

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	260.0	260.0	266.0
On Roll Special Ed Full-Time	47.0	40.0	40.0
On Roll Subtotal	307.0	300.0	306.0
In Private School Placements	1.0	3.0	4.0
Sent to Other Districts Regular	122.0	104.5	104.5
Sent to Other Districts Special Ed	16.5	20.5	16.5
Received	41.0	42.0	31.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	8,966,540	9,256,188	9,485,587
	Total Tuition	10-1300	143,628	138,250	150,100
	Rents and Royalties	10-1910	4,250	7,000	7,000
	Unrestricted Miscellaneous Revenues	10-1XXX	141,272	50,000	80,000
	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		9,255,690	9,453,438	9,724,687
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	74,591	74,591	75,916
	Extraordinary Aid	10-3131	78,830	0	0
	Categorical Special Education Aid	10-3132	423,540	438,845	438,845
	Categorical Security Aid	10-3177	9,257	20,706	38,948
	Other State Aids	10-3XXX	11,065	0	0
	Total Revenues from State Sources		597,283	534,142	553,709
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	113,638	243,341
	Withdrawal from Capital Reserve for Local Share	10-307	0	175,000	285,000
	Withdrawal from Maintenance Reserve	10-310	0	150,000	150,000
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	200,000	12,131
	Withdrawal from Tuition Reserve for Excess Over Adjustments	10-311	0	0	227,869
	Withdrawal from Unemployment Fund Balance	10-320	0	0	32,760
	Adjustment for Prior Year Encumbrances		0	117,696	0
	Actual Revenues (Over)/Under Expenditures		208,626	0	0
General Fund Revenues	Total Operating Budget		10,061,599	10,743,914	11,229,497
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	25,881	25,000	10,000
	Other Revenue from Local Sources	20-1XXX	4,633	2,000	0
	Total Revenues from Local Sources	20-1XXX	30,514	27,000	10,000

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from State Sources	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	0	14,884	0
	Other Restricted Entitlements	20-32XX	12,655	28,068	26,500
	Total Revenues from State Sources		12,655	42,952	26,500
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	40,877	72,176	61,350
	Title II	20-4451-4455	429	16,722	14,000
	ARP-IDEA Preschool	20-4409	1,267	0	0
	IDEA Part B (Handicapped)	20-4420-4429	95,406	96,406	80,000
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	19,312	30,688	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	38,944	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	1,056	40,000	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	35,039	9,961	0
	ARP-ESSER	20-4540	66,673	189,247	0
	CRRSA Act-ESSER II	20-4534	37,570	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	7,040	0	0
	CRRSA Act-Mental Health Grant	20-4536	2,712	0	0
	Total Revenues from Federal Sources			307,381	494,144
Special Revenue Fund Revenues	Total Grants and Entitlements		353,527	564,096	200,929
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	9,580	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	554,702	551,442	539,182
	Total Revenues from Local Sources		554,702	551,442	539,182
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	198,587	197,517	196,213
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	966	9,580
	Total Local Repayment of Debt		762,869	749,925	744,975
	Actual Revenues (Over)/Under Expenditures		-8,881	0	0
Debt Service Fund Revenues	Total Repayment of Debt		753,988	749,925	744,975
All Fund Revenues	Total Revenues/Sources		11,169,114	12,057,935	12,175,401
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		11,169,114	12,057,935	12,175,401

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,031,899	2,107,673	2,192,945
	Special Education-Instruction	11-2XX-100-XXX	805,116	881,994	876,313
	Basic Skills/Remedial-Instruction	11-230-100-XXX	72,857	13,331	74,452
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	35,077	37,375	41,239
	School-Sponsored Athletics-Instruction	11-402-100-XXX	75,099	71,497	71,514
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,348,531	3,307,952	3,252,096
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	36,383	37,348	38,570
	Undistributed Expenditures-Health Services	11-000-213-XXX	65,505	69,690	72,037
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	149,776	153,132	173,652
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	10,593	27,700	28,808
	Undistributed Expenditures-Guidance	11-000-218-XXX	64,126	66,960	131,770
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	168,681	237,384	274,423
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	144,128	150,558	153,525
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	87,295	102,916	107,022
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	14,199	25,200	25,400
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	289,620	280,992	285,229
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	91,270	122,256	93,412
	Undistributed Expenditures-Central Services	11-000-251-XXX	167,478	209,598	178,959
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	52,676	105,696	75,320
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	517,538	673,754	700,274
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	417,461	468,871	641,816
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,139,422	1,304,631	1,424,325
	Total Undistributed Expenditures		6,764,682	7,344,638	7,656,638
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		9,784,730	10,457,508	10,914,101

