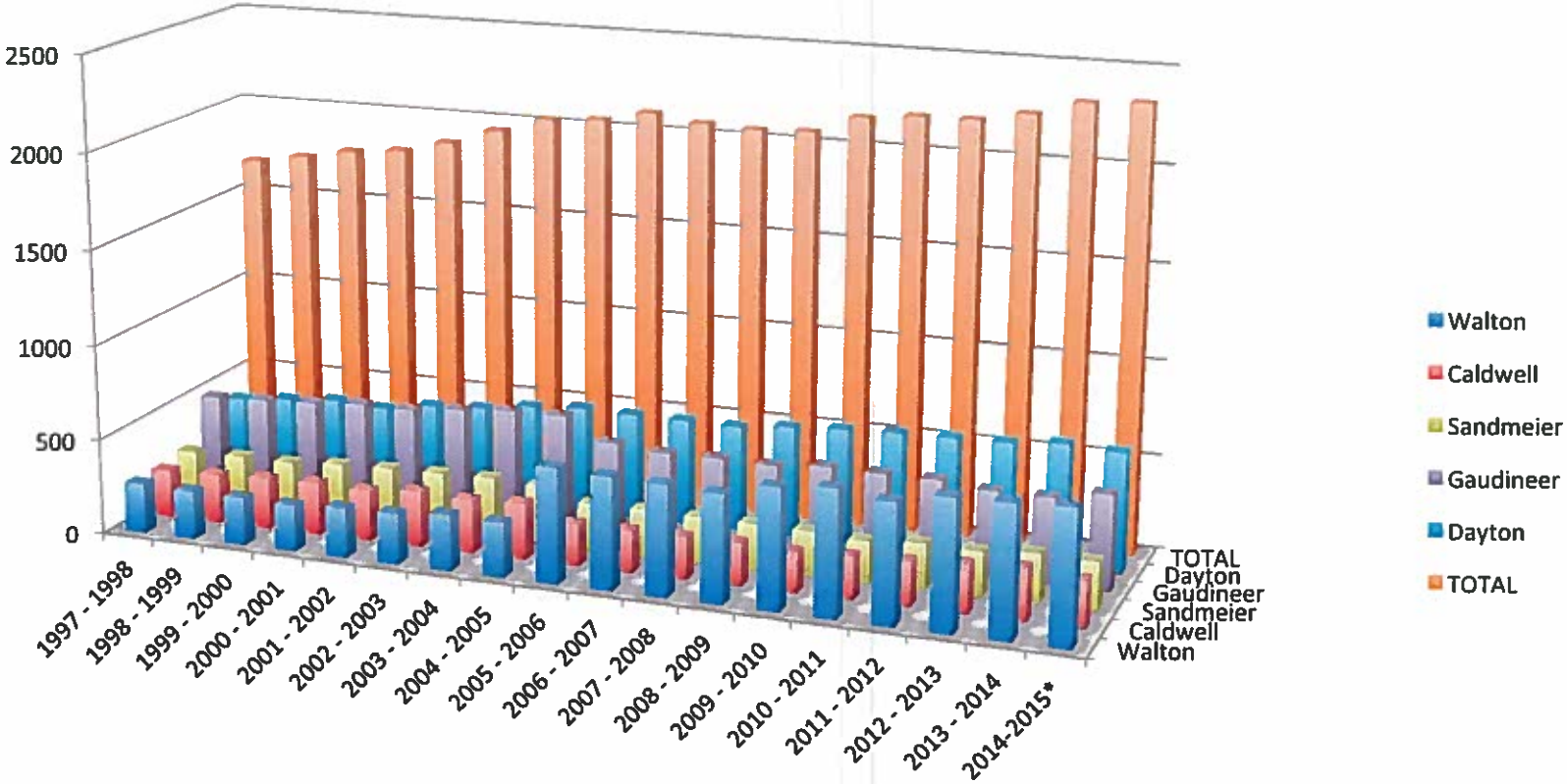
### Projection for 2013 - 2014

Grade	Walton	Caldwell	Sandmeier	Gaudineer	Dayton	Total Grade
P-K		110				110
K		175				175
1		191				191
2		205				204
Sp Ed		18				18
3			92	83		175
4			92	91		183
5			69	62		131
Sp Ed				9		9
6					202	202
7					152	152
8					139	139
Sp Ed					9	9
9						153
10						156
11						153
12						148
Sp Ed						22
		699	253	245	502	632
						2331

