

Springfield  
Board of Education

2016 - 2017  
Proposed Tentative Budget  
March 7, 2016

# 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!

# Springfield Board of Education Budget Timelines

- Summer thru October - Review Goals and Programs, Enrollment Review
- November thru January - Budget Managers review/submit Budget Request
- January thru February - Preliminary Budget pulled together including:
  - Salaries and Benefits, School and Department Budgets, CAP Requirements
- February - Principals/Department Supervisors meetings with Business Administrator
- 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 2016-17 Budget - Based on October 15, 2015 data)

**Springfield Public Schools  
Projection for 2016 - 2017**

Grade	Walton	Caldwell	Sandmeier	Gaudineer	Dayton	Total Grade
P-K	110					110
K	170					170
1	173					173
2	153					153
Sp Ed	34					34
3		91	91			182
4		109	81			190
5		88	80			168
Sp Ed			9			9
6				172		172
7				141		141
8				193		193
Sp Ed				12		12
9					149	149
10					139	139
11					144	144
12					160	160
Sp Ed					13	13
	640	288	261	518	605	2312
Difference	6	6	4	23	-5	34

**Actual**

**Springfield Public Schools  
2015-2016**

As of October 14, 2015

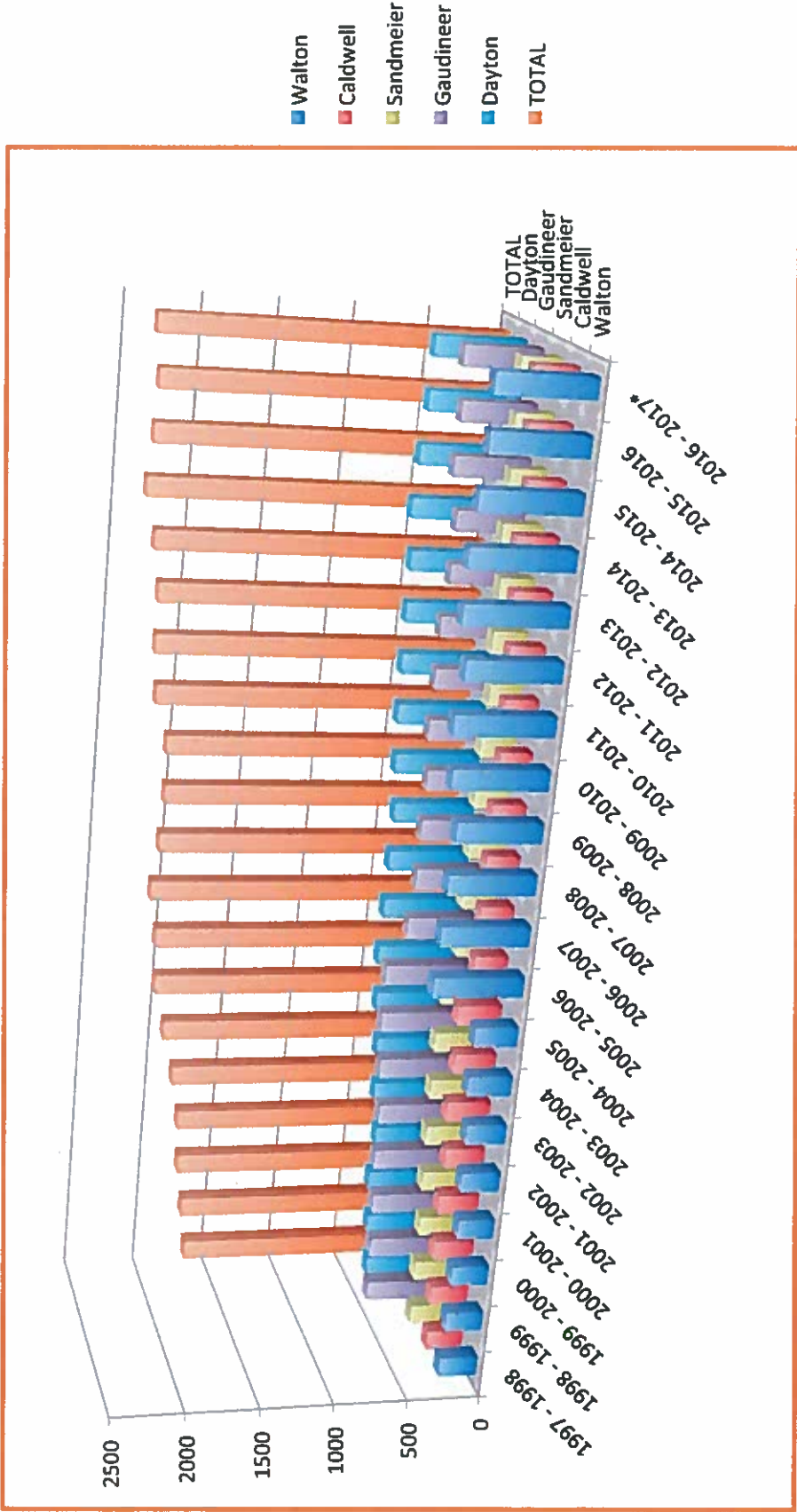
Grade	Walton	Caldwell	Sandmeier	Gaudineer	Dayton	Total Grade
P-K	92					92
K	173					173
1	153					153
2	182					182
Sp Ed	34					34
3		109	81			190
4		88	80			168
5		85	87			172
Sp Ed			9			9
6				141		141
7				193		193
8				149		149
Sp Ed				12		12
9					139	139
10					144	144
11					160	160
12					154	154
Sp Ed					13	13
	634	282	257	495	610	2278

