

Springfield  
Board of Education

2015 - 2016

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Proposed Tentative Budget

March 16, 2015

# 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.

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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!

# Springfield Board of Education Budget Timelines

- Summer thru October - Review Goals and Programs, Enrollment Review
  - November thru December - Budget Managers review/submit Budget Request
  - December thru February - Preliminary Budget pulled together including:
    - Salaries and Benefits, School and Department Budgets, CAP Requirements
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- February - Principals/Department Supervisors meetings with Superintendent's Cabinet
  - January thru April - Budget Presentations
  - May thru August - Purchase Orders placed for upcoming year, Enrollment Review
  - July thru September - Supplies received and disseminated to appropriate personnel for classroom use, Enrollment Review

(Projections used for 2015-16 Budget - Based on October 15, 2014 data)

**Springfield Public Schools  
Projection for 2015 - 2016**

Grade	Walton	Caldwell	Sandmeier	Gaudineer	Dayton	Total Grade
P-K		110				110
K		170				170
1		157				157
2		183				183
Sp Ed		27				27
3		104	87			191
4		86	81			167
5		87	91			178
Sp Ed			6			6
6				140		140
7				195		195
8				151		151
Sp Ed				14		14
9					146	146
10					140	140
11					166	166
12					160	160
Sp Ed					22	22
	647	277	265	500	634	2323

Difference                    -14                    32                    19                    -6                    4                    **35**

**Actual**

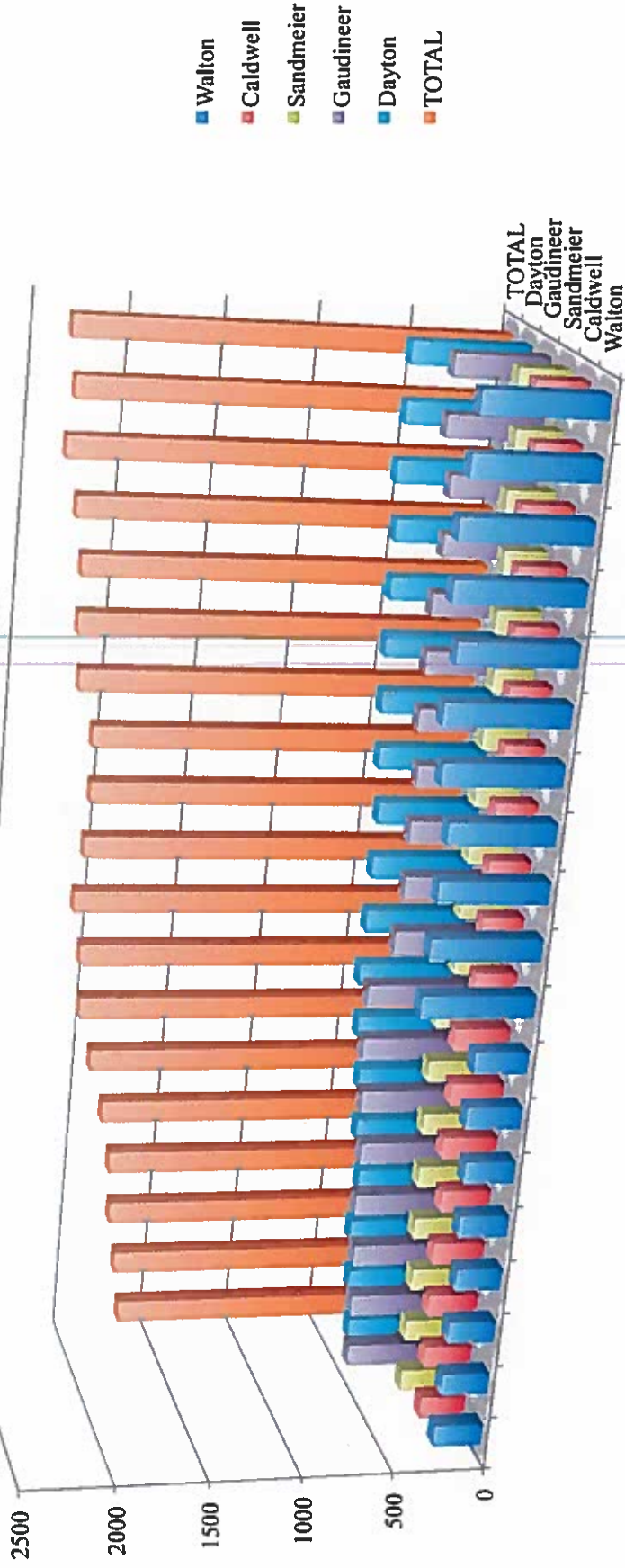
**Springfield Public Schools  
2014-2015**

