

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	214.0	236.0	258.0
On Roll Special Ed Full-Time	34.0	40.0	41.0
On Roll Subtotal	248.0	276.0	299.0
Sent to Other Districts Special Ed	3.0	4.0	3.0
Received	11.0	13.0	0.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,336,407	3,403,135	3,403,135
	Total Tuition	10-1300	35,257	20,000	20,000
	Unrestricted Miscellaneous Revenues	10-1XXX	14,223	36,400	36,400
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	30	30
	Interest Earned on Maintenance Reserve	10-1XXX	187	150	150
	Interest Earned on Capital Reserve Funds	10-1XXX	61	150	150
	Other Restricted Miscellaneous Revenues	10-1XXX	3,966	0	0
	Total Revenues from Local Sources		3,390,101	3,459,865	3,459,865
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	139,769	139,769	139,769
	Extraordinary Aid	10-3131	46,032	0	0
	Categorical Special Education Aid	10-3132	159,516	159,516	241,061
	Equalization Aid	10-3176	389,018	313,326	390,227
	Categorical Security Aid	10-3177	22,357	22,357	22,357
	Other State Aids	10-3XXX	1,160	0	0
	Total Revenues from State Sources		757,852	634,968	793,414
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	431,662	686,929
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	450,000
	Withdrawal from Maintenance Reserve	10-310	0	178,370	0
	Withdrawal from Current Expense Emergency Reserve	10-312	0	86,640	0
	Adjustment for Prior Year Encumbrances		0	143	0
	Actual Revenues (Over)/Under Expenditures		-374,816	0	0
General Fund Revenues	Total Operating Budget		3,773,137	4,791,648	5,390,208
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	15,225	0	0
	Other Revenue from Local Sources	20-1XXX	286	0	0
	Total Revenues from Local Sources	20-1XXX	15,511	0	0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	55,053	48,282	42,920
	Title II	20-4451-4455	11,636	9,301	7,348
	Title III	20-4491-4494	0	160	0
	Title IV	20-4471-4474	9,135	0	8,000
	ARP-IDEA Preschool	20-4409	874	0	0
	ARP-IDEA Basic	20-4419	10,243	0	0
	IDEA Part B (Handicapped)	20-4420-4429	82,154	62,017	65,563
	ARP-ESSER	20-4540	3,539	0	0
	CARES Act Education Stabilization Fund	20-4530	907	0	0
	CRRSA Act-ESSER II	20-4534	103,088	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	8,745	0	0
	Other	20-4XXX	22,779	0	0
	CRRSA Act-Mental Health Grant	20-4536	24,075	0	0
	Total Revenues from Federal Sources			332,228	119,760
Special Revenue Fund Revenues	Total Grants and Entitlements		346,846	119,760	123,831
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	282,394	284,165	284,117
	Other Miscellaneous	40-1XXX	2	0	0
	Miscellaneous	40-1XXX	2	0	0
	Total Revenues from Local Sources		282,396	284,165	284,117
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	129	2
	Total Local Repayment of Debt		282,396	284,294	284,119
	Actual Revenues (Over)/Under Expenditures		1,923	0	0
Debt Service Fund Revenues	Total Repayment of Debt		284,319	284,294	284,119
All Fund Revenues	Total Revenues/Sources		4,404,302	5,195,702	5,798,158
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,404,302	5,195,702	5,798,158

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,098,976	1,164,710	1,351,162
	Special Education-Instruction	11-2XX-100-XXX	487,746	556,040	531,275
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	32,308	84,856
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	1,570	6,200	6,200
	Other Instructional Programs-Instruction	11-4XX-100-XXX	0	500	500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	131,744	167,259	106,441
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	30,835	30,835	25,750
	Undistributed Expenditures-Health Services	11-000-213-XXX	78,196	83,721	92,851
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	66,685	82,753	86,283
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	59,630	93,735	31,245
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	248,367	265,891	269,106
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	100,386	113,900	114,205
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	130,807	134,447	144,077
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,380	4,950	6,700
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	187,952	193,599	206,282
	Undistributed Expenditures-Central Services	11-000-251-XXX	88,322	88,654	86,750
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	403,878	641,747	433,661
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	222,441	230,840	364,776
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	807,911	889,854	988,383
	Undistributed Expenditures-Food Services	11-000-310-930	0	8,000	8,000
	Total Undistributed Expenditures		2,562,534	3,030,185	2,964,510
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	150	150
	Interest Earned on Current Expense Emergency Res	10-607	0	30	30
General Fund Current Expenses	Total General Current Expense		4,150,826	4,790,123	4,938,683
Capital Outlay	Equipment	12-XXX-XXX-730	9,016	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,375	1,375	451,375
	Interest Deposit to Capital Reserve	10-604	0	150	150
	Total Capital Outlay		10,391	1,525	451,525
General Fund Expenses and Transfers	General Fund Grand Total		4,161,217	4,791,648	5,390,208

