

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	199.0	219.0	222.0
On Roll Special Ed Full-Time	26.0	24.0	23.0
On Roll Subtotal	225.0	243.0	245.0
Sent to Other Districts Special Ed	1.0	3.0	3.0
Received	18.0	20.0	0.0

**Advertised Revenues**

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,262,213	3,270,666	3,303,373
	Total Tuition	10-1300	47,248	20,000	20,000
	Unrestricted Miscellaneous Revenues	10-1XXX	37,518	24,500	5,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	30	30
	Interest Earned on Maintenance Reserve	10-1XXX	135	150	150
	Interest Earned on Capital Reserve Funds	10-1XXX	165	150	150
	Total Revenues from Local Sources		3,347,279	3,315,496	3,328,703
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	139,769	139,769	139,769
	Categorical Special Education Aid	10-3132	159,516	159,516	159,516
	Equalization Aid	10-3176	763,643	709,768	547,742
	Categorical Security Aid	10-3177	22,357	22,357	22,357
	Adjustment Aid	10-3178	57,449	0	0
	Other State Aids	10-3XXX	1,160	0	0
	Total Revenues from State Sources		1,143,894	1,031,410	869,384
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	8,481	0
	Total Revenues from Federal Sources		0	8,481	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	315,227	316,160
	Adjustment for Prior Year Encumbrances		0	29,226	0
	Actual Revenues (Over)/Under Expenditures		-96,392	0	0
General Fund Revenues	Total Operating Budget		4,394,781	4,699,840	4,514,247
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	2,500	0	0
	Total Revenues from Local Sources	20-1XXX	2,500	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	41,388	35,500	24,593
	Title II	20-4451-4455	7,591	5,900	0
	Title IV	20-4471-4474	6,956	8,000	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	62,255	58,150	25,736
	Other	20-4XXX	29,249	20,000	0
	Total Revenues from Federal Sources		147,439	127,550	50,329
Special Revenue Fund Revenues	Total Grants and Entitlements		149,939	127,550	50,329

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	288,569	128,919	141,504
	Other Miscellaneous	40-1XXX	753	0	0
	Miscellaneous	40-1XXX	753	0	0
	Total Revenues from Local Sources		289,322	128,919	141,504
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	155,000	142,690
	Total Local Repayment of Debt		289,322	283,919	284,194
	Actual Revenues (Over)/Under Expenditures		-753	0	0
Debt Service Fund Revenues	Total Repayment of Debt		288,569	283,919	284,194
All Fund Revenues	Total Revenues/Sources		4,833,289	5,111,309	4,848,770
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,833,289	5,111,309	4,848,770

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,249,149	1,283,549	1,238,305
	Special Education-Instruction	11-2XX-100-XXX	474,254	443,002	457,649
	Basic Skills/Remedial-Instruction	11-230-100-XXX	63,200	68,054	30,247
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	5,533	11,500	4,600
	Other Instructional Programs-Instruction	11-4XX-100-XXX	108	500	500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	9,143	43,430	202,525
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	36,763	36,676	31,301
	Undistributed Expenditures-Health Services	11-000-213-XXX	74,318	75,043	75,315
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	113,800	139,105	79,985
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	0	0	78,735
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	222,719	241,366	230,289
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	69,591	74,932	76,765
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	117,980	132,009	128,429
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	6,311	7,320	4,950
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	223,962	206,872	176,796
	Undistributed Expenditures-Central Services	11-000-251-XXX	145,156	145,110	132,693
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	401,740	424,674	368,464
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	226,928	263,367	244,315
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	952,751	1,088,327	950,679
	Total Undistributed Expenditures		2,601,162	2,878,231	2,781,241
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		4,393,406	4,685,016	4,512,722
Capital Outlay	Equipment	12-XXX-XXX-730	0	13,299	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,375	1,375	1,375
	Interest Deposit to Capital Reserve	10-604	0	150	150
	Total Capital Outlay		1,375	14,824	1,525
General Fund Expenses and Transfers	General Fund Grand Total		4,394,781	4,699,840	4,514,247
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,500	0	0

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	41,388	35,500	24,593
	Title II	20-XXX-XXX-XXX	7,591	5,900	0
	Title IV	20-XXX-XXX-XXX	6,956	8,000	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	62,255	58,150	25,736
	Other	20-XXX-XXX-XXX	29,249	20,000	0
	Total Federal Projects	20-XXX-XXX-XXX	147,439	127,550	50,329
Special Revenue Fund Expenses	Total Special Revenue Funds		149,939	127,550	50,329
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	288,569	283,919	284,194
	Total Debt Service Funds		288,569	283,919	284,194
All Fund Expenses	Total Expenditures/Appropriations		4,833,289	5,111,309	4,848,770
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,833,289	5,111,309	4,848,770

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	66,121	66,286	66,436	66,586
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	202,203	206,299	206,449	206,599
	Legal Reserve	566,452	628,197	315,000	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	100,000	100,000	100,030	100,060
	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	252,030	253,190	251,160	250,000
	Repayment of Debt	296,937	297,690	142,690	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,482	\$18,310	\$19,299	\$18,014	\$16,593
Total Classroom Instruction	\$11,913	\$10,540	\$10,845	\$10,102	\$9,449
Classroom-Salaries and Benefits	\$11,317	\$10,110	\$10,284	\$9,565	\$9,028
Classroom-General Supplies and Textbooks	\$428	\$283	\$377	\$367	\$289
Classroom-Purchased Services	\$168	\$147	\$183	\$170	\$131
Total Support Services	\$3,356	\$3,585	\$4,114	\$3,827	\$3,649
Support Services-Salaries and Benefits	\$2,492	\$2,886	\$3,491	\$3,247	\$2,897
Total Administrative Costs	\$2,056	\$2,031	\$2,016	\$1,875	\$1,628
Administration Salaries and Benefits	\$1,697	\$1,534	\$1,615	\$1,502	\$1,370
Total Operations and Maintenance of Plant	\$2,073	\$2,099	\$2,211	\$2,105	\$1,792
Operations and Maintenance-Salaries and Benefits	\$1,299	\$1,249	\$1,355	\$1,260	\$1,082
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$51	\$33	\$65	\$60	\$20
Total Equipment Costs	\$127	\$0	\$0	\$55	\$0
Legal Costs	\$69	\$199	\$62	\$58	\$51
Employee Benefits as a percentage of salaries*	32.19%	35.88%	39.64%	39.64%	36.23%

\*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 2019-20 revised appropriations and the 2020-21 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 - Northern Burlington Regional School District	0
Transportation Services, including Fuel	Inter-Local Agreement - Northern Burlington Regional School District	0



**Estimated Tax Rates**

Municipality	Category	Amount
Springfield Twp	(A) General Fund School Levy	3,303,373
	(D) Total School Levy	3,444,877
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	385,732,559
	(H) Estimated Equalized Valuation (as of 10/01/19)	443,742,394
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.8564
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.8931
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.7444
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.7763

Employee Contract List for District

Name	Category	Measure
Craig Vaughn	Job Title	Superintendent
	Job Title II	CST Director
	Base Annual Salary Amount	\$125,000
	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	07/01/18
	End Date of Contract	06/30/21
	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	\$18,625
	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	\$19,808
	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