

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	310.0	305.0	260.0
On Roll Special Ed Full-Time	36.0	35.0	37.0
On Roll Subtotal	346.0	340.0	297.0
In Private School Placements	3.5	2.0	3.0
Sent to Other Districts Regular	108.5	126.0	124.0
Sent to Other Districts Special Ed	22.0	20.0	20.0
Received	45.0	49.0	0.0

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	8,200,620	8,400,226	8,701,478
	Total Tuition	10-1300	197,681	160,175	158,175
	Rents and Royalties	10-1910	4,500	9,000	9,000
	Unrestricted Miscellaneous Revenues	10-1XXX	0	0	11,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	0	1,000
	Interest Earned on Capital Reserve Funds	10-1XXX	16,941	0	1,000
	Other Restricted Miscellaneous Revenues	10-1XXX	54,060	0	0
	Total Revenues from Local Sources		8,473,802	8,569,401	8,881,653
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	74,591	74,591	74,591
	Extraordinary Aid	10-3131	33,129	0	0
	Categorical Special Education Aid	10-3132	303,582	314,383	367,640
	Categorical Security Aid	10-3177	9,257	9,257	9,257
	Other State Aids	10-3XXX	498	0	0
	Total Revenues from State Sources		421,057	398,231	451,488
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	327,786	288,397
	Withdrawal from Maintenance Reserve	10-310	0	320,000	225,000
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	130,065	200,000
	Withdrawal from Tuition Reserve for Excess Over Adjustments	10-311	0	69,935	0
	Adjustment for Prior Year Encumbrances		0	104,193	0
	Actual Revenues (Over)/Under Expenditures		-519,494	0	0
General Fund Revenues	Total Operating Budget		8,375,365	9,919,611	10,046,538
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	0	1,000
	Other Revenue from Local Sources	20-1XXX	11,600	0	0
	Total Revenues from Local Sources	20-1XXX	11,600	0	1,000
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	4,815	16,566	0
	Total Revenues from State Sources		4,815	16,566	0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	45,077	49,041	33,000
	Title II	20-4451-4455	10,367	13,953	8,200
	Title IV	20-4471-4474	5,547	0	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	92,296	97,047	77,500
	CARES Act Education Stabilization Fund	20-4530	0	34,821	0
	Coronavirus Relief Fund (CRF)	20-4532	0	14,459	0
	CRRSA Act-ESSER II	20-4534		0	134,383
	CRRSA Act-Learning Acceleration Grant	20-4535		0	25,000
	CRRSA Act-Mental Health Grant	20-4536		0	45,000
	Total Revenues from Federal Sources			153,287	209,321
Special Revenue Fund Revenues	Total Grants and Entitlements		169,702	225,887	332,083
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	45,207	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	928,956	824,024	881,386
	Total Revenues from Local Sources		928,956	824,024	881,386
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	268,176	172,578	175,130
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	117,436	45,209
	Withdrawal from Debt Service Reserve	40-313	40,101	0	0
	Total Local Repayment of Debt		1,282,440	1,114,038	1,101,725
	Actual Revenues (Over)/Under Expenditures		-80,202	0	0
Debt Service Fund Revenues	Total Repayment of Debt		1,202,238	1,114,038	1,101,725
All Fund Revenues	Total Revenues/Sources		9,747,305	11,259,536	11,480,346
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		9,747,305	11,259,536	11,480,346

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	1,885,047	2,016,145	1,968,437
	Special Education-Instruction	11-2XX-100-XXX	583,616	767,912	807,006
	Basic Skills/Remedial-Instruction	11-230-100-XXX	89,579	72,464	75,801
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	37,767	40,436	42,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	42,457	59,008	59,750
	Other Instructional Programs-Instruction	11-4XX-100-XXX	2,310	3,000	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,457,176	2,861,089	3,539,378
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	6,380	7,700	37,982
	Undistributed Expenditures-Health Services	11-000-213-XXX	61,411	73,769	67,714
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	133,473	146,679	149,474
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	0	51,973	0
	Undistributed Expenditures-Guidance	11-000-218-XXX	58,740	61,854	60,879
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	168,593	206,973	206,215
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	114,763	126,890	143,853
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	108,563	123,494	91,854
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	14,681	28,750	16,450
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	252,410	310,242	277,891
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	130,831	147,477	100,508
	Undistributed Expenditures-Central Services	11-000-251-XXX	150,983	161,324	158,916
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	37,352	64,740	61,790
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	568,338	852,308	677,707
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	359,956	482,475	491,500
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,002,456	1,112,860	980,037
	Undistributed Expenditures-Food Services	11-000-310-930	27,500	0	0
	Total Undistributed Expenditures		5,653,606	6,820,597	7,062,148
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	1,000
General Fund Current Expenses	Total General Current Expense		8,294,382	9,779,562	10,016,142