## Springfield Board of Education Enrollment 1997 - 2015

	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	679	255	231	454	619	2,238
2013 - 2014	685	273	256	453	646	2,313
2014 - 2015*	699	253	245	502	632	2,331

# Enrollment 1997 - 2015



TOTAL  
Dayton  
Gaudineer  
Sandmeier  
Caldwell  
Walton

## 2014 - 2015 PROPOSED TENTATIVE BUDGET

- 2014-15 Proposed Tentative Budget = \$39,913,148
- Overall, Budget for 2014-15 represents an Increase from the Revised 2013-14 Working Budget
  - Increase of \$603,094 or 1.5%
- Specifically, (by Fund):
  - General Fund Increased by \$708,348 or 1.9%
  - Special Revenue Fund Decreased by \$97,604 or (-15.0%)
  - Debt Service Fund Decreased by \$7,650 or (-0.8%)

## 2014 - 2015 PROPOSED TENTATIVE BUDGET

- 2014-15 Proposed Tentative Budget = \$39,913,148
- Overall, Budget for 2014-15 represents an Increase from the Proposed 2013-14 Budget
  - Increase of \$2,187,945 or 5.8%
- Specifically, (by Fund):
  - General Fund Increased by \$2,142,497 or 5.9%
  - Special Revenue Fund Increased by \$53,098 or 10.6%
  - Debt Service Fund Decreased by \$7,650 or (-0.8%)

## 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

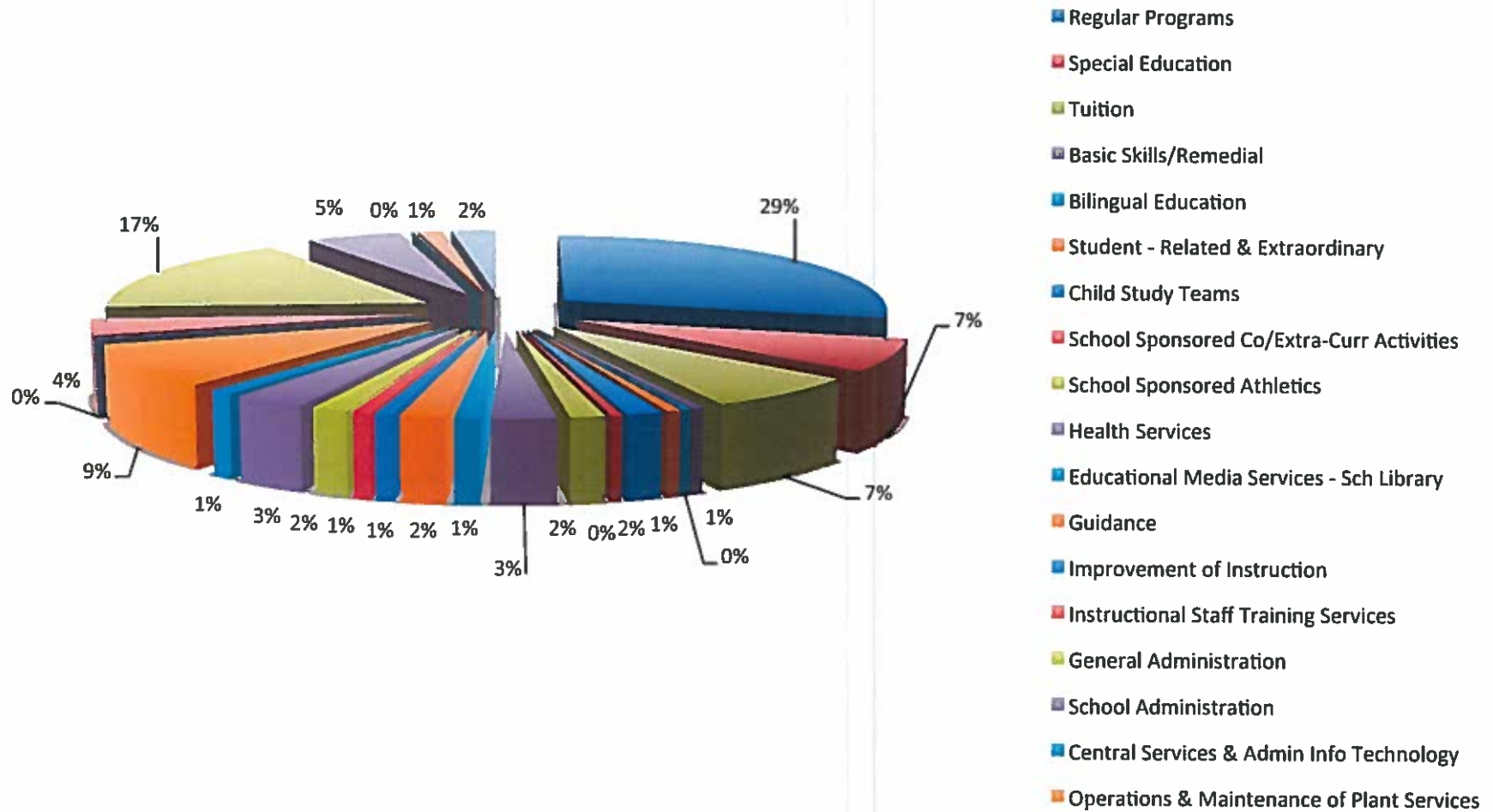
(Allocation based on October 15th data)