Grade	2014-2015		As of October 15, 2014			Total Grade
	Walton	Caldwell	Sandmeier	Gaudineer	Dayton	
P-K		102				102
K		157				157
1		183				183
2		192				192
Sp Ed		27				27
3		86	81			167
4		87	91			178
5		72	68			140
Sp Ed			6			6
6				195		195
7				151		151
8				146		146
Sp Ed				14		14
9					140	140
10					166	166
11					160	160
12					152	152
Sp Ed					12	12
	661	245	246	506	630	2288

	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	235	237	480	613	2,190
2012 - 2013	679	255	231	454	619	2,238
2013 - 2014	685	273	256	453	646	2,313
2014 - 2015	661	245	246	506	630	2,288
2015 - 2016*	647	277	265	500	634	2,323

\* Projected

# ENROLLMENT "Through the Years" 1997 - 2016



# 2015 - 2016 PROPOSED TENTATIVE BUDGET

- 2015-16 Proposed Tentative Budget = \$40,700,590
  - Overall, Budget for 2015-16 represents a decrease from the Revised 2014-15 Working Budget
    - Decrease of \$1,213,022 or (-2.9%)
  - Specifically, (by Fund):
    - General Fund Decreased by \$1,094,195 or (-2.7%)
    - Special Revenue Fund Decreased by \$110,727 or (-15.0%)
    - Debt Service Fund Decreased by \$8,100 or (-0.8%)
-

# 2015 - 2016 PROPOSED TENTATIVE BUDGET (Comparison from Original)

- 2015-16 Proposed Tentative Budget = \$40,700,590
  - Overall, Budget for 2015-16 represents a Increase from the Proposed 2014-15 Working Budget
    - Increase of \$787,442 or 1.97%
  - Specifically, (by Fund):
    - General Fund Increased by \$721,184 or 1.88%
    - Special Revenue Fund Increased by \$74,358 or 13.44%
    - Debt Service Fund **Decreased by \$8,100 or (-0.8%)**
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# 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

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- Technology = \$375

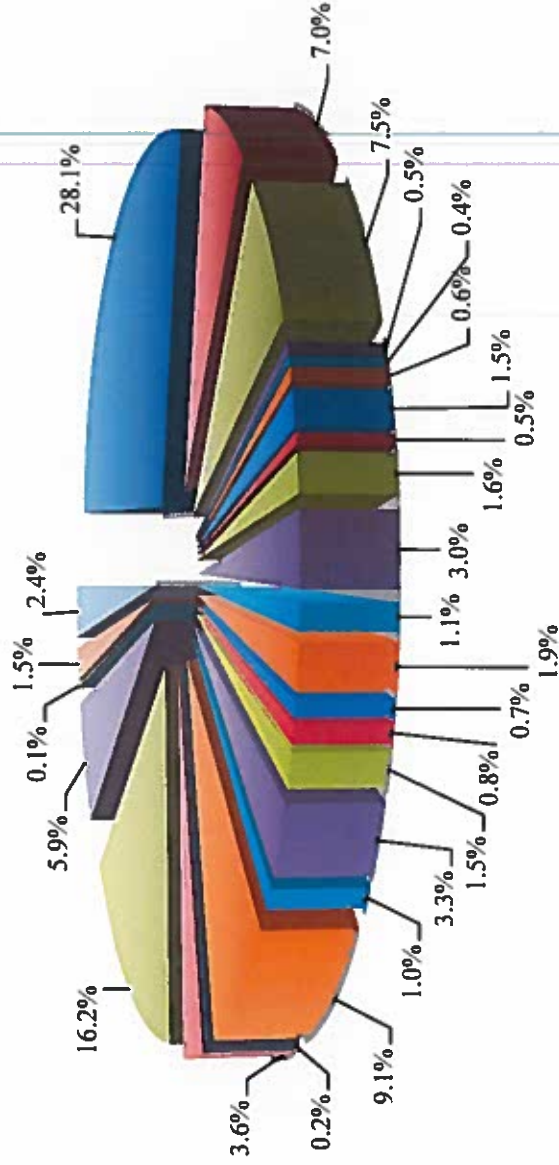
(Allocation based on October 15th data)

2015-2016 Tentative Budget  
APPROPRIATIONS

	2013-14 Expenditures	2014-15 Original	2014-15 Revised Approp.	2015-16 Appropriations	Dollar Difference	% Difference
<b>OPERATING BUDGET</b>						
Regular Programs	11,074,562.00	11,410,819.00	11,590,600.00	11,429,217.00		
Special Education	2,558,411.00	2,805,039.00	2,694,956.00	2,842,706.00		
Tuition	2,798,724.00	2,860,865.00	2,905,767.00	3,056,309.00		
Basic Skills/Remedial	145,661.00	203,652.00	193,652.00	207,326.00		
Bilingual Education	136,227.00	156,226.00	150,226.00	145,357.00		
Student - Related & Extraordinary	241,146.00	234,588.00	245,588.00	240,170.00		
Child Study Teams	644,545.00	619,601.00	691,198.00	618,685.00		
School Sponsored Co/Extra-Curr Activities	169,632.00	179,637.00	179,837.00	187,613.00		
School Sponsored Athletics	571,196.00	617,780.00	702,224.00	651,074.00		
Health Services	918,972.00	1,126,048.00	1,157,977.00	1,204,774.00		
Educational Media Services - Sch Library	373,980.00	428,654.00	427,334.00	433,515.00		
Guidance	758,943.00	774,562.00	750,482.00	772,083.00		
Improvement of Instruction	334,781.00	300,866.00	359,515.00	270,841.00		
Instructional Staff Training Services	237,995.00	317,755.00	320,244.00	343,095.00		
General Administration	608,295.00	630,269.00	820,632.00	610,620.00		
School Administration	1,221,308.00	1,289,087.00	1,259,968.00	1,358,233.00		
Central Services & Admin Info Technology	391,870.00	411,885.00	412,685.00	421,920.00		
Operations & Maintenance of Plant Services	3,713,559.00	3,619,977.00	4,793,540.00	3,706,170.00		
Community Services Programs/Operations	87,414.00	98,800.00	98,800.00	98,800.00		
Student Transportation Services	1,512,879.00	1,428,825.00	1,430,467.00	1,449,713.00		
Personal Services - Employee Benefits	5,062,854.00	6,644,185.00	6,369,532.00	6,586,417.00		
Equipment	2,738,780.00	2,146,017.00	2,563,942.00	2,391,683.00		
Summer School	59,818.00	59,022.00	60,372.00	59,022.00		
<b>OPERATING BUDGET GRAND TOTAL</b>	36,361,552.00	38,364,159.00	40,179,538.00	39,085,343.00	(1,094,195)	-2.7%
<b>GRANTS AND ENTITLEMENTS</b>						
Non-Public Aid from State (Flow-thru)	88,206.00	81,759.00	108,625.00	92,331.00		
NCLB	120,685.00	102,582.00	149,155.00	126,781.00		
IDEA	420,411.00	368,748.00	480,394.00	408,335.00		
Local Source	-	-	-	-		
<b>TOTAL GRANTS AND ENTITLEMENTS</b>	629,302.00	553,089.00	738,174.00	627,447.00	(110,727)	-15.0%
<b>REPAYMENT OF DEBT</b>						
Repayment of Debt - Regular	1,003,555.00	995,900.00	995,900.00	987,800.00		
<b>TOTAL REPAYMENT OF DEBT</b>	1,003,555.00	995,900.00	995,900.00	987,800.00	(8,100)	-0.8%
<b>TOTAL EXPENDITURES</b>	37,994,409.00	39,913,148.00	41,913,612.00	40,700,590.00	(1,213,022)	-2.9%