Enrollment  
 "Through the Years"  
 1997 - 2017

	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	634	282	257	495	610	2,278
2016 - 2017*	640	288	261	518	605	2,312

\* Projected

**ENROLLMENT**  
**"Through the Years"**  
**1997-2017**



# 2016 - 2017 PROPOSED TENTATIVE BUDGET

- 2016-17 Proposed Tentative Budget = \$41,286,999
- Overall, the proposed Tentative Budget for 2016-17 represents a decrease from the Revised 2015-16 Working Budget
  - Decrease of \$1,896,711 or (-4.39%)
- Specifically, (by Fund):
  - General Fund Decreased by \$1,777,775 or (-4.29%)
  - Special Revenue Fund Decreased by \$110,386 or (-15.0%)
  - Debt Service Fund Decreased by \$8,550 or (-0.87%)

# 2016 - 2017 PROPOSED TENTATIVE BUDGET (Comparison from Original)

- 2016-17 Proposed Tentative Budget = \$41,286,999
- Overall, the Proposed Tentative Budget for 2016-17 represents a Increase from the Proposed 2015-16 Working Budget
  - Increase of \$550,102 or 1.35%
- Specifically, (by Fund):
  - General Fund Increased by \$560,583 or 1.43%
  - Special Revenue Fund **Decreased by \$1,931 or (0.31%)**
  - Debt Service Fund **Decreased by \$8,550 or (-0.87%)**



