

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	312.0	308.0	300.0
On Roll Special Ed Full-Time	32.0	31.0	31.0
On Roll Subtotal	344.0	339.0	331.0
In Private School Placements	6.0	3.0	3.0
Sent to Other Districts Regular	98.5	103.0	103.0
Sent to Other Districts Special Ed	26.0	22.5	22.5
Received	35.0	38.0	30.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	7,924,098	8,032,580	8,193,232
Total Tuition	10-1300	147,460	127,800	125,500
Unrestricted Miscellaneous Revenues	10-1XXX	24,325	13,239	13,337
Interest Earned On Maintenance Reserve	10-1XXX	0	1	0
Interest Earned On Capital Reserve Funds	10-1XXX	0	1	0
Subtotal - Revenues From Local Sources		8,095,883	8,173,621	8,332,069
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	24,559	24,559	74,591
Extraordinary Aid	10-3131	27,335	0	0
Categorical Special Education Aid	10-3132	279,783	279,783	286,470
Categorical Security Aid	10-3177	9,257	9,257	9,257
Parcc Readiness Aid	10-3181	0	4,770	0
Per Pupil Growth Aid	10-3182	0	4,770	0
Professional Learning Community Aid	10-3183	0	4,410	0
Other State Aids	10-3XXX	14,247	0	0
Subtotal - Revenues From State Sources		355,181	327,549	370,318
Budgeted Fund Balance - Operating Budget	10-303	0	34,874	82,618
Withdrawal From Cap Res-For Local Share	10-307	0	175,000	250,000
Withdrawal From Maint. Reserve	10-310	0	100,000	150,000
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	100,000	100,000
Adjustment For Prior Year Encumbrances		0	20,100	0
Actual Revenues (Over)/Under Expenditures		-468,914	0	0
Total Operating Budget		7,982,150	8,931,144	9,285,005
Grants and Entitlements:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	2,508	6,595	6,595
Total Revenues From State Sources		2,508	6,595	6,595
Revenues from Federal Sources:				
Title I	20-4411-4416	41,164	45,513	38,380
Title II	20-4451-4455	13,998	10,902	8,500
Title IV	20-4471-4474	0	8,312	6,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	91,240	93,730	75,000
Total Revenues From Federal Sources		146,402	158,457	128,380
Total Grants And Entitlements		148,910	165,052	134,975
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	501,000	499,999	800,356
Total Revenues From Local Sources		501,000	499,999	800,356
Budgeted Fund Balance	40-303	0	1	0
Total Local Repayment Of Debt		501,000	500,000	800,356
Total Repayment Of Debt		501,000	500,000	800,356
Total Revenues/Sources		8,632,060	9,596,196	10,220,336
Total Revenues/Sources Net of Transfers		8,632,060	9,596,196	10,220,336

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,637,666	1,847,896	1,856,253
Special Education - Instruction	11-2XX-100-XXX	582,156	570,937	570,282
Basic Skills/Remedial - Instruction	11-230-100-XXX	81,905	87,032	132,230
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	27,130	31,881	33,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	39,874	50,732	53,000
Summer School	11-422-XXX-XXX	1,282	0	0
Other Instructional Programs - Instruction	11-4XX-100-XXX	2,720	3,440	3,450
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,443,605	2,692,245	2,566,522
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	31,094	8,200	7,200
Undist. Expenditures - Health Services	11-000-213-XXX	60,501	66,369	72,460
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	117,534	148,530	152,480
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	33,237	37,748	0
Undist. Expenditures - Guidance	11-000-218-XXX	21,406	28,257	57,121
Undist. Expenditures - Child Study Teams	11-000-219-XXX	169,045	190,148	168,409
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	65,025	90,909	101,761
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	105,789	134,414	141,868
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	7,470	18,999	19,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	273,321	273,352	262,933
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	121,052	120,361	136,168
Undist. Expend. - Central Services	11-000-251-XXX	138,326	142,844	142,235
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	946	5,320	25,900
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	496,804	610,575	654,374
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	369,976	427,000	428,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,048,797	1,139,557	1,420,963
Total Undistributed Expenditures		5,503,928	6,134,828	6,357,394
Interest Earned On Maintenance Reserve	10-606	0	1	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total General Current Expense		7,876,661	8,726,747	9,005,609
Capital Expenditures:				
Equipment	12-XXX-XXX-730	76,093	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	29,396	204,396	279,396
Interest Deposit To Capital Reserve	10-604	0	1	0
Total Capital Outlay		105,489	204,397	279,396
General Fund Grand Total		7,982,150	8,931,144	9,285,005
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	978	1,370	1,370
Nonpublic Nursing Services	20-XXX-XXX-XXX	1,530	2,425	2,425
Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	925	925
Nonpublic Security Aid	20-XXX-XXX-XXX	0	1,875	1,875
Total Other State Projects		2,508	6,595	6,595
Total State Projects	20-XXX-XXX-XXX	2,508	6,595	6,595
Federal Projects:				
Title I	20-XXX-XXX-XXX	41,164	45,513	38,380
Title II	20-XXX-XXX-XXX	13,998	10,902	8,500
Title IV	20-XXX-XXX-XXX	0	8,312	6,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	91,240	93,730	75,000
Total Federal Projects	20-XXX-XXX-XXX	146,402	158,457	128,380
Total Special Revenue Funds		148,910	165,052	134,975
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	501,000	500,000	800,356
Total Debt Service Funds		501,000	500,000	800,356
Total Expenditures/Appropriations		8,632,060	9,596,196	10,220,336
Total Expenditures Net of Transfers		8,632,060	9,596,196	10,220,336