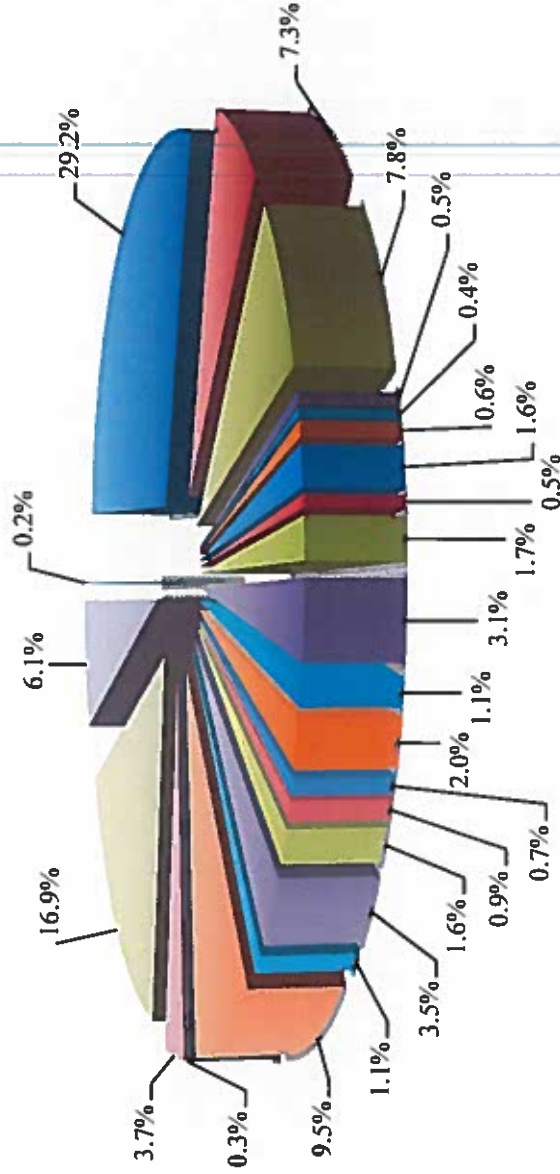
# 2015-16 Tentative Budget APPROPRIATIONS (ALL)

- Regular Programs
- Special Education
- Tuition
- Basic Skills/Remedial
- Bilingual Education
- Student - Related & Extraordinary
- Child Study Teams
- School Sponsored Co/Extra-Curr Activities
- School Sponsored Athletics
- Health Services
- Educational Media Services - Sch Library
- Guidance
- Improvement of Instruction
- Instructional Staff Training Services
- General Administration
- School Administration
- Central Services & Admin Info Technology
- Operations & Maintenance of Plant Services
- Community Services Programs/Operations



# 2015-16 Tentative Budget APPROPRIATIONS General Fund Only

- Regular Programs
- Special Education
- Tuition
- Basic Skills/Remedial
- Bilingual Education
- Student - Related & Extraordinary
- Child Study Teams
- School Sponsored Co/Extra-Curr Activities
- School Sponsored Athletics
- Health Services
- Educational Media Services - Sch Library
- Guidance
- Improvement of Instruction
- Instructional Staff Training Services
- General Administration
- School Administration
- Central Services & Admin Info Technology
- Operations & Maintenance of Plant Services



2015-2016 Tentative Budget  
Projected Per Pupil Cost

	2012-13 Actual	2013-14 Actual	2014-15 Original	2014-15 Revised	2015-16 Proposed
Total Comparative Per Pupil Cost	13,141.00	12,657.00	13,399.00	14,550.00	13,878.00
Total Classroom Instruction	7,681.00	7,447.00	7,960.00	8,221.00	8,180.00
Classroom Salaries and Benefits	7,380.00	7,214.00	7,602.00	7,773.00	7,889.00
Classroom Supplies & Textbooks	269.00	207.00	310.00	398.00	244.00
Classroom Purchase Serv. & Other	32.00	26.00	48.00	51.00	47.00
Total Support Services	1,871.00	1,820.00	1,958.00	2,105.00	2,038.00
Support Service Salaries & Benefits	1,512.00	1,523.00	1,491.00	1,606.00	1,527.00
Total Administrative Cost	1,151.00	1,155.00	1,221.00	1,332.00	1,285.00
Administrative Salaries & Benefits	1,013.00	981.00	998.00	1,030.00	1,069.00
Legal Cost	50.00	50.00	42.00	97.00	43.00
Total Operation & Maintenance	1,992.00	1,765.00	1,731.00	2,309.00	1,812.00
Op & Maint Salaries & Benefits	828.00	799.00	867.00	895.00	893.00
Total Food Service	-	-	-	-	-
Total Extracurricular Costs	360.00	378.00	413.00	465.00	446.00
Total Equipment Cost	92.00	164.00	61.00	147.00	70.00
Empty Benefits as a % of Salaries	27.8%	24.6%	31.7%	30.4%	30.9%