# 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

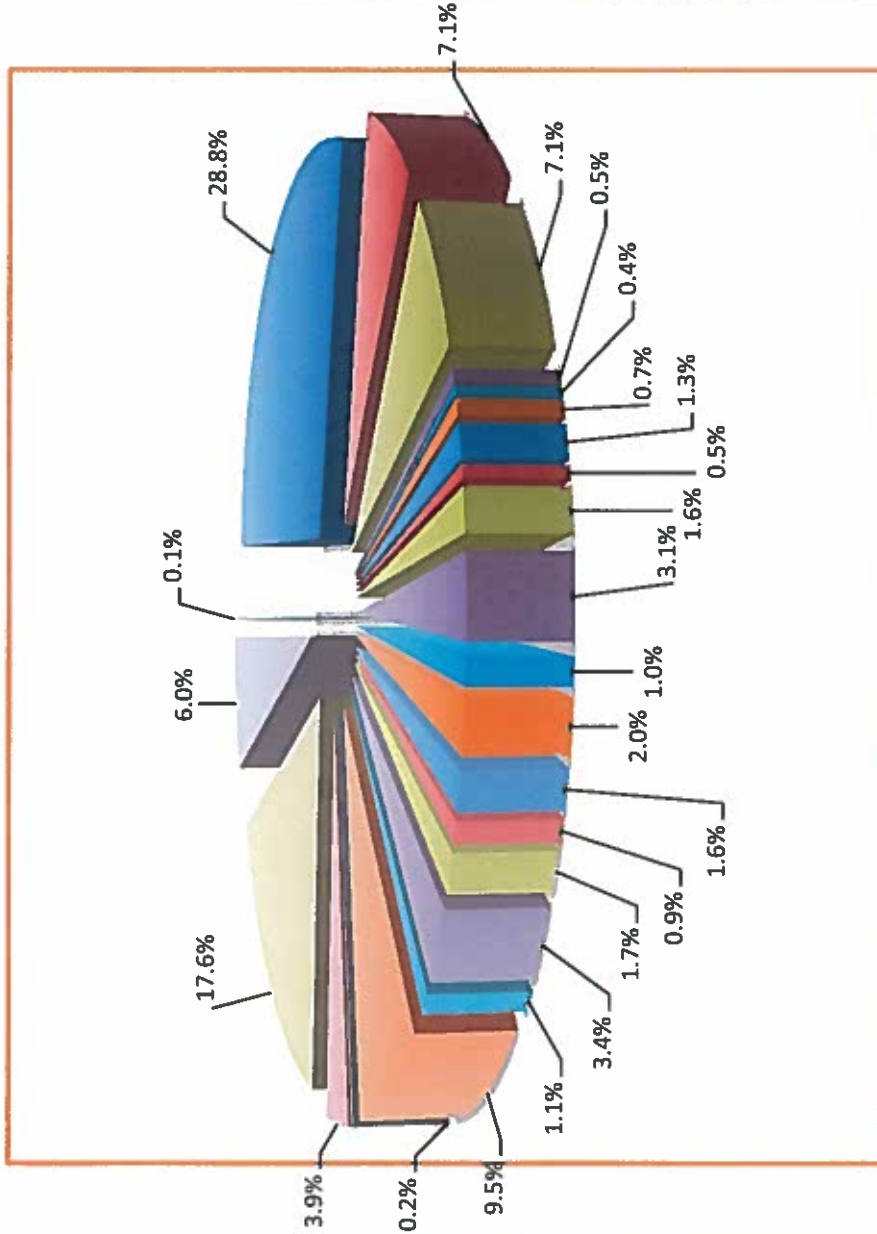
(Allocation based on October 15th data)

2016-2017 Tentative Budget  
APPROPRIATIONS

	2014-15 Expenditures	2015-16 Original	2015-16 Revised Approp.	2016-17 Appropriations	Dollar Difference	% Difference
<b>OPERATING BUDGET</b>						
Regular Programs	11,162,482.00	11,429,217.00	11,645,224.00	11,413,020.00		
Special Education	2,645,072.00	2,842,706.00	2,695,706.00	2,821,216.00		
Tuition	2,651,902.00	3,056,309.00	3,168,993.00	2,802,587.00		
Basic Skills/Remedial	149,860.00	207,326.00	207,326.00	212,484.00		
Bilingual Education	140,807.00	145,357.00	145,357.00	147,040.00		
Student - Related & Extraordinary	236,445.00	240,170.00	240,170.00	260,189.00		
Child Study Teams	634,082.00	618,685.00	619,997.00	511,797.00		
School Sponsored Co/Extra-Curr Activities	174,442.00	187,613.00	187,613.00	189,421.00		
School Sponsored Athletics	572,652.00	651,074.00	740,979.00	653,615.00		
Health Services	948,398.00	1,204,774.00	1,314,195.00	1,220,935.00		
Educational Media Services - Sch Library	375,885.00	433,515.00	468,532.00	406,084.00		
Guidance	758,928.00	772,083.00	779,615.00	802,831.00		
Improvement of Instruction	334,085.00	270,841.00	272,132.00	618,469.00		
Instructional Staff Training Services	254,924.00	343,095.00	344,721.00	347,862.00		
General Administration	817,493.00	610,620.00	847,424.00	659,042.00		
School Administration	1,270,469.00	1,358,233.00	1,368,732.00	1,331,412.00		
Central Services & Admin Info Technology	404,976.00	421,920.00	422,285.00	439,124.00		
Operations & Maintenance of Plant Services	4,014,545.00	3,706,170.00	4,716,708.00	3,772,102.00		
Community Services Programs/Operations	77,840.00	98,800.00	98,800.00	98,800.00		
Student Transportation Services	1,382,304.00	1,449,713.00	1,530,735.00	1,533,052.00		
Personal Services - Employee Benefits	5,863,891.00	6,586,417.00	6,563,864.00	6,999,167.00		
Equipment	1,853,914.00	2,391,683.00	3,006,298.00	2,382,962.00		
Summer School	60,235.00	59,022.00	74,602.00	59,022.00		
<b>OPERATING BUDGET GRAND TOTAL</b>	<b>36,785,631.00</b>	<b>39,085,343.00</b>	<b>41,460,008.00</b>	<b>39,682,233.00</b>	<b>(1,777,775)</b>	<b>-4.29%</b>
<b>GRANTS AND ENTITLEMENTS</b>						
Non-Public Aid from State (Flow-thru)	64,994.00	92,331.00	97,264.00	82,674.00		
NCLB	149,155.00	126,781.00	146,935.00	124,895.00		
IDEA	493,804.00	408,335.00	491,703.00	417,947.00		
Local Source	-	-	-	-		
<b>TOTAL GRANTS AND ENTITLEMENTS</b>	<b>707,953.00</b>	<b>627,447.00</b>	<b>735,902.00</b>	<b>625,516.00</b>	<b>(110,386)</b>	<b>-15.00%</b>
<b>REPAYMENT OF DEBT</b>						
Repayment of Debt - Regular	995,895.00	987,800.00	987,800.00	979,250.00		
<b>TOTAL REPAYMENT OF DEBT</b>	<b>995,895.00</b>	<b>987,800.00</b>	<b>987,800.00</b>	<b>979,250.00</b>	<b>(8,550)</b>	<b>-0.87%</b>
<b>TOTAL EXPENDITURES</b>	<b>38,489,479.00</b>	<b>40,700,590.00</b>	<b>43,183,710.00</b>	<b>41,286,999.00</b>	<b>(1,896,711)</b>	<b>-4.39%</b>