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	286	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	55,053	48,282	42,920
	Title II	20-XXX-XXX-XXX	11,636	9,301	7,348
	Title III	20-XXX-XXX-XXX	0	160	0
	Title IV	20-XXX-XXX-XXX	9,135	0	8,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	82,154	62,017	65,563
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	10,243	0	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	874	0	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	907	0	0
	Other	20-XXX-XXX-XXX	22,779	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	103,088	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	8,745	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	24,075	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	3,539	0	0
	Total Federal Projects	20-XXX-XXX-XXX	332,228	119,760	123,831
Special Revenue Fund Expenses	Total Special Revenue Funds		346,846	119,760	123,831
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	284,319	284,294	284,119
	Total Debt Service Funds		284,319	284,294	284,119
All Fund Expenses	Total Expenditures/Appropriations		4,792,382	5,195,702	5,798,158
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,792,382	5,195,702	5,798,158

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	257,322	692,594	685,272	250,000
	Repayment of Debt	2,054	131	2	0
Restricted for General Operating Budget	Capital Reserve	473,473	473,534	473,684	23,834
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	247,790	247,977	69,757	69,907
	Legal Reserve	739,340	675,997	251,657	0
	Unemployment Fund	51,064	55,030	55,030	55,030
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	100,050	100,050	13,440	13,470
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Special Revenue Fund	Student Activity Fund	27,632	28,525	28,525	28,525
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,280	\$14,658	\$18,299	\$15,912	\$14,941
Total Classroom Instruction	\$8,558	\$7,993	\$9,585	\$8,336	\$8,678
Classroom-Salaries and Benefits	\$8,118	\$7,600	\$9,158	\$7,963	\$8,317
Classroom-General Supplies and Textbooks	\$277	\$254	\$294	\$256	\$242
Classroom-Purchased Services	\$163	\$139	\$134	\$116	\$119
Total Support Services	\$3,465	\$3,488	\$4,202	\$3,654	\$3,265
Support Services-Salaries and Benefits	\$2,916	\$2,879	\$3,317	\$2,884	\$2,734
Total Administrative Costs	\$1,487	\$1,330	\$1,479	\$1,286	\$1,227
Administration Salaries and Benefits	\$1,167	\$1,071	\$1,216	\$1,057	\$980
Total Operations and Maintenance of Plant	\$1,739	\$1,834	\$2,950	\$2,565	\$1,704
Operations and Maintenance-Salaries and Benefits	\$985	\$1,117	\$1,110	\$966	\$1,005
Board Contribution to Food Services	\$0	\$0	\$33	\$29	\$27
Total Extracurricular Costs	\$7	\$7	\$30	\$26	\$24
Total Equipment Costs	\$45	\$35	\$0	\$0	\$0
Legal Costs	\$83	\$34	\$52	\$45	\$42
Employee Benefits as a percentage of salaries*	30.73%	32.57%	33.14%	33.14%	33.70%

\*Does not include pension and social security paid by the State on-behalf of the district.

\*\*Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2022-23 revised appropriations and the 2023-24 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	Burlington County Joint Insurance Fund	0
	School Health Insurance Fund	0
Professional Staff Development	Regional Professional Development Services	0
Technology Services	Inter-Local Agreement with Northern Burlington Regional School District	0
Transportation Services, including Fuel	Inter-Local Agreement with Northern Burlington Regional School District	0

Estimated Tax Rates

Municipality	Category	Amount
Springfield Twp	(A) General Fund School Levy	3,403,135
	(D) Total School Levy	3,687,252
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	387,454,071
	(H) Estimated Equalized Valuation (as of 10/01/22)	533,927,018
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.8783
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.9517
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.6374
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.6906

Employee Contract List for District

Name	Category	Measure
Craig Vaughn	Job Title	Superintendent
	Job Title II	CST Director
	Base Annual Salary Amount	\$137,334
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$6,700
	Total Bonuses Amount	\$20,463
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$20,282
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum 100 days @ \$150 per day after 15 years of service
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Up to 10 days @ per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported	

Employee Contract List for District

Name	Category	Measure
Craig Vaughn	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Danielle Tarvin	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$33,500
	Full-Time Equivalent (FTE)	0.4
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/22
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	96
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	None Reported	

Employee Contract List for District

Name	Category	Measure
Danielle Tarvin	Total Allowances Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	No payout
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported