

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	305.0	282.0	277.0
On Roll Special Ed Full-Time	35.0	41.0	41.0
On Roll Subtotal	340.0	323.0	318.0
In Private School Placements	2.0	1.0	1.0
Sent to Other Districts Regular	126.0	129.0	129.0
Sent to Other Districts Special Ed	20.0	19.5	19.5
Received	49.0	43.0	40.0

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	8,400,226	8,701,478	8,966,540
	Total Tuition	10-1300	184,137	158,175	158,900
	Transportation Fees from Other Local Education Authorities	10-1420-1440	4,445	0	0
	Rents and Royalties	10-1910	125	9,000	8,275
	Unrestricted Miscellaneous Revenues	10-1XXX	13,848	11,000	52,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	1,000	1,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1,000	1,000
	Total Revenues from Local Sources		8,602,781	8,881,653	9,187,715
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	74,591	74,591	74,591
	Extraordinary Aid	10-3131	69,576	0	0
	Categorical Special Education Aid	10-3132	314,383	367,640	423,540
	Categorical Security Aid	10-3177	9,257	9,257	9,257
	Other State Aids	10-3XXX	9,344	0	0
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	20,000	0	0
	Total Revenues from State Sources		497,151	451,488	507,388
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	288,397	223,391
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	1,100,000
	Withdrawal from Maintenance Reserve	10-310	0	225,000	150,000
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	200,000	270,000
	Adjustment for Prior Year Encumbrances		0	80,100	0
	Actual Revenues (Over)/Under Expenditures		-299,700	0	0
General Fund Revenues	Total Operating Budget		8,800,232	10,126,638	11,438,494
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	19,480	1,000	0
	Other Revenue from Local Sources	20-1XXX	0	7,962	0
	Total Revenues from Local Sources	20-1XXX	19,480	8,962	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	16,566	17,506	12,500
	Total Revenues from State Sources		16,566	17,506	12,500

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	49,041	31,405	26,000
	Title II	20-4451-4455	14,046	7,747	6,000
	Arp-Idea Preschool	20-4409	0	1,267	0
	Arp-Idea Basic	20-4419	0	14,855	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	97,047	94,816	73,272
	Arp-ESSER	20-4540	0	301,805	31,909
	CARES Act Education Stabilization Fund	20-4530	34,821	0	0
	Coronavirus Relief Fund (CRF)	20-4532	14,459	0	0
	CRRSA Act-ESSER II	20-4534	0	134,383	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	25,000	0
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	29,559
	Total Revenues from Federal Sources			209,414	656,278
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		11,661	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		257,121	682,746	179,240
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	699	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	824,024	881,386	554,702
	Total Revenues from Local Sources		824,024	881,386	554,702
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	172,578	175,130	198,587
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	45,209	699
	Total Local Repayment of Debt		997,301	1,101,725	753,988
	Actual Revenues (Over)/Under Expenditures		116,737	0	0
Debt Service Fund Revenues	Total Repayment of Debt		1,114,038	1,101,725	753,988
All Fund Revenues	Total Revenues/Sources		10,171,391	11,911,109	12,371,722
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		10,171,391	11,911,109	12,371,722

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	2,025,612	1,967,140	2,000,648
	Special Education-Instruction	11-2XX-100-XXX	760,763	801,461	803,952
	Basic Skills/Remedial-Instruction	11-230-100-XXX	66,175	79,586	83,829
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	15,837	39,941	36,301
	School-Sponsored Athletics-Instruction	11-402-100-XXX	17,536	57,236	76,888
	Other Instructional Programs-Instruction	11-4XX-100-XXX	1,428	1,000	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,686,985	3,515,824	3,632,261
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	6,501	37,982	37,333
	Undistributed Expenditures-Health Services	11-000-213-XXX	73,719	67,714	68,044
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	127,532	149,474	140,724
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	6,721	27,393	23,450
	Undistributed Expenditures-Guidance	11-000-218-XXX	60,848	61,929	64,214
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	200,836	213,790	217,477
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	125,472	143,661	151,775
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	89,151	91,879	93,569
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,799	16,450	16,880
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	253,386	319,184	300,120
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	124,950	99,508	92,741
	Undistributed Expenditures-Central Services	11-000-251-XXX	156,850	164,916	170,112
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	47,273	65,790	64,703
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	526,638	694,807	635,428
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	241,653	491,500	405,467
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,058,706	987,077	1,191,182
	Total Undistributed Expenditures		5,791,020	7,148,878	7,305,480
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1,000	1,000
General Fund Current Expenses	Total General Current Expense		8,678,371	10,096,242	10,308,098

