

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	156.0	130.0	162.0
On Roll Special Ed Full-Time	20.0	17.0	33.0
On Roll Subtotal	176.0	147.0	195.0
In Private School Placements	8.0	7.0	0.0
Sent to Other Districts Regular	37.5	48.0	0.0
Sent to Other Districts Special Ed	9.0	9.0	0.0
Received	18.0	13.0	3.0

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	6,420,305	6,548,711	6,679,685
	Total Tuition	10-1300	138,281	162,000	123,000
	Unrestricted Miscellaneous Revenues	10-1XXX	114,061	3,500	13,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	2,000	2,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	13,000	4,000
	Other Restricted Miscellaneous Revenues / Paycheck Protection Program (Apsdds Only)	10-1XXX	0	28,000	0
	Total Revenues from Local Sources			6,672,647	6,757,211
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	57,263	57,263	57,263
	Extraordinary Aid	10-3131	208,519	0	100,000
	Categorical Special Education Aid	10-3132	171,512	177,221	177,221
	Categorical Security Aid	10-3177	5,059	5,059	12,149
	Other State Aids	10-3XXX	6,857	0	0
	Total Revenues from State Sources			449,210	239,543
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	844,426	414,612
	Withdrawal from Current Expense Emergency Reserve	10-312	0	120,806	0
	Adjustment for Prior Year Encumbrances		0	53,306	0
	Actual Revenues (Over)/Under Expenditures		116,672	0	0
General Fund Revenues	Total Operating Budget		7,238,529	8,015,292	7,582,930
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	51,825	1,686	0
	Total Revenues from Local Sources	20-1XXX	51,825	1,686	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	170,136	197,789	158,231
	Total Revenues from State Sources		170,136	197,789	158,231
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	76,481	36,989	29,591
	Title II	20-4451-4455	12,778	10,271	8,217
	Title IV	20-4471-4474	16,593	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	139,379	98,999	79,199
	Total Revenues from Federal Sources		245,231	156,259	125,007
Special Revenue Fund Revenues	Total Grants and Entitlements		467,192	355,734	283,238

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	116,163	111,528	0
	Total Revenues from Local Sources		116,163	111,528	0
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	51,737	49,672	0
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		167,900	161,200	0
Debt Service Fund Revenues	Total Repayment of Debt		167,900	161,200	0
All Fund Revenues	Total Revenues/Sources		7,873,621	8,532,226	7,866,168
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		7,873,621	8,532,226	7,866,168

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	1,733,509	1,703,690	1,637,258
	Special Education-Instruction	11-2XX-100-XXX	396,131	488,384	375,411
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	27,528	32,779	30,600
	School-Sponsored Athletics-Instruction	11-402-100-XXX	32,518	35,050	35,050
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,720,565	2,026,659	1,739,991
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	46,603	49,974	50,848
	Undistributed Expenditures-Health Services	11-000-213-XXX	74,485	88,690	91,470
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	91,643	109,443	110,726
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	83,907	83,747	83,800
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	212,998	297,349	291,258
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	166,133	168,133	136,396
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	190,183	206,810	214,612
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	16,201	14,110	13,300
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	193,933	245,176	182,783
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	85,252	51,286	0
	Undistributed Expenditures-Central Services	11-000-251-XXX	120,164	113,160	86,998
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	9,208	7,665	8,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	492,757	639,571	623,000
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	466,312	578,091	586,604
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	985,458	1,019,031	1,039,151
	Total Undistributed Expenditures		4,955,802	5,698,895	5,258,937
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	2,000
General Fund Current Expenses	Total General Current Expense		7,145,488	7,960,798	7,339,256
Capital Outlay	Equipment	12-XXX-XXX-730	9,732	14,247	64,645
	Facilities Acquisition and Construction Services	12-000-400-XXX	62,515	913	147,529
	Interest Deposit to Capital Reserve	10-604	0	13,000	4,000
	Total Capital Outlay		72,247	28,160	216,174

