

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	192.0	199.0	216.0
On Roll Special Ed Full-Time	24.0	26.0	10.0
On Roll Subtotal	216.0	225.0	226.0
Sent to Other Districts Special Ed	1.0	1.0	2.0
Received	24.0	18.0	18.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,404,835	3,262,213	3,270,666
	Total Tuition	10-1300	61,171	20,000	20,000
	Unrestricted Miscellaneous Revenues	10-1XXX	0	24,500	24,500
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	0	30
	Interest Earned on Maintenance Reserve	10-1XXX	255	150	150
	Interest Earned on Capital Reserve Funds	10-1XXX	165	150	150
	Other Restricted Miscellaneous Revenues	10-1XXX	71,681	0	0
	Total Revenues from Local Sources		3,538,107	3,307,013	3,315,496
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	763,643	709,768
	Categorical Security Aid	10-3177	22,191	22,357	22,357
	Adjustment Aid	10-3178	99,279	56,074	0
	PARCC Readiness Aid	10-3181	2,420	0	0
	Per Pupil Growth Aid	10-3182	2,420	0	0
	Professional Learning Community Aid	10-3183	2,000	0	0
	Other State Aids	10-3XXX	2,030	0	0
	State Reimbursement for Lead Testing of Drinking Water	10-3300	1,158	0	0
	Total Revenues from State Sources		1,194,426	1,141,359	1,031,410
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	0	8,481
	Total Revenues from Federal Sources		0	0	8,481
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	253,255	315,227
	Withdrawal from Maintenance Reserve	10-310	0	50,000	0
	Actual Revenues (Over)/Under Expenditures		-289,081	0	0
General Fund Revenues	Total Operating Budget		4,443,452	4,751,627	4,670,614
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	7,000	2,500	0
	Total Revenues from Local Sources	20-1XXX	7,000	2,500	0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	41,775	41,762	35,500
	Title II	20-4451-4455	10,119	7,593	5,900
	Title IV	20-4471-4474	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	75,177	73,464	58,150
	Other	20-4XXX	22,611	30,846	20,000
	Total Revenues from Federal Sources			159,682	163,665
Special Revenue Fund Revenues	Total Grants and Entitlements		166,682	166,165	127,550
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	438,351	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	138,129	288,569	128,919
	Interest on Investments	40-1510	298	0	0
	Miscellaneous	40-1XXX	298	0	0
	Total Revenues from Local Sources		138,427	288,569	128,919
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	155,000
	Total Local Repayment of Debt		576,778	288,569	283,919
	Actual Revenues (Over)/Under Expenditures		-289,650	0	0
Debt Service Fund Revenues	Total Repayment of Debt		287,128	288,569	283,919
All Fund Revenues	Total Revenues/Sources		4,897,262	5,206,361	5,082,083
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,897,262	5,206,361	5,082,083

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,334,332	1,321,176	1,279,622
	Special Education-Instruction	11-2XX-100-XXX	505,076	478,560	443,002
	Basic Skills/Remedial-Instruction	11-230-100-XXX	116,833	63,600	68,054
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	9,377	10,513	11,500
	Other Instructional Programs-Instruction	11-4XX-100-XXX	27,163	1,000	500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	496	13,143	43,430
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	39,762	40,890	36,676
	Undistributed Expenditures-Health Services	11-000-213-XXX	73,842	73,668	75,043
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	83,623	94,614	139,105
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	190,404	252,108	241,366
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	81,085	66,072	74,932
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	117,906	122,007	132,009
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	9,022	11,571	7,320
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	203,125	207,956	206,872
	Undistributed Expenditures-Central Services	11-000-251-XXX	152,718	146,892	145,110
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	380,568	477,876	412,674
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	194,294	277,891	263,367
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	894,961	1,090,415	1,088,327
	Total Undistributed Expenditures		2,421,806	2,875,103	2,866,231
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	0	30
General Fund Current Expenses	Total General Current Expense		4,414,587	4,750,102	4,669,089
Capital Outlay	Equipment	12-XXX-XXX-730	27,490	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		28,865	1,525	1,525
General Fund Expenses and Transfers	General Fund Grand Total		4,443,452	4,751,627	4,670,614
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	7,000	2,500	0

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	41,775	41,762	35,500
	Title II	20-XXX-XXX-XXX	10,119	7,593	5,900
	Title IV	20-XXX-XXX-XXX	0	10,000	8,000
	Title VI	20-XXX-XXX-XXX	10,000	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	75,177	73,464	58,150
	Other	20-XXX-XXX-XXX	22,611	30,846	20,000
	Total Federal Projects	20-XXX-XXX-XXX	159,682	163,665	127,550
Special Revenue Fund Expenses	Total Special Revenue Funds		166,682	166,165	127,550
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	287,128	288,569	283,919
	Total Debt Service Funds		287,128	288,569	283,919
All Fund Expenses	Total Expenditures/Appropriations		4,897,262	5,206,361	5,082,083
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,897,262	5,206,361	5,082,083

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	65,956	66,121	66,271	66,421
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	101,948	202,203	152,353	152,503
	Legal Reserve	466,041	566,452	313,197	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	100,000	100,000	100,030
	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	253,828	252,030	252,030	250,000
	Repayment of Debt	7,287	296,937	155,000	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,624	\$19,482	\$20,857	\$19,815	\$19,299
Total Classroom Instruction	\$11,578	\$11,913	\$12,304	\$11,304	\$10,845
Classroom-Salaries and Benefits	\$10,920	\$11,317	\$11,687	\$10,706	\$10,284
Classroom-General Supplies and Textbooks	\$365	\$428	\$378	\$343	\$377
Classroom-Purchased Services	\$292	\$168	\$239	\$255	\$183
Total Support Services	\$3,359	\$3,356	\$3,787	\$3,848	\$4,114
Support Services-Salaries and Benefits	\$2,709	\$2,492	\$2,894	\$3,238	\$3,491
Total Administrative Costs	\$1,704	\$2,056	\$2,083	\$2,040	\$2,016
Administration Salaries and Benefits	\$1,402	\$1,697	\$1,732	\$1,641	\$1,615
Total Operations and Maintenance of Plant	\$1,939	\$2,073	\$2,568	\$2,535	\$2,211
Operations and Maintenance-Salaries and Benefits	\$1,422	\$1,299	\$1,448	\$1,459	\$1,355
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$33	\$51	\$73	\$60	\$65
Total Equipment Costs	\$16	\$127	\$0	\$0	\$0
Legal Costs	\$24	\$69	\$55	\$113	\$62
Employee Benefits as a percentage of salaries*	31.96%	32.19%	38.72%	39.26%	39.64%

*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 2018-19 revised appropriations and the 2019-20 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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
140	Individuals	20,000	PreSchool tuition
190	Preschool tuition	20,000	Parent pay
2500	local funds	960	decrease student returning to school
29180	Local Funds	43,430	additional outside placement
300	Riverton School District	24,500	Interlocal agreement for LDTC services
3200	Local funds	1,369,845	cost for increase in salary
40580	Local funds	139,105	one on one aide
52340	local funds	26,200	additional student
6660	Local funds	120,598	planned salary increase
7160	Local funds	237,331	Planned salary increase
860	Interest payment	128,919	from tax levy

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	3,270,666
	(D) Total School Levy	3,399,585
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	386,057,875
	(H) Estimated Equalized Valuation (as of 10/01/18)	421,514,340
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.8472
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.8806
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.7759
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.8065

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	\$150 per day to a maximum of 100 days after a minimum of 15 years continuous service in the school district
	Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem rate up to 10 days
	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