

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	150.0	143.0	153.0
On Roll Special Ed Full-Time	19.0	16.0	14.0
On Roll Subtotal	169.0	159.0	167.0
In Private School Placements	6.0	6.0	4.0
Sent to Other Districts Regular	46.0	37.0	38.0
Sent to Other Districts Special Ed	10.0	9.0	3.0
Received	21.0	21.0	33.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	6,679,985	6,813,278	6,813,278
	Total Tuition	10-1300	104,785	105,000	105,000
	Unrestricted Miscellaneous Revenues	10-1XXX	7,656	2,000	2,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	50	50
	Interest Earned on Maintenance Reserve	10-1XXX	0	450	450
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1,000	1,000
	Total Revenues from Local Sources			6,792,426	6,921,778
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	57,263	57,263	68,660
	Extraordinary Aid	10-3131	243,044	100,000	100,000
	Categorical Special Education Aid	10-3132	177,221	191,575	191,575
	Categorical Security Aid	10-3177	7,312	12,556	15,748
	Other State Aids	10-3XXX	14,084	0	0
	Total Revenues from State Sources			498,924	361,394
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	375,000	389,652
	Actual Revenues (Over)/Under Expenditures		-412,459	0	0
General Fund Revenues	Total Operating Budget		6,878,891	7,658,172	7,687,413
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	23,009	5,000	5,000
	Other Revenue from Local Sources	20-1XXX	25,363	0	0
	Total Revenues from Local Sources	20-1XXX	48,372	5,000	5,000
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	188,138	180,117	180,117
	Total Revenues from State Sources		188,138	180,117	180,117
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	40,953	62,489	53,116
	Title II	20-4451-4455	13,205	13,087	11,124
	Title IV	20-4471-4474	10,000	8,500	7,225
	Arp-Idea Preschool	20-4409	0	1,743	0
	Arp-Idea Basic	20-4419	0	20,404	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	109,467	86,969	73,974
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	0	50,000
Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	0	40,000	

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	0	40,000
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	0	45,000
	Arp-ESSER	20-4540	0	0	360,753
	CARES Act Education Stabilization Fund	20-4530	39,326	22,452	0
	CARES-Digital Divide Grant	20-4531	12,485	0	0
	Coronavirus Relief Fund (CRF)	20-4532	4,853	0	0
	CRRSA Act-ESSER II	20-4534	0	0	160,518
	CRRSA Act-Learning Acceleration Grant	20-4535	0	0	25,000
	CRRSA Act-Mental Health Grant	20-4536	0	0	45,000
	Additional or Compensatory Special Education and Related Services (Acasers)	20-4537	0	0	554,833
	Total Revenues from Federal Sources			230,289	215,644
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		10,115	0	0
	Actual Revenues (Over)/Under Expenditures-Scholarship Fund		100	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		477,014	400,761	1,651,660
All Fund Revenues	Total Revenues/Sources		7,355,905	8,058,933	9,339,073
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		7,355,905	8,058,933	9,339,073

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,708,223	1,767,218	1,794,156
	Special Education-Instruction	11-2XX-100-XXX	374,395	389,399	414,339
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	24,759	30,600	29,600
	School-Sponsored Athletics-Instruction	11-402-100-XXX	12,144	35,050	35,050
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,563,259	1,635,667	1,193,808
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	53,725	56,865	58,727
	Undistributed Expenditures-Health Services	11-000-213-XXX	94,328	181,419	192,037
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	96,924	123,446	142,175
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	84,310	91,200	0
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	153,845	193,495	182,123
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	153,950	178,674	185,785
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	139,048	167,401	164,847
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	7,043	18,591	18,300
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	172,676	161,965	144,931
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	80,014	85,290	70,128
	Undistributed Expenditures-Central Services	11-000-251-XXX	102,705	98,315	93,135
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	49,742	17,680	4,500
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	550,280	604,598	691,757
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	434,392	605,385	573,321
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	792,981	918,801	933,781
	Total Undistributed Expenditures		4,529,222	5,138,792	4,649,355
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	450	450
	Interest Earned on Current Expense Emergency Res	10-607	0	50	50
General Fund Current Expenses	Total General Current Expense		6,648,743	7,361,559	6,923,000
Capital Outlay	Equipment	12-XXX-XXX-730	73,449	19,200	8,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	141,729	248,913	727,913
	Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
		Total Capital Outlay		215,178	269,113