2014-2015 Tentative Budget  
 APPROPRIATIONS

	2012-13	2013-14	2013-14	2014-15	Dollar	%
	Expenditures	Original	Revised Approp.	Appropriations	Difference	Difference
<b>OPERATING BUDGET</b>						
Regular Programs	10,974,302.00	11,258,237.00	11,287,470.00	11,410,819.00		
Special Education	2,441,128.00	2,323,765.00	2,324,815.00	2,805,039.00		
Tuition	2,517,149.00	2,816,004.00	2,849,881.00	2,860,865.00		
Basic Skills/Remedial	125,570.00	152,426.00	152,426.00	203,652.00		
Bilingual Education	133,036.00	135,783.00	135,783.00	156,226.00		
Student - Related & Extraordinary	225,322.00	227,953.00	227,953.00	234,588.00		
Child Study Teams	575,004.00	605,192.00	606,892.00	619,601.00		
School Sponsored Co/Extra-Curr Activities	161,417.00	163,559.00	163,559.00	179,637.00		
School Sponsored Athletics	506,059.00	582,979.00	656,628.00	617,780.00		
Health Services	944,555.00	1,121,884.00	1,183,556.00	1,126,048.00		
Educational Media Services - Sch Library	398,140.00	463,261.00	428,882.00	428,654.00		
Guidance	706,298.00	755,888.00	765,888.00	774,562.00		
Improvement of Instruction	343,598.00	305,172.00	379,079.00	300,866.00		
Instructional Staff Training Services	276,992.00	278,090.00	278,744.00	317,755.00		
General Administration	546,300.00	709,429.00	923,490.00	630,269.00		
School Administration	1,163,505.00	1,315,535.00	1,277,303.00	1,289,087.00		
Central Services & Admin Info Technology	384,831.00	403,842.00	395,842.00	411,885.00		
Operations & Maintenance of Plant Services	4,077,495.00	3,546,775.00	4,338,353.00	3,619,977.00		
Community Services Programs/Operations	60,283.00	98,800.00	98,800.00	98,800.00		
Student Transportation Services	1,370,160.00	1,396,395.00	1,467,438.00	1,428,825.00		
Personal Services - Employee Benefits	5,537,967.00	6,495,385.00	6,386,333.00	6,644,185.00		
Equipment	520,063.00	1,006,266.00	1,267,604.00	2,146,017.00		
Summer School	56,397.00	59,042.00	59,042.00	59,022.00		
<b>OPERATING BUDGET GRAND TOTAL</b>	<b>34,045,571.00</b>	<b>36,221,662.00</b>	<b>37,655,761.00</b>	<b>38,364,159.00</b>	<b>708,398</b>	<b>1.9%</b>
<b>GRANTS AND ENTITLEMENTS</b>						
Non-Public Aid from State (Flow-thru)	98,821.00	89,770.00	96,187.00	81,759.00		
NCLB	100,375.00	74,262.00	120,685.00	102,582.00		
IDEA	447,938.00	335,959.00	433,821.00	368,748.00		
Local Source	-	-	-	-		
<b>TOTAL GRANTS AND ENTITLEMENTS</b>	<b>647,134.00</b>	<b>499,991.00</b>	<b>650,693.00</b>	<b>553,089.00</b>	<b>(97,604)</b>	<b>-15.0%</b>
<b>REPAYMENT OF DEBT</b>						
Repayment of Debt - Regular	1,107,870.00	1,003,550.00	1,003,550.00	995,900.00		
<b>TOTAL REPAYMENT OF DEBT</b>	<b>1,107,870.00</b>	<b>1,003,550.00</b>	<b>1,003,550.00</b>	<b>995,900.00</b>	<b>(7,650)</b>	<b>-0.8%</b>
<b>TOTAL EXPENDITURES</b>	<b>35,800,575.00</b>	<b>37,725,203.00</b>	<b>39,310,004.00</b>	<b>39,913,148.00</b>	<b>603,144</b>	<b>1.5%</b>