# 2016-17 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
- Community Services Programs/Operations
- Student Transportation Services
- Personal Services - Employee Benefits
- Equipment
- Summer School

2016-2017 Tentative Budget  
Projected Per Pupil Cost

	2013-14 Actual	2014-15 Actual	2015-16 Original	2015-16 Revised	2016-17 Proposed
Total Comparative Per Pupil Cost	12,657.00	13,447.00	13,878.00	14,837.00	14,204.00
Total Classroom Instruction	7,447.00	7,814.00	8,096.00	8,341.00	8,221.00
Classroom Salaries and Benefits	7,214.00	7,545.00	7,806.00	7,947.00	7,890.00
Classroom Supplies & Textbooks	207.00	236.00	244.00	346.00	283.00
Classroom Purchase Serv. & Other	26.00	33.00	47.00	48.00	48.00
Total Support Services	1,820.00	1,890.00	2,038.00	2,145.00	2,210.00
Support Service Salaries & Benefits	1,523.00	1,564.00	1,527.00	1,555.00	1,687.00
Total Administrative Cost	1,155.00	1,312.00	1,285.00	1,422.00	1,315.00
Administrative Salaries & Benefits	981.00	1,020.00	1,069.00	1,103.00	1,092.00
Legal Cost	50.00	162.00	43.00	104.00	43.00
Total Operation & Maintenance	1,765.00	1,940.00	1,895.00	2,312.00	1,878.00
Op & Maint Salaries & Benefits	799.00	856.00	976.00	995.00	1,025.00
Total Food Service	-	-	-	-	-
Total Extracurricular Costs	378.00	393.00	446.00	495.00	450.00
Total Equipment Cost	164.00	96.00	70.00	117.00	90.00
Empty Benefits as a % of Salaries	24.6%	28.4%	30.9%	30.7%	32.2%