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	65,642	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	56,219	29,396	629,396
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	0	500,000
	Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
	Total Capital Outlay		121,861	30,396	1,130,396
General Fund Expenses and Transfers	General Fund Grand Total		8,800,232	10,126,638	11,438,494
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	0	7,962	0
	Student Activity Fund	20-475-XXX-XXX	31,141	1,000	0
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	2,993	2,701	2,000
	Nonpublic Nursing Services	20-XXX-XXX-XXX	4,998	5,040	4,000
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	1,890	1,500
	Nonpublic Security Aid	20-XXX-XXX-XXX	8,575	7,875	5,000
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	16,566	17,506	12,500
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	49,041	31,405	26,000
	Title II	20-XXX-XXX-XXX	14,046	7,747	6,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	97,047	94,816	73,272
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	14,855	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	1,267	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	34,821	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	14,459	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	134,383	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	25,000	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	29,559
	Arp ESSER Grant Program	20-487-xxx-xxx	0	301,805	31,909
	Total Federal Projects	20-XXX-XXX-XXX	209,414	656,278	166,740
Special Revenue Fund Expenses	Total Special Revenue Funds		257,121	682,746	179,240

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,114,038	1,101,725	753,988
	Total Debt Service Funds		1,114,038	1,101,725	753,988
All Fund Expenses	Total Expenditures/Appropriations		10,171,391	11,911,109	12,371,722
Expenses Net of Transfers	Total Expenditures Net of Transfers		10,171,391	11,911,109	12,371,722

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	309,656	337,018	473,391	250,000
	Repayment of Debt	162,645	45,908	699	0
Restricted for General Operating Budget	Capital Reserve	1,750,000	2,350,000	2,351,000	1,252,000
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	689,884	594,884	370,884	221,884
	Legal Reserve	533,339	254,770	0	0
	Unemployment Fund	32,760	32,760	32,760	32,760
	Tuition Reserve	400,000	470,000	270,000	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 Special Revenue Fund	Student Activity Fund	22,070	10,409	10,409	10,409
	Scholarship Fund	0	0	0	0
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	\$15,719	\$17,063	\$20,149	\$18,848	\$19,715
Total Classroom Instruction	\$9,222	\$10,575	\$11,713	\$10,872	\$11,542
Classroom-Salaries and Benefits	\$8,638	\$10,087	\$11,227	\$10,427	\$11,090
Classroom-General Supplies and Textbooks	\$526	\$427	\$392	\$336	\$339
Classroom-Purchased Services	\$59	\$60	\$94	\$109	\$112
Total Support Services	\$2,384	\$2,556	\$3,181	\$2,999	\$3,229
Support Services-Salaries and Benefits	\$2,173	\$2,418	\$2,953	\$2,784	\$3,020
Total Administrative Costs	\$1,963	\$2,069	\$2,183	\$2,237	\$2,236
Administration Salaries and Benefits	\$1,489	\$1,629	\$1,684	\$1,678	\$1,680
Total Operations and Maintenance of Plant	\$1,783	\$1,740	\$2,730	\$2,440	\$2,352
Operations and Maintenance-Salaries and Benefits	\$702	\$847	\$1,299	\$1,133	\$1,119
Board Contribution to Food Services	\$79	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$287	\$123	\$343	\$301	\$356
Total Equipment Costs	\$104	\$195	\$0	\$0	\$0
Legal Costs	\$21	\$53	\$40	\$62	\$63
Employee Benefits as a percentage of salaries*	27.70%	26.30%	23.32%	23.12%	27.83%

\*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	TUITION	158,175	TUITION PAID FOR PRESCHOOL AND OUT OF DISTRICT FAMILIES ATTENDING SPRING LAKE HEIGHTS.
260	FACILITY RENTAL	9,000	FACILITY RENTAL USE OF GYM TO BOROUGH OF SPRING LAKE HEIGHTS AND OUTSIDE GROUPS
300	SOLAR	40,000	SALE OF SOLAR GENERATED SRECS
	OTHER MISCELLANEOUS INCOME	12,000	MISCELLANEOUS INCOME CONSISTANT WITH PRIOR YEARS

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Municipal/Public Works	BOROUGH OF SPRING LAKE HEIGHTS - TRASH COLLECTION; GRASS CUTTING; SNOW REMOVAL	0

Estimated Tax Rates

Municipality	Category	Amount
Spring Lake Heights	(A) General Fund School Levy	8,966,540
	(D) Total School Levy	9,521,242
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	1,384,909,500
	(H) Estimated Equalized Valuation (as of 10/01/21)	1,460,720,916
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.6474
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.6875
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.6138
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.6518

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	\$107,000
	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	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	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	\$27,346
	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 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	\$173,500
	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	07/01/21
	End Date of Contract	06/30/25
	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	13
Description of Other Contracted Non-Working Days	Holidays	

Employee Contract List for District

Name	Category	Measure
John Spalthoff	Total Allowances Amount	\$6,300
	Total Bonuses Amount	\$10,063
	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	\$35,019
	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 or current salary w 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	\$53,581
	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	07/01/21
	End Date of Contract	06/30/22
	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	\$4,072
	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	\$20,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon separation
	Contractual Post-Employment Benefit Description of Payout of Vacation days	1/78 of salary of all unused and accrued days to a max of \$5,000
	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