

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	171.0	156.0	149.0
On Roll Special Ed Full-Time	24.0	20.0	20.0
On Roll Subtotal	195.0	176.0	169.0
In Private School Placements	10.0	8.0	7.0
Sent to Other Districts Regular	42.0	37.5	69.5
Sent to Other Districts Special Ed	14.0	9.0	2.0
Received	30.0	18.0	19.0

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	6,363,044	6,420,305	6,548,711
	Total Tuition	10-1300	151,647	165,000	162,000
	Unrestricted Miscellaneous Revenues	10-1XXX	56,796	3,500	3,500
	Interest Earned on Maintenance Reserve	10-1XXX	0	2,000	2,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	13,000	13,000
	Other Restricted Miscellaneous Revenues	10-1XXX	0	28,000	28,000
	Total Revenues from Local Sources		6,571,487	6,631,805	6,757,211
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	17,215	57,263	57,263
	Extraordinary Aid	10-3131	131,368	0	0
	Categorical Special Education Aid	10-3132	171,002	171,002	177,221
	Categorical Security Aid	10-3177	5,059	5,059	5,059
	PARCC Readiness Aid	10-3181	2,830	0	0
	Per Pupil Growth Aid	10-3182	2,830	0	0
	Professional Learning Community Aid	10-3183	2,370	0	0
	Other State Aids	10-3XXX	8,858	0	0
Total Revenues from State Sources		341,532	233,324	239,543	
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	727,372	635,907
	Withdrawal from Current Expense Emergency Reserve	10-312	0	250,000	0
	Adjustment for Prior Year Encumbrances		0	4,135	0
	Actual Revenues (Over)/Under Expenditures		86,773	0	0
General Fund Revenues	Total Operating Budget		6,999,792	7,846,636	7,632,661
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	0	2,108	1,686
	Total Revenues from Local Sources	20-1XXX	0	2,108	1,686
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	181,084	182,239	145,790
	Total Revenues from State Sources		181,084	182,239	145,790

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	19,284	45,815	36,652
	Title II	20-4451-4455	6,821	11,432	9,146
	Title IV	20-4471-4474	3,407	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	108,254	99,347	79,478
	Total Revenues from Federal Sources		137,766	166,594	133,276
Special Revenue Fund Revenues	Total Grants and Entitlements		318,850	350,941	280,752
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	123,635	116,163	111,528
	Total Revenues from Local Sources		123,635	116,163	111,528
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	55,065	51,737	49,672
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		178,700	167,900	161,200
Debt Service Fund Revenues	Total Repayment of Debt		178,700	167,900	161,200
All Fund Revenues	Total Revenues/Sources		7,497,342	8,365,477	8,074,613
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		7,497,342	8,365,477	8,074,613

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	1,854,071	1,874,167	1,662,174
	Special Education-Instruction	11-2XX-100-XXX	274,856	360,549	412,971
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	200	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	51,765	32,779	32,779
	School-Sponsored Athletics-Instruction	11-402-100-XXX	32,915	35,050	35,050
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,586,365	1,833,933	2,057,902
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	46,618	48,600	50,101
	Undistributed Expenditures-Health Services	11-000-213-XXX	80,407	88,105	88,690
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	102,329	115,251	101,851
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	81,089	85,175	85,500
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	191,615	225,909	301,832
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	144,350	165,774	170,638
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	198,387	236,923	203,056
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	21,348	24,500	14,818
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	199,425	178,748	115,959
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	81,527	85,400	54,049
	Undistributed Expenditures-Central Services	11-000-251-XXX	133,234	179,391	107,232
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	41,581	9,475	12,206
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	450,209	505,158	559,789
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	414,654	528,516	536,244
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	925,920	938,985	989,252
	Total Undistributed Expenditures			4,699,058	5,249,843
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	2,000	2,000
General Fund Current Expenses	Total General Current Expense		6,912,665	7,554,588	7,594,093
Capital Outlay	Equipment	12-XXX-XXX-730	0	4,135	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	71,019	250,913	913
	Interest Deposit to Capital Reserve	10-604	0	13,000	13,000
	Total Capital Outlay		71,019	268,048	13,913