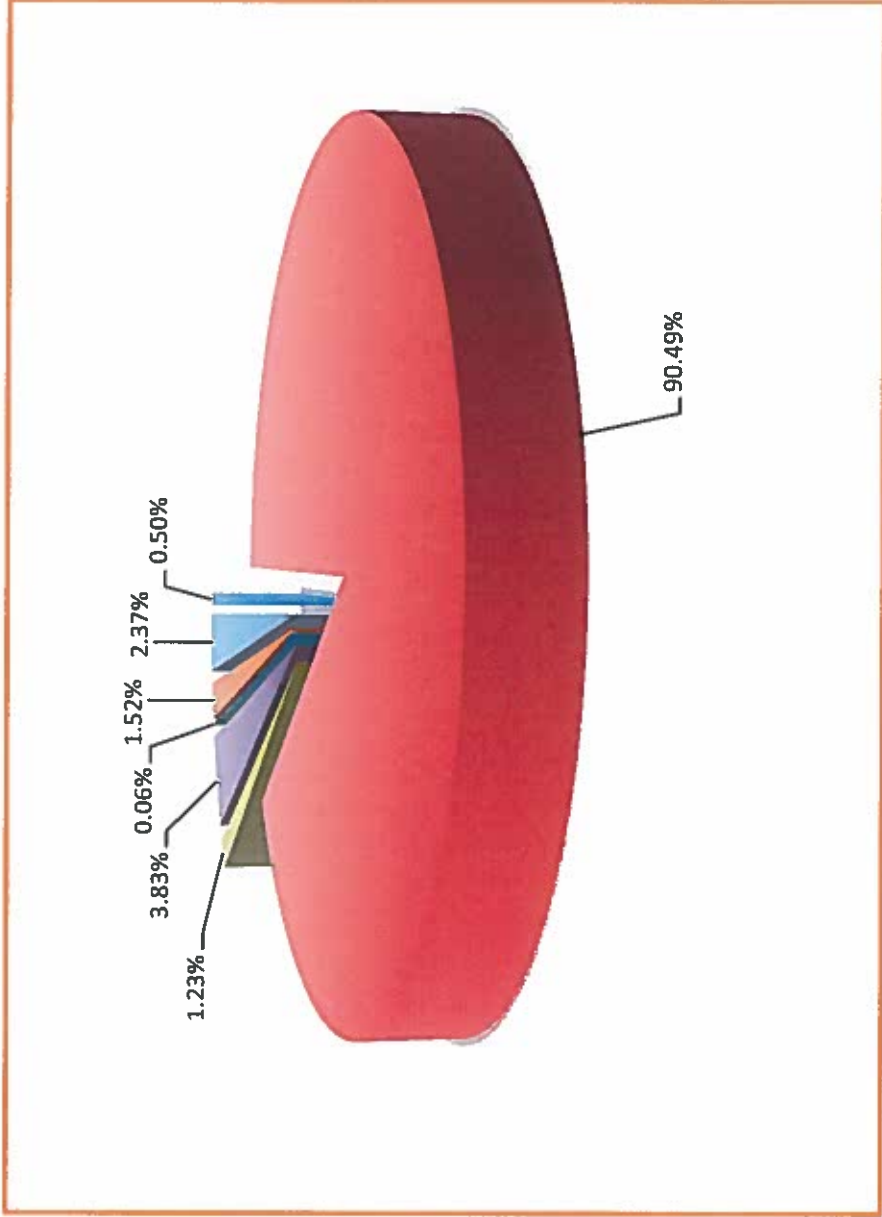
STATE AID  
"Through the Years"  
2004 - 2017

Category	REVISSED													
	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016	2016-2017
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	743,150.00	730,095.00
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	68,276.00	68,276.00	80,258.00
Security	-	-	-	-	148,382.00	158,190.00	-	-	33,606.00	39,644.00	39,644.00	39,644.00	39,644.00	45,482.00
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	-	-	-	-	-	-	23,200.00	23,200.00	23,200.00	23,200.00
PARCC Readiness	-	-	-	-	-	-	-	-	-	-	23,200.00	23,200.00	-	22,480.00
P/P Growth	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PLC	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	897,470.00	924,715.00
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	250,000.00	225,000.00
Choice **	-	-	-	-	-	-	-	124,400.00	256,196.00	458,898.00	486,710.00	403,274.00	431,086.00	431,086.00
Debt Serv & SDA Assessment	-	-	-	-	-	-	-	(21,431.00)	(30,979.00)	(57,595.00)	(57,595.00)	(57,595.00)	(57,595.00)	(57,595.00)
Reduced Aid (DI State Shortfall)	-	-	-	-	-	(260,789.00)	-	328,859.00	-	-	-	-	-	-
Additional Aid to be use in Future	-	-	-	-	269,330.00	8,541.00	228,930.00	228,930.00	429,147.00	601,303.00	629,115.00	545,679.00	623,491.00	598,491.00
					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	1,443,149.00	1,520,961.00	1,423,206.00
							21,431.00	30,979.00	57,595.00	57,595.00	57,595.00	57,595.00	57,595.00	57,595.00
							1,011,048.00	1,311,196.00	1,589,968.00	1,584,180.00	1,500,744.00	1,578,556.00	1,580,801.00	