## Projected Appropriations 2014-2015





2014-2015 Tentative Budget  
Projected Per Pupil Cost

	<u>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Original</u>	<u>2013-14 Revised</u>	<u>2014-15 Proposed</u>
<b>Total Comparative Per Pupil Cost</b>	<b>12,992.00</b>	<b>13,141.00</b>	<b>13,463.00</b>	<b>13,718.00</b>	<b>13,399.00</b>
<b>Total Classroom Instruction</b>	<b>7,585.00</b>	<b>7,681.00</b>	<b>7,864.00</b>	<b>7,726.00</b>	<b>7,960.00</b>
<b>Classroom Salaries and Benefits</b>	<b>7,285.00</b>	<b>7,380.00</b>	<b>7,535.00</b>	<b>7,394.00</b>	<b>7,602.00</b>
<b>Classroom Supplies &amp; Textbooks</b>	<b>263.00</b>	<b>269.00</b>	<b>257.00</b>	<b>261.00</b>	<b>310.00</b>
<b>Classroom Purchase Serv. &amp; Other</b>	<b>37.00</b>	<b>32.00</b>	<b>72.00</b>	<b>71.00</b>	<b>48.00</b>
<b>Total Support Services</b>	<b>1,904.00</b>	<b>1,871.00</b>	<b>2,053.00</b>	<b>2,029.00</b>	<b>1,958.00</b>
<b>Support Service Salaries &amp; Benefits</b>	<b>1,622.00</b>	<b>1,512.00</b>	<b>1,590.00</b>	<b>1,545.00</b>	<b>1,491.00</b>
<b>Total Administrative Cost</b>	<b>1,230.00</b>	<b>1,151.00</b>	<b>1,272.00</b>	<b>1,360.00</b>	<b>1,221.00</b>
<b>Administrative Salaries &amp; Benefits</b>	<b>965.00</b>	<b>1,013.00</b>	<b>1,020.00</b>	<b>1,032.00</b>	<b>998.00</b>
<b>Legal Cost</b>	<b>81.00</b>	<b>50.00</b>	<b>50.00</b>	<b>79.00</b>	<b>42.00</b>
<b>Total Operation &amp; Maintenance</b>	<b>1,626.00</b>	<b>1,992.00</b>	<b>1,753.00</b>	<b>2,062.00</b>	<b>1,731.00</b>
<b>Op &amp; Maint Salaries &amp; Benefits</b>	<b>833.00</b>	<b>828.00</b>	<b>863.00</b>	<b>846.00</b>	<b>867.00</b>
<b>Total Food Service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Extracurricular Costs</b>	<b>365.00</b>	<b>360.00</b>	<b>403.00</b>	<b>427.00</b>	<b>413.00</b>
<b>Total Equipment Cost</b>	<b>245.00</b>	<b>92.00</b>	<b>153.00</b>	<b>251.00</b>	<b>61.00</b>
<b>Empty Benefits as a % of Salaries</b>	<b>25.4%</b>	<b>27.8%</b>	<b>32.1%</b>	<b>31.5%</b>	<b>31.7%</b>