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	7,982	11,074	12,000
	Summer School-Support Services	13-422-200-XXX	12,812	15,260	15,500
	Total Summer School	13-422-X00-XXX	20,794	26,334	27,500
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	20,794	26,334	27,500
General Fund Expenses and Transfers	General Fund Grand Total		7,238,529	8,015,292	7,582,930
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	51,825	1,686	0
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	16,768	15,497	12,398
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	31,980	32,798	26,238
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	44,629	66,292	53,034
	Nonpublic Nursing Services	20-XXX-XXX-XXX	30,458	28,518	22,814
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	10,734	10,584	8,467
	Nonpublic Security Aid	20-XXX-XXX-XXX	35,567	44,100	35,280
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	170,136	197,789	158,231
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	76,481	36,989	29,591
	Title II	20-XXX-XXX-XXX	12,778	10,271	8,217
	Title IV	20-XXX-XXX-XXX	16,593	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	139,379	98,999	79,199
	Total Federal Projects	20-XXX-XXX-XXX	245,231	156,259	125,007
Special Revenue Fund Expenses	Total Special Revenue Funds		467,192	355,734	283,238
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	167,900	161,200	0
	Total Debt Service Funds		167,900	161,200	0
All Fund Expenses	Total Expenditures/Appropriations		7,873,621	8,532,226	7,866,168
Expenses Net of Transfers	Total Expenditures Net of Transfers		7,873,621	8,532,226	7,866,168

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	518,008	518,008	531,008	535,008
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	249,977	249,977	251,977	253,977
	Legal Reserve	977,441	903,436	407,755	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	250,000	188,398	67,592	67,592
	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	635,838	605,602	256,857	250,000
	Repayment of Debt	0	0	0	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	\$25,122	\$28,431	\$29,574	\$35,669	\$25,696
Total Classroom Instruction	\$13,802	\$15,610	\$15,645	\$18,993	\$13,356
Classroom-Salaries and Benefits	\$12,734	\$14,826	\$14,504	\$17,799	\$12,449
Classroom-General Supplies and Textbooks	\$770	\$433	\$656	\$635	\$569
Classroom-Purchased Services	\$299	\$350	\$486	\$558	\$337
Total Support Services	\$5,479	\$6,307	\$7,515	\$8,624	\$6,435
Support Services-Salaries and Benefits	\$4,568	\$5,450	\$6,463	\$7,403	\$5,522
Total Administrative Costs	\$2,606	\$2,822	\$2,083	\$2,517	\$1,715
Administration Salaries and Benefits	\$1,970	\$2,092	\$1,597	\$1,882	\$1,193
Total Operations and Maintenance of Plant	\$2,657	\$3,221	\$3,785	\$4,902	\$3,716
Operations and Maintenance-Salaries and Benefits	\$1,517	\$1,728	\$2,035	\$2,403	\$2,139
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$542	\$425	\$495	\$567	\$419
Total Equipment Costs	\$0	\$56	\$0	\$97	\$332
Legal Costs	\$134	\$343	\$130	\$150	\$154
Employee Benefits as a percentage of salaries*	28.64%	29.74%	30.23%	29.75%	32.23%

\*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.

**Unusual Revenues and Appropriations**

Line Number	Source	Amount	Explanation
140	Parent paid tuition	78,000	Grades K through 8. 13 students @ \$ 6,000 each
	Parent paid tuition	36,000	PreK 12 students @ \$ 3,000 each
300	Interest Income	13,000	Interest earned on funds invested with NJCMF and TD Bank
330	Interest	2,000	Maintenance reserve interest
765	NonPublic Nursing	22,814	Saint Catherine School
	NonPublic Security	35,280	Saint Catherine School
	NonPublic Technology	8,467	Saint Catherine School
	NonPublic Textbooks	12,398	Saint Catherine School
	Chapter 192	26,238	Saint Catherine School
	Chapter 193	53,034	Saint Catherine School

Estimated Tax Rates

Municipality	Category	Amount
Spring Lake Borough	(A) General Fund School Levy	6,614,198
	(D) Total School Levy	6,725,726
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	4,149,102,000
	(H) Estimated Equalized Valuation (as of 10/01/19)	4,375,766,716
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.1594
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.1621
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.1512
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.1537

Employee Contract List for District

Name	Category	Measure
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	Holidays
	Total Allowances Amount	\$2,000
	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	Upon retirement
	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

Employee Contract List for District

Name	Category	Measure
Denise McCarthy	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
Krystyna Domogala	Job Title	Vice Principal
	Job Title II	Director of Special Servi
	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	Holidays	

Employee Contract List for District

Name	Category	Measure
Krystyna Domogala	Total Allowances Amount	\$3,620
	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	
Stephen LaValva	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$157,000
	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
Stephen LaValva	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	12/16/19
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	10
	Contracted Number of Annual Sick Days	10
	Contracted Number of Annual Personal Days	5
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	15
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$800
	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	\$23,827
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout at retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum payout at last day is 15 days.
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of personal days.
	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
Stephen LaValva	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