

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	298.0	310.0	282.0
On Roll Special Ed Full-Time	31.0	36.0	39.0
On Roll Subtotal	329.0	346.0	321.0
In Private School Placements	4.0	3.5	5.0
Sent to Other Districts Regular	105.5	108.5	112.0
Sent to Other Districts Special Ed	26.0	22.0	16.0
Received	32.0	45.0	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	8,193,232	8,200,620	8,400,226
	Total Tuition	10-1300	160,390	166,500	160,175
	Transportation Fees from Other Local Education Authorities	10-1420-1440	23,233	0	0
	Rents and Royalties	10-1910	13,950	0	9,000
	Unrestricted Miscellaneous Revenues	10-1XXX	14,305	0	0
	Interest Earned on Maintenance Reserve	10-1XXX	0	500	0
	Interest Earned on Capital Reserve Funds	10-1XXX	0	500	0
	Total Revenues from Local Sources		8,405,110	8,368,120	8,569,401
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	74,591	74,591	74,591
	Extraordinary Aid	10-3131	21,916	0	0
	Categorical Special Education Aid	10-3132	286,470	303,582	337,571
	Categorical Security Aid	10-3177	9,257	9,257	9,257
	Other State Aids	10-3XXX	4,113	0	0
	Total Revenues from State Sources		396,347	387,430	421,419
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	70,645	304,598
	Withdrawal from Maintenance Reserve	10-310	0	80,593	320,000
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	87,400	130,065
	Withdrawal from Tuition Reserve for Excess Over Adjustments	10-311	0	112,600	69,935
	Adjustment for Prior Year Encumbrances		0	11,743	0
	Actual Revenues (Over)/Under Expenditures		-709,997	0	0
General Fund Revenues	Total Operating Budget		8,091,460	9,118,531	9,815,418
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	1,684	7,468	0
	Total Revenues from Local Sources	20-1XXX	1,684	7,468	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	0	5,036	0
	State Grants Through Intermediate Sources	20-3700	12,336	0	0
	Total Revenues from State Sources		12,336	5,036	0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	43,788	41,077	31,373
	Title II	20-4451-4455	9,733	10,367	8,200
	Title IV	20-4471-4474	11,014	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	94,433	92,296	73,800
	Total Revenues from Federal Sources		158,968	153,740	121,373
Special Revenue Fund Revenues	Total Grants and Entitlements		172,988	166,244	121,373
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	800,356	928,955	824,024
	Interest on Investments	40-1510	117,436	0	0
	Miscellaneous	40-1XXX	117,436	0	0
	Total Revenues from Local Sources		917,792	928,955	824,024
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	0	268,175	172,578
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	5,108	117,436
	Total Local Repayment of Debt		917,792	1,202,238	1,114,038
	Actual Revenues (Over)/Under Expenditures		-117,436	0	0
Debt Service Fund Revenues	Total Repayment of Debt		800,356	1,202,238	1,114,038
All Fund Revenues	Total Revenues/Sources		9,064,804	10,487,013	11,050,829
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		9,064,804	10,487,013	11,050,829

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	1,629,647	1,889,377	1,894,577
	Special Education-Instruction	11-2XX-100-XXX	617,824	523,839	765,885
	Basic Skills/Remedial-Instruction	11-230-100-XXX	100,199	109,062	74,491
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	39,254	32,380	36,436
	School-Sponsored Athletics-Instruction	11-402-100-XXX	49,906	55,950	59,388
	Other Instructional Programs-Instruction	11-4XX-100-XXX	2,761	3,880	3,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,391,604	2,481,893	3,052,935
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	7,082	7,700	7,700
	Undistributed Expenditures-Health Services	11-000-213-XXX	66,670	73,774	69,374
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	126,181	169,596	148,679
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	0	0	51,973
	Undistributed Expenditures-Guidance	11-000-218-XXX	55,887	60,104	61,414
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	168,641	171,901	207,413
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	100,062	119,235	126,890
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	124,771	186,298	136,014
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	17,386	21,500	28,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	246,358	307,349	282,742
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	130,628	145,564	136,097
	Undistributed Expenditures-Central Services	11-000-251-XXX	138,034	164,469	166,824
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	31,035	40,284	38,820
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	502,321	662,799	833,101
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	350,210	464,533	482,475
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,063,865	1,283,768	1,100,619
	Total Undistributed Expenditures		5,520,735	6,360,767	6,931,070
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	500	0
General Fund Current Expenses	Total General Current Expense		7,960,326	8,975,755	9,764,847