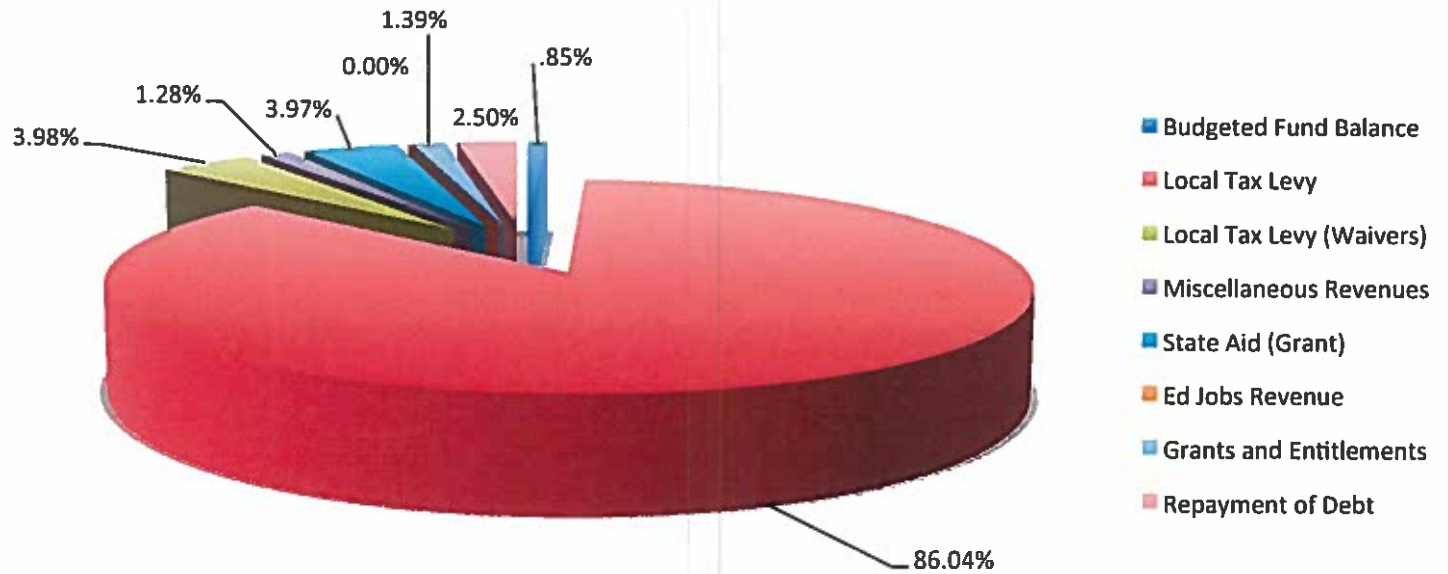
2014-2015 Tentative Budget  
REVENUE

	2012-13 Actual	2013-14 Original	2013-14 Revised	2014-15 Anticipated	Dollar Difference	% Difference
<b>OPERATING BUDGET</b>						
Budgeted Fund Balance	-	633,817.00	633,817.00	338,484.00		
Local Tax Levy	33,008,662.00	33,668,835.00	33,668,835.00	34,342,211.00		
Local Tax Levy (Waivers - Enrollment & Ban)	-	-	-	1,590,282.00		
Miscellaneous Revenues	614,230.00	409,042.00	409,042.00	509,002.00		
State Aid	1,445,896.00	1,509,968.00	1,509,968.00	1,584,180.00		
Medicaid Reimbursement	-	-	-	-		
Ed Jobs Revenue	-	-	-	-		
Adjustment for Prior Year Encumbrances			1,434,149.00			
Actual Revenue (Over)/Under Expenditures	<b>(1,023,217.00)</b>					
<b>TOTAL OPERATING BUDGET</b>	<b>34,045,571.00</b>	<b>36,221,662.00</b>	<b>37,655,811.00</b>	<b>38,364,159.00</b>	<b>708,348</b>	<b>1.9%</b>
<b>GRANTS AND ENTITLEMENTS</b>						
Non-Public Aid from State (Flow-thru)	98,821.00	89,770.00	96,187.00	81,759.00		
NCLB	100,375.00	74,262.00	120,685.00	102,582.00		
IDEA	447,938.00	335,959.00	433,821.00	368,748.00		
Local Source	-	-	-	-		
<b>TOTAL GRANTS AND ENTITLEMENTS</b>	<b>647,134.00</b>	<b>499,991.00</b>	<b>650,693.00</b>	<b>553,089.00</b>	<b>(97,604)</b>	<b>-15.0%</b>
<b>REPAYMENT OF DEBT</b>						
Budgeted Fund Balance	-	-	-	3,305.00		
Local Tax Levy	1,111,175.00	1,003,550.00	1,003,550.00	992,595.00		
Actual Revenue (Over)/Under Expenditures	<b>(3,305.00)</b>					
<b>TOTAL REPAYMENT OF DEBT</b>	<b>1,107,870.00</b>	<b>1,003,550.00</b>	<b>1,003,550.00</b>	<b>995,900.00</b>	<b>(7,650)</b>	<b>-0.8%</b>
<b>TOTAL REVENUES/SOURCES</b>	<b>35,800,575.00</b>	<b>37,725,203.00</b>	<b>39,310,054.00</b>	<b>39,913,148.00</b>	<b>603,094</b>	<b>1.5%</b>