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	7,510	12,000	12,000
	Summer School-Support Services	13-422-200-XXX	7,460	15,500	15,500
	Total Summer School	13-422-X00-XXX	14,970	27,500	27,500
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	14,970	27,500	27,500
General Fund Expenses and Transfers	General Fund Grand Total		6,878,891	7,658,172	7,687,413
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	25,363	0	0
	Student Activity Fund	20-475-XXX-XXX	33,124	5,000	5,000
	Scholarship Fund	20-476-XXX-XXX	100	0	0
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	17,444	14,903	14,903
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	22,644	39,112	39,112
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	68,551	52,551	52,551
	Nonpublic Nursing Services	20-XXX-XXX-XXX	29,274	23,663	23,663
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	7,197	7,197
	Nonpublic Security Aid	20-XXX-XXX-XXX	50,225	42,691	42,691
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	188,138	180,117	180,117
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	40,953	62,489	53,116
	Title II	20-XXX-XXX-XXX	13,205	13,087	11,124
	Title IV	20-XXX-XXX-XXX	10,000	8,500	7,225
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	109,467	86,969	73,974
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	20,404	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	1,743	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	39,326	22,452	0
	Bridging the Digital Divide Program	20-478-XXX-XXX	12,485	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	4,853	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	0	160,518
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	0	25,000
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	0	45,000
	Additional or Compensatory Special Education and Related Services (Acasers) Program	20-486-XXX-XXX	0	0	554,833

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses for Federal Projects	Arp ESSER Grant Program	20-487-xxx-xxx	0	0	360,753
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	0	50,000
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	0	40,000
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	0	40,000
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	230,289	215,644	1,466,543
Special Revenue Fund Expenses	Total Special Revenue Funds		477,014	400,761	1,651,660
All Fund Expenses	Total Expenditures/Appropriations		7,355,905	8,058,933	9,339,073
Expenses Net of Transfers	Total Expenditures Net of Transfers		7,355,905	8,058,933	9,339,073

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	449,476	531,269	407,128	306,327
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	768,008	1,268,008	1,269,008	1,270,008
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	249,977	249,977	250,427	250,877
	Legal Reserve	658,614	539,710	288,851	0
	Unemployment Fund	30,243	30,271	30,271	30,271
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	67,592	67,592	67,642	67,692
	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 Special Revenue Fund	Student Activity Fund	33,149	23,034	23,034	23,034
	Scholarship Fund	241	141	141	141
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$33,358	\$27,596	\$27,702	\$32,201	\$30,870
Total Classroom Instruction	\$17,756	\$15,257	\$15,259	\$17,096	\$16,689
Classroom-Salaries and Benefits	\$16,903	\$13,985	\$13,891	\$15,671	\$15,231
Classroom-General Supplies and Textbooks	\$513	\$818	\$686	\$790	\$711
Classroom-Purchased Services	\$341	\$454	\$682	\$635	\$747
Total Support Services	\$7,561	\$5,602	\$5,980	\$7,501	\$6,749
Support Services-Salaries and Benefits	\$7,062	\$4,605	\$4,893	\$5,066	\$4,822
Total Administrative Costs	\$2,845	\$2,830	\$2,249	\$2,775	\$2,306
Administration Salaries and Benefits	\$2,146	\$2,054	\$1,815	\$2,177	\$1,906
Total Operations and Maintenance of Plant	\$4,603	\$3,608	\$3,710	\$4,264	\$4,588
Operations and Maintenance-Salaries and Benefits	\$2,077	\$1,656	\$1,806	\$2,048	\$1,959
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$532	\$266	\$445	\$504	\$474
Total Equipment Costs	\$505	\$436	\$105	\$121	\$48
Legal Costs	\$195	\$178	\$104	\$179	\$54
Employee Benefits as a percentage of salaries*	27.35%	26.16%	31.71%	29.10%	29.45%

*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 2021-22 revised appropriations and the 2022-23 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/Guardian	105,000	Tuition Income
300	Interest	2,000	Interest Income

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Shared Business Administrator with Sea Girt Borough School District	59,000
Others	Inter-District Blended Learning - Spring Lake provided educational services for Geometry remotely to Avon by the Sea, Sea Girt and Brielle BOE, Spring Lake served as the host district.	0
Transportation Services, including Fuel	Spring Lake receives transportation services from MOESC for Regular Ed, Special Ed and Non-public students	0

Estimated Tax Rates

Municipality	Category	Amount
Spring Lake Borough	(A) General Fund School Levy	6,813,278
	(D) Total School Levy	6,813,278
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	4,513,517,900
	(H) Estimated Equalized Valuation (as of 10/01/21)	5,130,746,732
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.1510
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.1510
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.1328
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.1328

Employee Contract List for District

Name	Category	Measure
Mindy Green	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$118,000
	Full-Time Equivalent (FTE)	0.5
	Shared with Another District?	Y
	Shared County	25
	Shared District	4690
	Job Title Other District	Business Administrator
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	10
	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$3,300
	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	\$960
	Contractual Post-Employment Benefit Description of Payout of Sick days	max allowed
	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
Mindy Green	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
Natalie Levine	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Student Serv/C&I
	Base Annual Salary Amount	\$109,000
	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	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	10
	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	0
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
Natalie Levine	Total Allowances Amount	\$2,300
	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	\$960
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max allowed
	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
	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	\$160,590
	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	12
	Contracted Number of Annual Personal Days	5
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	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	\$24,625
	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	\$9,625
	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