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	36,212	83,830	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	44,771	56,219	29,396
	Interest Deposit to Capital Reserve	10-604	0	0	1,000
	Total Capital Outlay		80,983	140,049	30,396
General Fund Expenses and Transfers	General Fund Grand Total		8,375,365	9,919,611	10,046,538
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	11,600	0	0
	Student Activity Fund	20-475-XXX-XXX	0	0	1,000
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	791	2,993	0
	Nonpublic Nursing Services	20-XXX-XXX-XXX	1,234	4,998	0
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	540	0	0
	Nonpublic Security Aid	20-XXX-XXX-XXX	2,250	8,575	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	4,815	16,566	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	45,077	49,041	33,000
	Title II	20-XXX-XXX-XXX	10,367	13,953	8,200
	Title IV	20-XXX-XXX-XXX	5,547	0	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	92,296	97,047	77,500
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	34,821	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	14,459	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx		0	134,383
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx		0	25,000
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx		0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	153,287	209,321	331,083
Special Revenue Fund Expenses	Total Special Revenue Funds		169,702	225,887	332,083
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,202,238	1,114,038	1,101,725
	Total Debt Service Funds		1,202,238	1,114,038	1,101,725
All Fund Expenses	Total Expenditures/Appropriations		9,747,305	11,259,536	11,480,346
Expenses Net of Transfers	Total Expenditures Net of Transfers		9,747,305	11,259,536	11,480,346

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	1,650,000	1,750,000	1,750,000	1,751,000
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	580,592	689,884	369,884	145,884
	Legal Reserve	323,933	533,339	254,770	0
	Tuition Reserve	400,000	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	301,310	309,656	260,439	226,812
	Repayment of Debt	122,544	162,645	45,209	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	\$15,873	\$15,719	\$19,406	\$18,929	\$20,149
Total Classroom Instruction	\$9,249	\$9,222	\$10,924	\$10,672	\$11,713
Classroom-Salaries and Benefits	\$8,873	\$8,638	\$10,393	\$10,153	\$11,227
Classroom-General Supplies and Textbooks	\$318	\$526	\$436	\$432	\$392
Classroom-Purchased Services	\$58	\$59	\$96	\$86	\$94
Total Support Services	\$2,536	\$2,384	\$3,244	\$3,029	\$3,181
Support Services-Salaries and Benefits	\$2,272	\$2,173	\$2,864	\$2,665	\$2,953
Total Administrative Costs	\$2,043	\$1,963	\$2,085	\$2,183	\$2,183
Administration Salaries and Benefits	\$1,610	\$1,489	\$1,425	\$1,562	\$1,684
Total Operations and Maintenance of Plant	\$1,705	\$1,783	\$2,846	\$2,745	\$2,730
Operations and Maintenance-Salaries and Benefits	\$742	\$702	\$923	\$954	\$1,299
Board Contribution to Food Services	\$0	\$79	\$0	\$0	\$0
Total Extracurricular Costs	\$341	\$287	\$307	\$301	\$343
Total Equipment Costs	\$107	\$104	\$66	\$247	\$0
Legal Costs	\$38	\$21	\$31	\$41	\$40
Employee Benefits as a percentage of salaries*	30.74%	27.70%	27.58%	26.58%	23.32%

\*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.

Estimated Tax Rates

Municipality	Category	Amount
Spring Lake Heights	(A) General Fund School Levy	8,701,478
	(D) Total School Levy	9,582,864
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	1,332,342,300
	(H) Estimated Equalized Valuation (as of 10/01/20)	1,320,458,176
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.6531
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.7192
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.6590
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.7257

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	\$100,000
	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	07/01/20
	End Date of Contract	06/30/21
	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)	\$1
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$26,538
	Contractual Post-Employment Benefit Description of Payout of Sick days	UPON SEPARATION
	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	\$144,018
	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	\$31,617
	Contractual Post-Employment Benefit Description of Payout of Sick days	UPON SEPARATOIN
	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	\$52,020
	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	07/01/20
	End Date of Contract	06/30/21
	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	\$3,520
	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