2016-2017 Tentative Budget  
REVENUE

	2014-15 Actual	2015-16 Original	2015-16 Revised	2016-17 Anticipated	Dollar Difference	% Difference
<b>OPERATING BUDGET</b>						
Budgeted Fund Balance	-	377,157.00	340,850.00	207,093.00		
Local Tax Levy	35,932,497.00	36,640,363.00	36,640,363.00	37,362,178.00		
Miscellaneous Revenues	563,805.00	506,909.00	506,909.00	506,909.00		
State Aid	1,553,831.00	1,578,556.00	1,578,556.00	1,580,801.00		
Medicaid Reimbursement	-	18,665.00	18,665.00	25,252.00		
Ed Jobs Revenue	-	-	-	-		
Adjustment for Prior Year Encumbrances	-	-	2,374,665.00	-		
Actual Revenue (Over)/Under Expenditures	(1,264,502.00)	-	-	-		
<b>TOTAL OPERATING BUDGET</b>	<b>36,785,631.00</b>	<b>39,121,650.00</b>	<b>41,460,008.00</b>	<b>39,682,233.00</b>	<b>(1,777,775)</b>	<b>-4.29%</b>
<b>GRANTS AND ENTITLEMENTS</b>						
Non-Public Aid from State (Flow-thru)	64,994.00	92,331.00	97,264.00	82,674.00		
NCLB	149,155.00	126,781.00	146,935.00	124,895.00		
IDEA	493,804.00	408,335.00	491,703.00	417,947.00		
Local Source	-	-	-	-		
<b>TOTAL GRANTS AND ENTITLEMENTS</b>	<b>707,953.00</b>	<b>627,447.00</b>	<b>735,902.00</b>	<b>625,516.00</b>	<b>(110,386)</b>	<b>-15.00%</b>
<b>REPAYMENT OF DEBT</b>						
Budgeted Fund Balance	3,300.00	-	-	-		
Local Tax Levy	992,595.00	987,800.00	987,800.00	979,250.00		
Actual Revenue (Over)/Under Expenditures	-	-	-	-		
<b>TOTAL REPAYMENT OF DEBT</b>	<b>995,895.00</b>	<b>987,800.00</b>	<b>987,800.00</b>	<b>979,250.00</b>	<b>(8,550)</b>	<b>-0.87%</b>
<b>TOTAL REVENUES/SOURCES</b>	<b>38,489,479.00</b>	<b>40,736,897.00</b>	<b>43,183,710.00</b>	<b>41,286,999.00</b>	<b>(1,896,711)</b>	<b>-4.39%</b>