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	291,831	289,463	277,632	200,000
Unrestricted	Repayment of Debt	1	1	0	0
Restricted for General Operating Budget	Capital Reserve	600,000	1,025,000	850,001	600,001
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	380,592	480,592	380,593	230,593
Restricted for General Operating Budget	Legal Reserve	23,043	28,029	4,986	0
Restricted for General Operating Budget	Tuition Reserve	200,000	200,000	100,000	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,153	\$16,149	\$16,830	\$16,541	\$18,160
Total Classroom Instruction	\$8,462	\$8,656	\$9,687	\$9,545	\$10,826
Classroom-Salaries and Benefits	\$8,100	\$8,242	\$9,234	\$8,954	\$10,162
Classroom-General Supplies and Textbooks	\$338	\$383	\$381	\$520	\$581
Classroom-Purchased Services	\$25	\$31	\$72	\$71	\$83
Total Support Services	\$2,053	\$2,286	\$2,824	\$2,717	\$2,713
Support Services-Salaries and Benefits	\$1,928	\$2,153	\$2,627	\$2,434	\$2,389
Total Administrative Costs	\$1,757	\$1,898	\$1,987	\$1,981	\$1,978
Administration Salaries and Benefits	\$1,406	\$1,465	\$1,592	\$1,600	\$1,504
Total Operations and Maintenance of Plant	\$1,658	\$1,607	\$2,017	\$1,992	\$2,383
Operations and Maintenance-Salaries and Benefits	\$679	\$692	\$815	\$798	\$1,029
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$224	\$248	\$315	\$306	\$260
Total Equipment Costs	\$0	\$221	\$0	\$0	\$0
Legal Costs	\$44	\$52	\$53	\$43	\$60
Employee Benefits as a percentage of salaries*	30.19%	31.28%	32.72%	31.46%	39.02%

*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 2017-18 revised appropriations and the 2018-19 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.

ID=Spring Lake Heights

Category	Amount
(A) General Fund School Levy	8,193,232
(D) Total School Levy	8,993,588
(B) Estimated Net Taxable Valuation (as of 10/01/17)	1,231,142,600
(H) Estimated Equalized Valuation (as of 10/01/17)	1,214,623,717
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6655
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7305
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6745
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7404

Name=JOHN SPALTHOFF

Category	Measure
Job Title	Superintendent
Job Title II	PRINCIPAL
Base Annual Salary Amount	\$131,000
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	08/01/17
End Date of Contract	06/30/21
Contracted Number of Annual Work Days	248
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
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	\$30,692
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 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

Name=JOHN SPALTHOFF

Category	Measure
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

Name=MATTHEW K VARLEY

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$48,972
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	07/01/17
End Date of Contract	06/30/18
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	1
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 RETIREMENT
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

Name=MATTHEW K VARLEY

Category	Measure
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