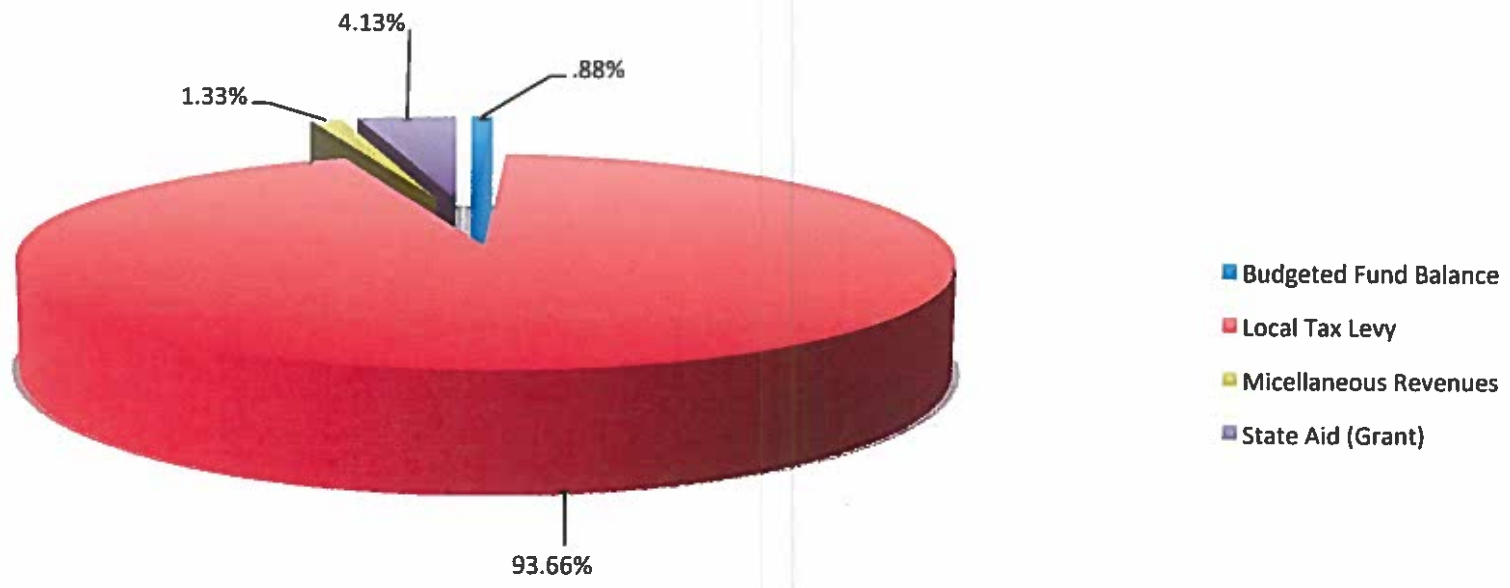
STATE AID  
THRU The YEARS  
2004 - 2015

Category	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
Special Education	975,919.00	975,919.00	975,919.00	975,919.00	1,083,120.00	985,328.00	-	328,859.00	753,009.00	743,150.00	743,150.00
Transportation	124,579.00	124,579.00	124,579.00	124,579.00	245,296.00	333,280.00	-	-	64,455.00	68,276.00	68,276.00
Security	-	-	-	-	148,382.00	158,190.00	-	-	33,606.00	39,644.00	39,644.00
Bilingual	60,538.00	60,538.00	60,538.00	60,538.00	-	-	-	-	-	-	-
Consolidated	252,604.00	211,430.00	211,430.00	211,430.00	-	-	-	-	-	-	-
Additional Formula	-	41,174.00	41,174.00	86,138.00	-	-	-	-	-	-	-
PARCC Readiness	-	-	-	-	-	-	-	-	-	-	23,200.00
P/P Growth	-	-	-	-	-	-	-	-	-	-	23,200.00
	1,413,640.00	1,413,640.00	1,413,640.00	1,458,604.00	1,476,798.00	1,476,798.00	-	328,859.00	851,070.00	851,070.00	897,470.00
Extra Ordinary *	-	-	-	-	269,330.00	269,330.00	228,930.00	228,930.00	203,930.00	200,000.00	200,000.00
Choice **	-	-	-	-	-	-	-	124,400.00	256,196.00	458,898.00	486,710.00
Debt Serv & SDA Assessment	-	-	-	-	-	-	-	(21,431.00)	(30,979.00)	(57,595.00)	(57,595.00)
Reduced Aid (Dt State Shortfall)	-	-	-	-	-	(260,789.00)	-	-	-	-	-
Additional Aid to be use in Future	-	-	-	-	-	-	-	328,859.00	-	-	-
	-	-	-	-	269,330.00	8,541.00	228,930.00	660,758.00	429,147.00	601,303.00	629,115.00