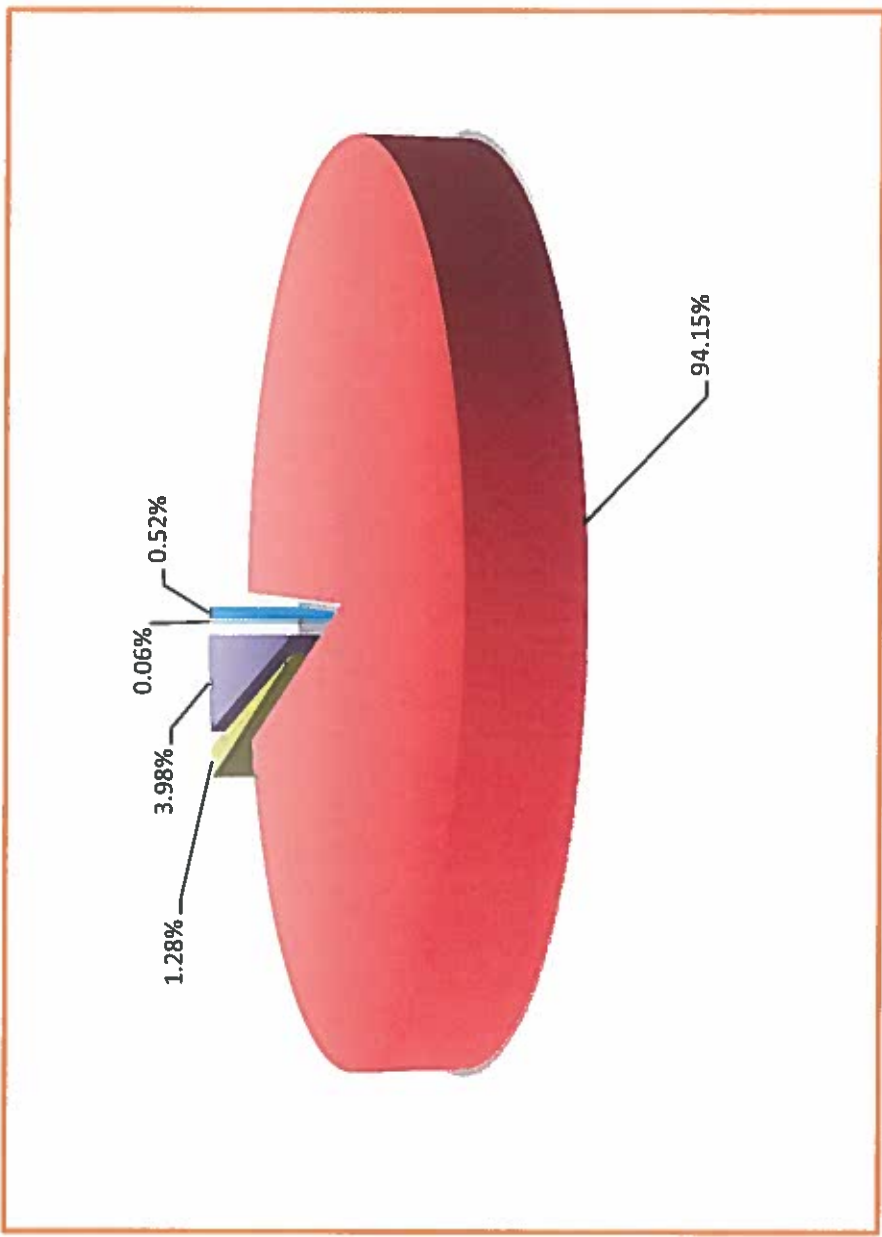
# 2016-17 Tentative Budget REVENUE (ALL)



- Budgeted Fund Balance
- Local Tax Levy
- Miscellaneous Revenues
- State Aid (Grant)
- SEMI
- Grants and Entitlements
- Repayment of Debt



# 2016-17 Tentative Budget REVENUE (General Fund Only)



- Budgeted Fund Balance
- Local Tax Levy
- Miscellaneous Revenues
- State Aid (Grant)
- Federal SEMI

2016-2017 Tentative Budget  
Tax Levy Options

	CURRENT 2015-16 Operating	CAP 2% Operating	CAP 13/14 Bank	CAP 13/14 + 14/15 Bank	CAP 13/14 + 14/15 + 15/16 Bank
Tax Levy	36,640,363.00	37,373,170.00	37,373,170.00	37,373,170.00	37,373,170.00
Enrollment Waiver + Bank CAP	-	-	-	-	-
	-	-	789,228.00	789,228.00	800,007.00
Total Tax L. (Operating)	36,640,363.00	37,373,170.00	38,162,398.00	38,162,398.00	38,173,177.00
Increase per \$100k (2%)	<b>\$53.10</b>	<b>\$63.55</b>	<b>\$63.55</b>	<b>\$63.55</b>	<b>\$63.55</b>
Increase per \$100k (Enroll+)	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Increase per \$100k (Bank)	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$70.95</b>	<b>\$70.95</b>	<b>\$71.92</b>
<b>TOTAL</b>	<b>\$53.10</b>	<b>\$63.55</b>	<b>\$134.50</b>	<b>\$134.50</b>	<b>\$135.47</b>

**Proposed Tentative Budget**

Tax Levy	37,362,178.00
Enrollment Waiver + Bank CAP	-
Total Tax L. (Operating)	37,362,178.00
Increase per \$100k (1.97%)	<b>\$62.56</b>
Increase per \$100k (Enroll+)	<b>\$0.00</b>
Increase per \$100k (Bank)	<b>\$0.00</b>
<b>TOTAL</b>	<b>\$62.56</b>