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	34,998	12,880	21,175
	Facilities Acquisition and Construction Services	12-000-400-XXX	96,136	129,396	29,396
	Interest Deposit to Capital Reserve	10-604	0	500	0
	Total Capital Outlay		131,134	142,776	50,571
General Fund Expenses and Transfers	General Fund Grand Total		8,091,460	9,118,531	9,815,418
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	1,684	7,468	0
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	1,976	791	0
	Nonpublic Nursing Services	20-XXX-XXX-XXX	3,589	1,455	0
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	1,221	540	0
	Nonpublic Security Aid	20-XXX-XXX-XXX	5,550	2,250	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	12,336	5,036	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	43,788	41,077	31,373
	Title II	20-XXX-XXX-XXX	9,733	10,367	8,200
	Title IV	20-XXX-XXX-XXX	11,014	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	94,433	92,296	73,800
	Total Federal Projects	20-XXX-XXX-XXX	158,968	153,740	121,373
Special Revenue Fund Expenses	Total Special Revenue Funds		172,988	166,244	121,373
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	800,356	1,202,238	1,114,038
	Total Debt Service Funds		800,356	1,202,238	1,114,038
All Fund Expenses	Total Expenditures/Appropriations		9,064,804	10,487,013	11,050,829
Expenses Net of Transfers	Total Expenditures Net of Transfers		9,064,804	10,487,013	11,050,829

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	1,250,000	1,650,000	1,650,500	1,650,500
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	530,593	580,592	500,499	180,499
	Legal Reserve	50,350	323,933	278,569	0
	Tuition Reserve	300,000	400,000	200,000	0
	Current Expense Emergency Reserve	0	0	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	352,913	301,310	276,029	250,000
	Repayment of Debt	5,108	122,544	117,436	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	\$16,188	\$15,873	\$18,611	\$17,424	\$19,406
Total Classroom Instruction	\$9,435	\$9,249	\$10,773	\$9,959	\$10,924
Classroom-Salaries and Benefits	\$8,725	\$8,873	\$10,127	\$9,463	\$10,393
Classroom-General Supplies and Textbooks	\$672	\$318	\$561	\$416	\$436
Classroom-Purchased Services	\$38	\$58	\$85	\$79	\$96
Total Support Services	\$2,513	\$2,536	\$3,127	\$2,952	\$3,244
Support Services-Salaries and Benefits	\$2,251	\$2,272	\$2,795	\$2,636	\$2,864
Total Administrative Costs	\$2,061	\$2,043	\$2,040	\$2,085	\$2,085
Administration Salaries and Benefits	\$1,648	\$1,610	\$1,463	\$1,376	\$1,425
Total Operations and Maintenance of Plant	\$1,859	\$1,705	\$2,389	\$2,165	\$2,846
Operations and Maintenance-Salaries and Benefits	\$785	\$742	\$917	\$865	\$923
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$319	\$341	\$282	\$263	\$307
Total Equipment Costs	\$0	\$107	\$0	\$37	\$66
Legal Costs	\$67	\$38	\$31	\$29	\$31
Employee Benefits as a percentage of salaries*	34.09%	30.74%	34.27%	34.21%	27.58%

*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	NONRESIDENT TUITION	160,175	TUITION FROM NONRESIDENT FAMILIES SENDING STUDENTS TO SPRING LAKE HEIGHTS

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Curriculum Services	SHARED ,MEDIA PROFESSIONAL WITH SEA GIRT	0
Municipal/Public Works	SHARED SERVICE WITH BOROUGH OF SPRING LAKE HEIGHTS TO PROVIDE TRASH COLLECTION, GRASS CUTTING AND SNOW REMOVAL	0
Professional Staff Development	SHARED PROFESSIONAL DEVELOPMENT WITH OTHER SENDING DISTRICTS (BRIELLE, SEA GIRT, SPRING LAKE, BELMAR & AVON)	0

Estimated Tax Rates

Municipality	Category	Amount
Spring Lake Heights	(A) General Fund School Levy	8,400,226
	(D) Total School Levy	9,224,250
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	1,303,504,600
	(H) Estimated Equalized Valuation (as of 10/01/19)	1,310,713,524
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6444
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7076
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6409
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7038

Employee Contract List for District

Name	Category	Measure
DANIELLE HOLTER	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Vice Principal
	Base Annual Salary Amount	\$96,500
	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	26
	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	13
	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	\$26,135
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon spearation
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon separation 1/260 of current salary to max of 30 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	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
DANIELLE HOLTER	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
JOHN SPALTHOFF	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$141,292
	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	08/01/17
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	30
	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	13
	Description of Other Contracted Non-Working Days	HOLIDAYS

Employee Contract List for District

Name	Category	Measure
JOHN SPALTHOFF	Total Allowances Amount	\$6,500
	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	\$31,303
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon separation 1/260 of salary for max of 30 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	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	
MATTHEW VARLEY	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$51,000
	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
MATTHEW VARLEY	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	78
	Contracted Number of Annual Vacation Days	5
	Contracted Number of Annual Sick Days	4
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	13
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$3,740
	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	\$10,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon separation
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon separation
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	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
MATTHEW VARLEY	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