## Projected Revenue 2014-2015



# Projected Revenue General Fund 2014-2015





# 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%
-2013-14	\$660,173	or	2.00%
-2014-15	\$673,376	or	2.00%
-2014-15*	\$1,590,282	or	4.72%

\* Enrollment CAP waiver and Bank CAP waiver

2014-2015 Tentative Budget  
Tax Levy Options

	CURRENT 2013-14 Operating	CAP 2% Operating	Enrollment Waiver	CAP 11/12 Bank	CAP 11/12 + 12/13 Bank	CAP 11/12 + 12/13 + 13/14 Bank
Tax Levy	33,668,835.00	34,342,211.00	34,342,211.00	34,342,211.00	34,342,211.00	34,342,211.00
Enrollment Waiver + Bank CAP	-	-	1,121,637.00	1,121,637.00	1,121,637.00	1,121,637.00
	-	-	-	443,145.00	801,054.00	1,590,282.00
Total Tax L. (Operating)	33,668,835.00	34,342,211.00	35,463,848.00	35,906,993.00	36,264,902.00	37,054,130.00
Increase per \$100k (2%)	\$63.20	\$60.70	\$60.70	\$60.70	\$60.70	\$60.70
Increase per \$100k (Enroll+)			\$101.26	\$101.26	\$101.26	\$101.26
Increase per \$100k (Bank)				\$40.00	\$72.30	\$143.60
<b>TOTAL</b>		<b>\$60.70</b>	<b>\$161.96</b>	<b>\$201.96</b>	<b>\$234.26</b>	<b>\$305.56</b>

**Proposed Tentative Budget**

Tax Levy	34,342,211.00
Enrollment Waiver + Bank CAP	1,121,637.00
	468,645.00
Total Tax L. (Operating)	35,932,493.00
Increase per \$100k (2%)	\$60.70
Increase per \$100k (Enroll+)	\$101.26
Increase per \$100k (Bank)	\$41.74
<b>TOTAL</b>	<b>\$203.70</b>

2014-2015  
TENTATIVE BUDGET  
TAX IMPACT SCENERIOS

**DRAFT**

PREPARED: March 17, 2014  
DRAFT - PROJECTED

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>General Fund</u>	<u>Debt Service Fund</u>
BALANCE TO BE RAISED	\$34,342,211	\$995,900.00	\$35,932,493.00	\$995,900.00
ADJUSTMENTS	\$1,590,282.00	\$0.00	\$0.00	\$0.00
	<u>\$35,932,493.00</u>	<u>\$995,900.00</u>	<u>\$35,932,493.00</u>	<u>\$995,900.00</u>
 2011-2012 LOCAL TAX LEVY: INCREASE	 \$33,668,835.00		 \$33,668,835.00	 \$1,003,550.00
% Increase			6.72%	-0.76%

Net Valuation Taxable (Ratables) 2010	\$1,107,981,757			
General Expense		2014	2015	2014
Separate Proposal		3 0388	3 2431	0 0906
Tax Rate per \$100		0		0 0899
Increase		3 0388	3 2431	0 0906
IMPACT ON TAXES	\$ 100,000.00		0.2043	(0.00072)

Annual	\$ 204.26	(0.72)	\$ 203.54
Quarterly	\$ 51.06	(0.18)	\$ 50.89
Monthly	\$ 17.02	(0.06)	\$ 16.96
Daily	\$ 0.56	(0.00)	\$ 0.56

Annual Increase	\$ 50,000.00	\$ 102.13	(0.36)	\$ 101.77
Annual Increase	\$ 100,000.00	\$ 204.26	(0.72)	\$ 203.54
Annual Increase	\$ 150,000.00	\$ 306.39	(1.07)	\$ 305.31
Annual Increase	\$ 157,800.00	\$ 322.32	(1.13)	\$ 321.19
Annual Increase	\$ 200,000.00	\$ 408.52	(1.43)	\$ 407.08
Annual Increase	\$ 250,000.00	\$ 510.65	(1.79)	\$ 508.86
Annual Increase	\$ 300,000.00	\$ 612.77	(2.15)	\$ 610.63
Annual Increase	\$ 350,000.00	\$ 714.90	(2.51)	\$ 712.40
Annual Increase	\$ 400,000.00	\$ 817.03	(2.86)	\$ 814.17
Annual Increase	\$ 450,000.00	\$ 919.16	(3.22)	\$ 915.94
Annual Increase	\$ 500,000.00	\$ 1,021.29	(3.58)	\$ 1,017.71
Annual Increase	\$ 1,000,000.00	\$ 2,042.58	(7.16)	\$ 2,035.42