	General Fund	Debt Service Fund	General Fund	Debt Service Fund
BALANCE TO BE RAISED	\$37,362,178	\$979,250.00	\$37,362,178.00	\$979,250.00
ADJUSTMENTS	\$0.00	\$0.00	\$0.00	\$0.00
	\$37,362,178.00	\$979,250.00	\$37,362,178.00	\$979,250.00
2015-2016 LOCAL TAX LEVY:	\$36,640,363.00		\$36,640,363.00	
INCREASE	\$721,815.00		\$721,815.00	
% Increase	1.97%		-0.87%	

	2016	2017	2016	2017
Net Valuation Taxable (Ratables) 2015	3,2962	3,3588	0.0889	0.0880
General Expense	0	0.000	0.000	0.000
Separate Proposal	0	0	0	0
Tax Rate per \$100	3.2962	3.3588	0.0889	0.0880
Increase		0.0626		(0.00087)
IMPACT ON TAXES	\$ 100,000.00		\$ (0.00087)	

	2016	2017	2016	2017
Annual Increase	\$ 50,000.00	\$ 31.28	\$ (0.87)	\$ 61.69
Quarterly	\$ 100,000.00	\$ 62.56	\$ (0.87)	\$ 15.42
Monthly	\$ 150,000.00	\$ 93.84	\$ (1.30)	\$ 23.13
Daily	\$ 157,800.00	\$ 98.72	\$ (1.37)	\$ 24.67
Annual Increase	\$ 200,000.00	\$ 125.12	\$ (1.74)	\$ 32.16
Annual Increase	\$ 250,000.00	\$ 156.40	\$ (2.17)	\$ 41.45
Annual Increase	\$ 300,000.00	\$ 187.68	\$ (2.60)	\$ 50.74
Annual Increase	\$ 350,000.00	\$ 218.96	\$ (3.04)	\$ 60.03
Annual Increase	\$ 400,000.00	\$ 250.23	\$ (3.47)	\$ 69.32
Annual Increase	\$ 450,000.00	\$ 281.51	\$ (3.91)	\$ 78.61
Annual Increase	\$ 500,000.00	\$ 312.79	\$ (4.34)	\$ 87.90
Annual Increase	\$ 1,000,000.00	\$ 625.59	\$ (8.68)	\$ 175.80

Ratables 2014	1,111,606,018
Ratables 2012	1,107,981,757
	3,624,261

Growth/(Decline) in Ratables

	50,000	100,000	150,000	Average
REAL DOLLARS - General Fund	50,000	100,000	150,000	157,800
Current Rate	1,648	3,296	4,944	5,201
Projected Rate	1,679	3,359	5,038	5,300
	31	63	94	99
REAL DOLLARS - Debt Service Fund	44	89	133	140
Current Rate	44	88	132	139
Projected Rate	(0)	(1)	(1)	(1)
	31	62	93	97
COMBINE TAX IMPACT	50,000	100,000	150,000	157,800
	1,693	3,385	5,078	5,342
	1,723	3,447	5,170	5,439
	31	62	93	97

2016-2017  
TENTATIVE BUDGET  
TAX IMPACT

	2014 - 2015 BUDGET	REVISED 2015-16 BUDGET	PROPOSED 2016-17 BUDGET
<b>General Fund</b>			
TAX RATE / PER (ONE HUNDRED DOLLARS)	\$ 3.2431 \$	\$ 3.2962 \$	\$ 3.3588
TAX INCREASE	\$ 0.2037 \$	\$ 0.0531 \$	\$ 0.0626
INCREASE ON HOME ASSESSED AT \$100,000	\$ 203.70 \$	\$ 53.10 \$	\$ 62.60
<b>Debt Service</b>			
TAX RATE / PER (ONE HUNDRED DOLLARS)	0.0899	0.0889	0.0880
TAX INCREASE	\$ (0.0006) \$	\$ (0.0010) \$	\$ (0.0009)
INCREASE ON HOME ASSESSED AT \$100,000	\$ (0.60) \$	\$ (1.00) \$	\$ (0.90)
NET TAX INCREAS/(DECREASE) General and Debt Service	\$ 203.10 \$	\$ 52.10 \$	\$ 61.70

# Springfield Board of Education Important Date to Remember!

- April 25, 2016
  - Public Hearing – 7:30 PM in the IMC at JDHS

