

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	219.0	197.0	197.0
On Roll Special Ed Full-Time	24.0	31.0	31.0
On Roll Subtotal	243.0	228.0	228.0
Sent to Other Districts Special Ed	3.0	3.0	3.0
Received	20.0	8.0	8.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,270,666	3,303,373	3,336,407
	Total Tuition	10-1300	36,452	20,000	20,000
	Unrestricted Miscellaneous Revenues	10-1XXX	26,790	5,000	36,400
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	30	30	30
	Interest Earned on Maintenance Reserve	10-1XXX	150	150	150
	Interest Earned on Capital Reserve Funds	10-1XXX	150	150	150
	Total Revenues from Local Sources		3,334,238	3,328,703	3,393,137
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	709,768	547,742	389,018
	Categorical Security Aid	10-3177	22,357	22,357	22,357
	Total Revenues from State Sources		1,031,410	869,384	710,660
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	316,160	315,000
	Actual Revenues (Over)/Under Expenditures		-255,174	0	0
General Fund Revenues	Total Operating Budget		4,110,474	4,514,247	4,418,797
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	35,768	39,407	31,526
	Title II	20-4451-4455	6,360	6,851	5,481
	Title III	20-4491-4494	0	180	144
	Title IV	20-4471-4474	4,498	10,000	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	63,567	79,619	63,695
	CARES Act Education Stabilization Fund	20-4530	23,039	0	0
	CARES-Digital Divide Grant	20-4531	0	4,115	0
	Coronavirus Relief Fund (CRF)	20-4532	0	33,264	0
	Other	20-4XXX	22,492	0	0
	Total Revenues from Federal Sources		155,724	173,436	100,846
Special Revenue Fund Revenues	Total Grants and Entitlements		158,224	173,436	100,846

**Advertised Revenues**

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	128,919	141,504	282,394
	Interest on Investments	40-1510	1,925	0	0
	Miscellaneous	40-1XXX	1,925	0	0
	Total Revenues from Local Sources		130,844	141,504	282,394
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	142,690	1,925
	Total Local Repayment of Debt		130,844	284,194	284,319
	Actual Revenues (Over)/Under Expenditures		153,075	0	0
Debt Service Fund Revenues	Total Repayment of Debt		283,919	284,194	284,319
All Fund Revenues	Total Revenues/Sources		4,552,617	4,971,877	4,803,962
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,552,617	4,971,877	4,803,962

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,112,897	1,249,197	1,121,217
	Special Education-Instruction	11-2XX-100-XXX	496,013	459,004	476,564
	Basic Skills/Remedial-Instruction	11-230-100-XXX	27,100	26,885	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	1,060	4,583	4,600
	Other Instructional Programs-Instruction	11-4XX-100-XXX	500	500	500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	174,131	202,525	222,749
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	35,906	31,301	29,835
	Undistributed Expenditures-Health Services	11-000-213-XXX	64,889	73,815	79,952
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	119,493	82,327	83,394
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	0	78,735	78,735
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	194,122	259,947	262,362
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	69,781	78,459	120,245
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	127,339	128,162	125,778
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	8,540	5,876	4,950
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	177,482	186,176	194,049
	Undistributed Expenditures-Central Services	11-000-251-XXX	130,581	126,392	87,654
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	379,657	369,321	367,800
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	180,147	257,808	230,340
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	796,162	891,529	916,368
	Undistributed Expenditures-Food Services	11-000-310-930	0	0	10,000
	Total Undistributed Expenditures		2,458,230	2,772,373	2,814,211
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		4,095,800	4,512,722	4,417,272
Capital Outlay	Equipment	12-XXX-XXX-730	13,299	0	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		14,674	1,525	1,525
General Fund Expenses and Transfers	General Fund Grand Total		4,110,474	4,514,247	4,418,797

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,500	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	35,768	39,407	31,526
	Title II	20-XXX-XXX-XXX	6,360	6,851	5,481
	Title III	20-XXX-XXX-XXX	0	180	144
	Title IV	20-XXX-XXX-XXX	4,498	10,000	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	63,567	79,619	63,695
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	23,039	0	0
	Other	20-XXX-XXX-XXX	22,492	0	0
	Bridging the Digital Divide Program	20-478-XXX-XXX	0	4,115	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	33,264	0
	Total Federal Projects	20-XXX-XXX-XXX	155,724	173,436	100,846
Special Revenue Fund Expenses	Total Special Revenue Funds		158,224	173,436	100,846
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	283,919	284,194	284,319
	Total Debt Service Funds		283,919	284,194	284,319
All Fund Expenses	Total Expenditures/Appropriations		4,552,617	4,971,877	4,803,962
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,552,617	4,971,877	4,803,962

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	66,286	288,274	288,424	288,574
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	206,299	246,478	246,628	246,778
	Legal Reserve	628,197	630,000	315,000	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	100,000	100,050	100,080	100,110
	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	253,190	251,160	250,000	250,000
	Repayment of Debt	297,690	144,615	1,925	0

**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,310	\$15,335	\$16,593	\$17,771	\$17,386
Total Classroom Instruction	\$10,540	\$8,696	\$9,449	\$9,996	\$9,397
Classroom-Salaries and Benefits	\$10,110	\$8,069	\$9,028	\$9,502	\$8,947
Classroom-General Supplies and Textbooks	\$283	\$304	\$289	\$305	\$309
Classroom-Purchased Services	\$147	\$323	\$131	\$190	\$141
Total Support Services	\$3,585	\$3,214	\$3,649	\$4,054	\$4,393
Support Services-Salaries and Benefits	\$2,886	\$2,730	\$2,897	\$3,253	\$3,555
Total Administrative Costs	\$2,031	\$1,577	\$1,628	\$1,734	\$1,584
Administration Salaries and Benefits	\$1,534	\$1,275	\$1,370	\$1,447	\$1,308
Total Operations and Maintenance of Plant	\$2,099	\$1,814	\$1,792	\$1,911	\$1,924
Operations and Maintenance-Salaries and Benefits	\$1,249	\$1,047	\$1,082	\$1,161	\$1,165
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$44
Total Extracurricular Costs	\$33	\$5	\$20	\$22	\$22
Total Equipment Costs	\$0	\$55	\$0	\$0	\$0
Legal Costs	\$199	\$46	\$51	\$49	\$55
Employee Benefits as a percentage of salaries*	35.88%	32.71%	36.23%	33.49%	36.39%

\*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 2020-21 revised appropriations and the 2021-22 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	3,336,407
	(D) Total School Levy	3,618,801
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	387,049,638
	(H) Estimated Equalized Valuation (as of 10/01/20)	441,611,391
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.8620
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.9350
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.7555
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.8195

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
Danielle Tarvin-Griffith	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$30,000
	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	01/01/21
	End Date of Contract	06/30/21
	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-Griffith	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	None Reported
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None Reported
	Contractual Post-Employment Benefit Description of Payout of Personal days	None Reported
	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	