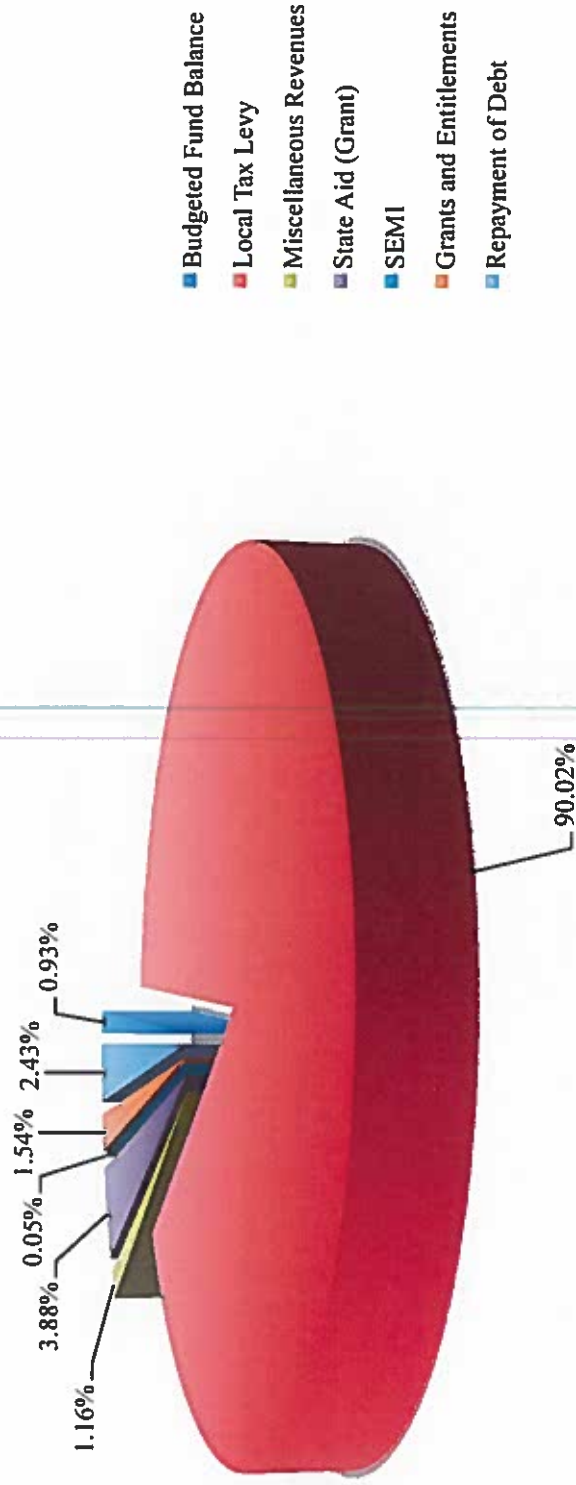
STATE AID  
THRU The YEARS  
2004 - 2015

Category	REVISIED											
	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
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	743,150.00
Transportation	124,579.00	124,579.00	124,579.00	124,579.00	245,296.00	333,280.00	-	-	64,435.00	68,276.00	68,276.00	68,276.00
Security	-	-	-	-	148,382.00	158,190.00	-	-	33,606.00	39,644.00	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	-	-	-	-	-	-	-	-	-	-	-	-
P/P Growth	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	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	200,000.00
Choice **	-	-	-	-	-	-	-	124,400.00	256,196.00	458,898.00	486,710.00	431,086.00
Debt Serv & SDA Assessment	-	-	-	-	-	(260,789.00)	-	(21,431.00)	(30,979.00)	(57,595.00)	(57,595.00)	(57,595.00)
Reduced Aid (Dt. State Shortfall)	-	-	-	-	-	-	-	328,859.00	-	-	-	-
Additional Aid to be use in Future	-	-	-	-	269,330.00	8,541.00	228,930.00	666,758.00	429,147.00	601,303.00	629,115.00	573,491.00
					1,746,128.00	1,485,339.00	228,930.00	989,617.00	1,280,217.00	1,452,373.00	1,526,585.00	1,470,961.00
							21,431.00	21,431.00	30,979.00	57,595.00	57,595.00	57,595.00
							1,011,048.00	1,311,196.00	1,509,968.00	1,584,180.00	1,500,744.00	1,528,556.00

2015-2016 Tentative Budget  
REVENUE

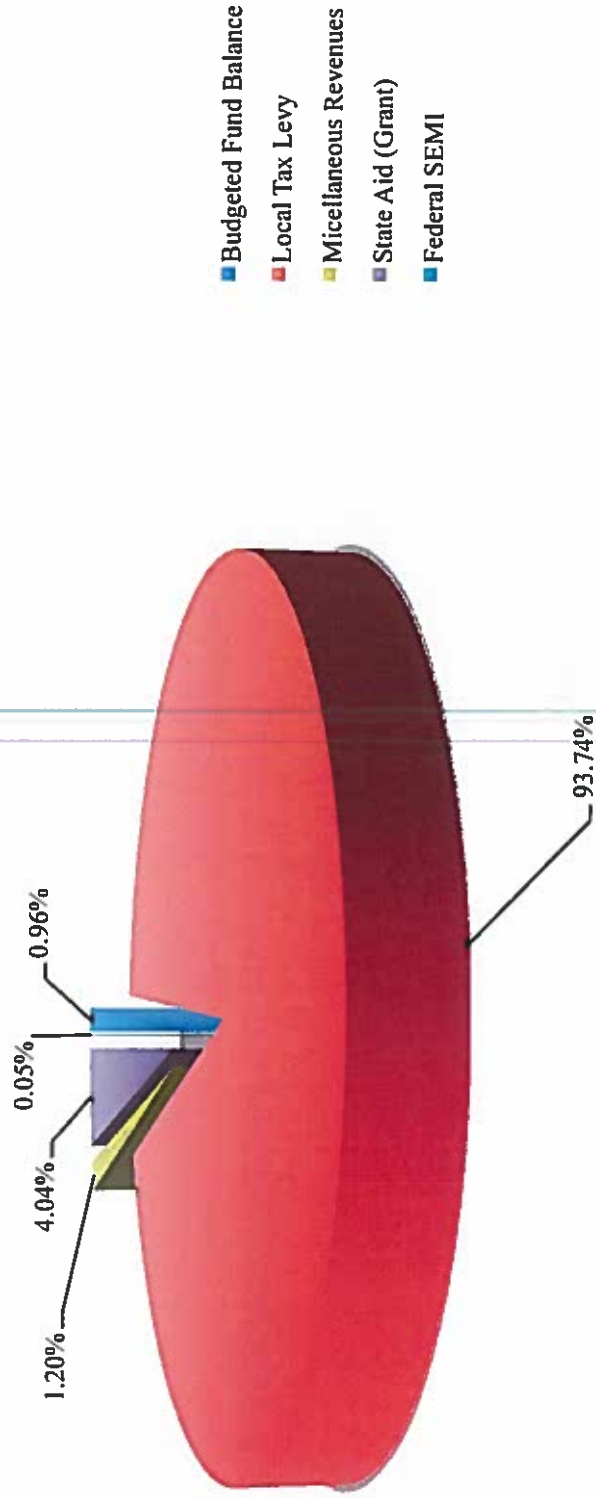
	2013-14 Actual	2014-15 Original	2014-15 Revised	2015-16 Anticipated	Dollar Difference	% Difference
<b>OPERATING BUDGET</b>						
Budgeted Fund Balance	-	338,484.00	338,484.00	377,157.00		
Local Tax Levy	33,668,835.00	35,932,493.00	35,932,493.00	36,640,363.00		
Miscellaneous Revenues	463,338.00	509,002.00	509,002.00	470,602.00		
State Aid	1,639,270.00	1,584,180.00	1,584,180.00	1,578,556.00		
Medicaid Reimbursement	-	-	-	18,665.00		
Ed Jobs Revenue	-	-	-	-		
Adjustment for Prior Year Encumbrances	-	-	1,815,379.00	-		
Actual Revenue (Over)/Under Expenditures	590,109.00	-	-	-		
<b>TOTAL OPERATING BUDGET</b>	36,361,552.00	38,364,159.00	40,179,538.00	39,085,343.00	(1,094,195)	-2.7%
<b>GRANTS AND ENTITLEMENTS</b>						
Non-Public Aid from State (Flow-thru)	88,206.00	81,759.00	108,625.00	92,331.00		
NCLB	120,685.00	102,582.00	149,155.00	126,781.00		
IDEA	420,411.00	368,748.00	480,394.00	408,335.00		
Local Source	-	-	-	-		
<b>TOTAL GRANTS AND ENTITLEMENTS</b>	629,302.00	553,089.00	738,174.00	627,447.00	(110,727)	-15.0%
<b>REPAYMENT OF DEBT</b>						
Budgeted Fund Balance	-	3,305.00	3,305.00	-		
Local Tax Levy	1,003,550.00	992,595.00	992,595.00	987,800.00		
Actual Revenue (Over)/Under Expenditures	5.00	-	-	-		
<b>TOTAL REPAYMENT OF DEBT</b>	1,003,555.00	995,900.00	995,900.00	987,800.00	(8,100)	-0.8%
<b>TOTAL REVENUES/SOURCES</b>	37,994,409.00	39,913,148.00	41,913,612.00	40,700,590.00	(1,213,022)	-2.9%

# 2015-16 Tentative Budget REVENUE (ALL)





# 2015-16 Tentative Budget REVENUE (General Fund Only)



2015-2016 Tentative Budget  
Tax Levy Options

	CURRENT 2014-15 Operating	CAP 2% Operating	Enrollment Waiver	CAP 12/13 Bank	CAP 12/13 + 13/14 Bank	CAP 12/13 + 13/14 + 15/16 Bank
Tax Levy	34,342,211.00	36,651,142.00	36,651,142.00	36,651,142.00	36,651,142.00	36,651,142.00
Enrollment Waiver + Bank CAP	1,121,637.00 468,645.00	- -	- -	332,409.00	1,121,637.00	1,132,416.00
Total Tax L. (Operating)	35,932,493.00	36,651,142.00	36,651,142.00	36,983,551.00	37,772,779.00	37,783,558.00
Increase per \$100k (2%)	\$60.70	\$54.00	\$54.00	\$54.00	\$54.00	\$54.00
Increase per \$100k (Enroll+)	\$101.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Increase per \$100k (Bank)	\$41.74	\$0.00	\$29.94	\$100.90	\$100.90	\$101.90
<b>TOTAL</b>	<b>\$203.70</b>	<b>\$54.00</b>	<b>\$54.00</b>	<b>\$83.94</b>	<b>\$154.90</b>	<b>\$155.90</b>

Proposed Tentative Budget

Tax Levy	36,640,363.00
Enrollment Waiver + Bank CAP	-
Total Tax L. (Operating)	36,640,363.00
Increase per \$100k (2%)	\$53.10
Increase per \$100k (Enroll+)	\$0.00
Increase per \$100k (Bank)	\$0.00
<b>TOTAL</b>	<b>\$53.10</b>

2015-2016  
TENTATIVE BUDGET  
TAX IMPACT SCENARIOS

	General Fund	Debt Service Fund	General Fund	Debt Service Fund
BALANCE TO BE RAISED	\$36,640,363	\$987,800.00	\$36,640,363.00	\$987,800.00
ADJUSTMENTS	\$0.00	\$0.00	\$0.00	\$0.00
	\$36,640,363.00	\$987,800.00	\$36,640,363.00	\$987,800.00
2014-2015 LOCAL TAX LEVY:	\$35,932,493.00		\$35,932,493.00	
INCREASE	\$707,870.00		\$707,870.00	
% Increase	1.97%		1.97%	