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	5,968	7,981	8,225
	Summer School-Support Services	13-422-200-XXX	10,140	7,321	7,470
	Total Summer School	13-422-X00-XXX	16,108	15,302	15,695
Special School Expenses for Other Special School	Other Special Schools-Support Services	13-4XX-200-XXX	0	8,698	8,960
	Total Other Special Schools	13-4XX-X00-XXX	0	8,698	8,960
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	16,108	24,000	24,655
General Fund Expenses and Transfers	General Fund Grand Total		6,999,792	7,846,636	7,632,661
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	0	2,108	1,686
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	18,043	16,768	13,414
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	30,065	31,980	25,584
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	59,346	44,629	35,703
	Nonpublic Nursing Services	20-XXX-XXX-XXX	34,920	30,458	24,366
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	12,203	11,304	9,043
	Nonpublic Security Aid	20-XXX-XXX-XXX	26,507	47,100	37,680
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	181,084	182,239	145,790
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	19,284	45,815	36,652
	Title II	20-XXX-XXX-XXX	6,821	11,432	9,146
	Title IV	20-XXX-XXX-XXX	3,407	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	108,254	99,347	79,478
	Total Federal Projects	20-XXX-XXX-XXX	137,766	166,594	133,276
Special Revenue Fund Expenses	Total Special Revenue Funds		318,850	350,941	280,752
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	178,700	167,900	161,200
	Total Debt Service Funds		178,700	167,900	161,200
All Fund Expenses	Total Expenditures/Appropriations		7,497,342	8,365,477	8,074,613
Expenses Net of Transfers	Total Expenditures Net of Transfers		7,497,342	8,365,477	8,074,613

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	580,047	518,008	531,008	544,008
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	324,977	249,977	251,977	253,977
	Legal Reserve	992,944	977,441	495,681	0
	Tuition Reserve	80,255	0	0	0
	Current Expense Emergency Reserve	250,000	250,000	0	0
	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	390,699	635,838	390,226	250,000
	Repayment of Debt	0	0	0	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	\$24,432	\$25,122	\$27,848	\$29,489	\$29,574
Total Classroom Instruction	\$12,701	\$13,802	\$14,720	\$15,843	\$15,645
Classroom-Salaries and Benefits	\$11,974	\$12,734	\$13,701	\$14,767	\$14,504
Classroom-General Supplies and Textbooks	\$445	\$770	\$587	\$619	\$656
Classroom-Purchased Services	\$282	\$299	\$432	\$457	\$486
Total Support Services	\$5,516	\$5,479	\$6,473	\$6,820	\$7,515
Support Services-Salaries and Benefits	\$4,795	\$4,568	\$5,285	\$5,604	\$6,463
Total Administrative Costs	\$2,322	\$2,606	\$2,090	\$3,108	\$2,083
Administration Salaries and Benefits	\$1,822	\$1,970	\$1,727	\$2,509	\$1,597
Total Operations and Maintenance of Plant	\$3,457	\$2,657	\$4,068	\$3,210	\$3,785
Operations and Maintenance-Salaries and Benefits	\$1,613	\$1,517	\$1,965	\$1,597	\$2,035
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$397	\$542	\$453	\$466	\$495
Total Equipment Costs	\$89	\$0	\$0	\$23	\$0
Legal Costs	\$101	\$134	\$108	\$273	\$130
Employee Benefits as a percentage of salaries*	27.33%	28.64%	31.36%	27.06%	30.23%

*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 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	Parent Paid	162,000	PreK 8

Estimated Tax Rates

Municipality	Category	Amount
Spring Lake Borough	(A) General Fund School Levy	6,484,508
	(D) Total School Levy	6,600,671
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	4,096,227,100
	(H) Estimated Equalized Valuation (as of 10/01/18)	4,282,516,571
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.1583
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.1611
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.1514
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.1541

Employee Contract List for District

Name	Category	Measure
Christopher Soto	Job Title	Information Technology
	Job Title II	None Reported
	Base Annual Salary Amount	\$79,191
	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	10/13/11
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	15
	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	22
	Description of Other Contracted Non-Working Days	Holiday's/NJEA/Winter Bre
	Total Allowances Amount	\$250
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$10,000
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max. allowable
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max. allowable
	Contractual Post-Employment Benefit Description of Payout of Personal days	Max. allowable
	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
Christopher Soto	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
Denise McCarthy	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$123,600
	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	07/01/19
	End Date of Contract	06/30/20
	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	15
	Description of Other Contracted Non-Working Days	Holiday's

Employee Contract List for District

Name	Category	Measure
Denise McCarthy	Total Allowances Amount	\$1,600
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max. allowed
	Contractual Post-Employment Benefit Description of Payout of Vacation days	max. allowed
	Contractual Post-Employment Benefit Description of Payout of Personal days	Max. allowed
	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	
Dr. Raymond J.Boccuti	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$145,000
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Dr. Raymond J. Boccuti	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/17
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	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	15
	Description of Other Contracted Non-Working Days	Holiday's/Winter Break
	Total Allowances Amount	\$2,950
	Total Bonuses Amount	\$12,000
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max. per Contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max. per Contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Max. per Contract
	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	

Employee Contract List for District

Name	Category	Measure
Dr. Raymond J. Boccuti	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
Krystyna Domogala	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Vice Principal
	Base Annual Salary Amount	\$122,004
	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	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	15
	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	22
	Description of Other Contracted Non-Working Days	Holiday's/NJEA/Winter Bre
	Total Allowances Amount	\$4,320
	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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Max. allowed	

Employee Contract List for District

Name	Category	Measure
Krystyna Domogala	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max allowed
	Contractual Post-Employment Benefit Description of Payout of Personal days	Max. allowed
	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