Ratables 2011	1,108,732,175
Ratables 2012	1,107,981,757
	(750,418)

Growth/(Decline) in Ratables

		Average						
		50,000	100,000	150,000	157,800	200,000	250,000	300,000
REAL DOLLARS - General Fund								
Current Rate	3 038800000	1,519	3,039	4,558	4,795	6,078	7,597	9,116
Projected Rate	3 243058180	1,622	3,243	4,865	5,118	6,486	8,108	9,729
	0.20425818	102	204	306	322	409	511	613
REAL DOLLARS - Debt Service Fund								
Current Rate	0 090600000	45	91	136	143	181	227	272
Projected Rate	0 089884151	45	90	135	142	180	225	270
	-0.000715849	(0)	(1)	(1)	(1)	(1)	(2)	(2)
COMBINE TAX IMPACT								
		50,000	100,000	150,000	157,800	200,000	250,000	300,000
	3 129400000	1,565	3,129	4,694	4,938	6,259	7,824	9,388
	3 332942331	1,666	3,333	4,999	5,259	6,666	8,332	9,999
	0.203542331	102	204	305	321	407	509	611

2014-2015  
TENTATIVE BUDGET  
TAX IMPACT

	2012 - 2013 BUDGET		REVISED 2013 - 2014 BUDGET		PROPOSED 2014 - 2015 BUDGET
<b>General Fund</b>					
TAX RATE / PER (ONE HUNDRED DOLLARS)	\$ 2.9735	\$	3.0388	\$	3.0995
TAX INCREASE	\$ 0.0295	\$	0.0632	\$	0.0607
INCREASE ON HOME ASSESSED AT \$100,000	\$ 29.50	\$	63.20	\$	60.70
<b>General Fund (Additional Waivers)</b>					
TAX RATE / PER (ONE HUNDRED DOLLARS)	\$ 2.9735	\$	3.0388	\$	3.0995
TAX INCREASE	\$0.0000		\$0.0000		\$0.1436
INCREASE ON HOME ASSESSED AT \$100,000	\$ -	\$	-	\$	143.60
<b>Debt Service</b>					
TAX RATE / PER (ONE HUNDRED DOLLARS)	0.1001		0.0905		0.0899
TAX INCREASE	\$ 0.0001	\$	(0.0096)	\$	(0.0006)
INCREASE ON HOME ASSESSED AT \$100,000	\$ 0.10	\$	(9.60)	\$	(0.60)
NET TAX INCREAS/(DECREASE) General and Debt Service	\$ 29.60	\$	53.60	\$	203.70

*2014-2015  
TENTATIVE BUDGET  
TAX IMPACT*

	<b>2012 - 2013 BUDGET</b>		<b>REVISED 2013 - 2014 BUDGET</b>		<b>PROPOSED 2014 - 2015 BUDGET</b>
<b>General Fund</b>					
<b>TAX RATE / PER (ONE HUNDRED DOLLARS)</b>	\$ 2.9735	\$	3.0388	\$	3.2431
<b>TAX INCREASE</b>	\$ 0.0295	\$	0.0632	\$	0.2043
<b>INCREASE ON HOME ASSESSED AT \$100,000</b>	\$ 29.50	\$	63.20	\$	204.30
<b>Debt Service</b>					
<b>TAX RATE / PER (ONE HUNDRED DOLLARS)</b>	0.1001		0.0905		0.0899
<b>TAX INCREASE</b>	\$ 0.0001	\$	(0.0096)	\$	(0.0006)
<b>INCREASE ON HOME ASSESSED AT \$100,000</b>	\$ 0.10	\$	(9.60)	\$	(0.60)
<b>NET TAX INCREAS/(DECREASE) General and Debt Service</b>	\$ 29.60	\$	53.60	\$	203.70

*Springfield Board of Education  
Important Date to Remember!*

- May 5, 2014
  - Public Hearing – 7:30 PM  
in the IMC at JDHS