	2015	2016	2015	2016	2015	2016
Net Valuation Taxable (Ratables) 2014	3,2431	3,2962	0.0899	0.0889	3,2431	3,3850
General Expense	0		0.000			
Separate Proposal	3,2431	3,2962	0.0899	0.0889	3,2431	3,3850
Tax Rate per \$100		0.0531		(0.00104)		0.14193
Increase						
IMPACT ON TAXES:		\$ 100,000.00				

	2015	2016	2015	2016	2015	2016
Annual	\$ 53.06	\$ 53.06	(1.04)	\$ 52.03		
Quarterly	\$ 13.27	\$ 13.27	(0.26)	\$ 13.01		
Monthly	\$ 4.42	\$ 4.42	(0.09)	\$ 4.34		
Daily	\$ 0.15	\$ 0.15	(0.00)	\$ 0.14		
Annual Increase	\$ 50,000.00	\$ 26.53	(0.52)	\$ 26.01		
Annual Increase	\$ 100,000.00	\$ 53.06	(1.04)	\$ 52.03		
Annual Increase	\$ 150,000.00	\$ 79.60	(1.56)	\$ 78.04		
Annual Increase	\$ 200,000.00	\$ 106.13	(2.08)	\$ 104.05		
Annual Increase	\$ 250,000.00	\$ 132.66	(2.59)	\$ 130.07		
Annual Increase	\$ 300,000.00	\$ 159.19	(3.11)	\$ 156.08		
Annual Increase	\$ 350,000.00	\$ 185.73	(3.63)	\$ 182.09		
Annual Increase	\$ 400,000.00	\$ 212.26	(4.15)	\$ 208.11		
Annual Increase	\$ 450,000.00	\$ 238.79	(4.67)	\$ 234.12		
Annual Increase	\$ 500,000.00	\$ 265.32	(5.19)	\$ 260.13		
Annual Increase	\$ 1,000,000.00	\$ 530.65	(10.38)	\$ 520.27		

Ratables 2014	1,111,606.018
Ratables 2012	1,107,981.757
	3,624,261

	50,000	100,000	150,000	Average	200,000	250,000	300,000
REAL DOLLARS - General Fund							
Current Rate	1,622	3,243	4,865	5,118	6,486	8,108	9,729
Projected Rate	1,648	3,296	4,944	5,201	6,592	8,240	9,888
	27	53	80	84	106	133	159
REAL DOLLARS - Debt Service Fund							
Current Rate	45	90	135	142	180	225	270
Projected Rate	44	89	133	140	178	222	267
	(1)	(1)	(2)	(2)	(2)	(3)	(3)

	50,000	100,000	150,000	Average	200,000	250,000	300,000
COMBINE TAX IMPACT							
	1,667	3,333	5,000	5,259	6,666	8,333	9,999
	1,693	3,385	5,078	5,342	6,770	8,463	10,155
	26	52	78	82	104	130	156

2015-2016  
TENTATIVE BUDGET  
TAX IMPACT

2013 - 2014  
BUDGET

REVISSED  
2014 - 2015  
BUDGET

PROPOSED  
2015-16  
BUDGET

<b>General Fund</b>			
TAX RATE / PER (ONE HUNDRED DOLLARS)	\$ 3.0388 \$	3.2431 \$	3.2962
TAX INCREASE	\$ 0.0632 \$	0.2037 \$	0.0531
INCREASE ON HOME ASSESSED AT \$100,000	\$ 63.20 \$	203.70 \$	53.10

<b>Debt Service</b>			
TAX RATE / PER (ONE HUNDRED DOLLARS)	0.0905	0.0899	0.0892
TAX INCREASE	\$ (0.0096) \$	(0.0006) \$	(0.0008)
INCREASE ON HOME ASSESSED AT \$100,000	\$ (9.60) \$	(0.60) \$	(0.75)

NET TAX INCREAS/(DECREASE) General and Debt Service	\$ 53.60 \$	203.10 \$	52.35
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# Springfield Board of Education Important Date to Remember!

- April 27, 2015
  - Public Hearing – 7:30 PM in the IMC at JDHS