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	70,905	81,010	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	205,964	204,396	314,396
	Interest Deposit to Capital Reserve	10-604	0	1,000	1,000
	Total Capital Outlay		276,869	286,406	315,396
General Fund Expenses and Transfers	General Fund Grand Total		10,061,599	10,743,914	11,229,497
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	4,633	2,000	0
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	287	3,758	3,000
	Nonpublic Nursing Services	20-XXX-XXX-XXX	6,160	7,800	7,500
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	16,510	16,000
	Nonpublic Security Aid	20-XXX-XXX-XXX	6,208	0	0
	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	0	14,884	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	12,655	42,952	26,500
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	40,877	72,176	61,350
	Title II	20-XXX-XXX-XXX	429	16,722	14,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	95,406	96,406	80,000
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	1,267	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	37,570	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	7,040	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	2,712	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	66,673	189,247	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	19,312	30,688	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	1,056	38,944	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	35,039	9,961	0
	Total Federal Projects	20-XXX-XXX-XXX	307,381	494,144	155,350
Special Revenue Fund Expenses	Total Special Revenue Funds		353,527	564,096	200,929

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	753,988	749,925	744,975
	Total Debt Service Funds		753,988	749,925	744,975
All Fund Expenses	Total Expenditures/Appropriations		11,169,114	12,057,935	12,175,401
Expenses Net of Transfers	Total Expenditures Net of Transfers		11,169,114	12,057,935	12,175,401

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	587,029	453,527	339,889	250,000
	Repayment of Debt	1,665	10,546	9,580	0
Restricted for General Operating Budget	Capital Reserve	2,600,000	2,425,000	2,251,000	1,967,000
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	519,884	519,884	370,884	221,884
	Legal Reserve	0	153,452	153,452	0
	Unemployment Fund	32,760	32,760	32,760	0
	Tuition Reserve	470,000	440,000	240,000	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	12,056	9,079	9,079	0
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,989	\$19,856	\$21,287	\$22,259	\$22,931
Total Classroom Instruction	\$10,705	\$12,077	\$12,342	\$12,744	\$13,238
Classroom-Salaries and Benefits	\$10,362	\$11,384	\$11,868	\$12,242	\$12,755
Classroom-General Supplies and Textbooks	\$267	\$602	\$355	\$369	\$352
Classroom-Purchased Services	\$76	\$91	\$119	\$133	\$132
Total Support Services	\$2,862	\$3,067	\$3,829	\$3,859	\$4,291
Support Services-Salaries and Benefits	\$2,718	\$2,863	\$3,539	\$3,565	\$3,881
Total Administrative Costs	\$2,209	\$2,393	\$2,345	\$2,645	\$2,312
Administration Salaries and Benefits	\$1,751	\$1,883	\$1,632	\$1,695	\$1,710
Total Operations and Maintenance of Plant	\$1,886	\$1,871	\$2,419	\$2,647	\$2,722
Operations and Maintenance-Salaries and Benefits	\$764	\$750	\$1,129	\$1,153	\$1,203
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$324	\$441	\$352	\$363	\$368
Total Equipment Costs	\$0	\$234	\$0	\$270	\$0
Legal Costs	\$59	\$41	\$39	\$68	\$44
Employee Benefits as a percentage of salaries*	23.73%	27.81%	29.30%	29.69%	30.53%

*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 2023-24 revised appropriations and the 2024-25 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	145,100	Parent paid tuition for preschool through eighth grade
260	Facility rental	7,000	Facility rent for use of gym and fields by the borough and other groups
300	SRECS	50,000	Revenue generated by the sale of solar SRECS
	Interest	30,000	Interest generated on district monies

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Curriculum Services	Provide media specialist services to Avon and Sea Girt	0
Municipal/Public Works	Borough of Spring Lake Heights - Trash collections, snow removal and grass cutting	0
Professional Staff Development	Shared professional development with other sending districts (Avon, Sea Girt, Spring Lake, Belmar, Brielle, Manasquan)	0

Estimated Tax Rates

Municipality	Category	Amount
Spring Lake Heights	(A) General Fund School Levy	9,485,587
	(D) Total School Levy	10,024,769
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	1,810,192,600
	(H) Estimated Equalized Valuation (as of 10/01/23)	1,833,106,430
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.5240
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.5538
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.5175
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.5469

Employee Contract List for District

Name	Category	Measure
Danielle Holter	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Assistant Principal
	Base Annual Salary Amount	\$113,516
	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	07/01/23
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	220
	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	Holiday
	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	\$28,098
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon separation, capped at \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon separation, 1/260 of current salary, capped at 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	\$180,307
	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	220
	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	Holiday

Employee Contract List for District

Name	Category	Measure
John Spalthoff	Total Allowances Amount	\$6,300
	Total Bonuses Amount	\$10,512
	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	\$35,828
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon separation capped at \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon separation 1/260 of current salary capped at 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	\$55,746
	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	07/01/23
	End Date of Contract	06/30/24
	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	Holiday
	Total Allowances Amount	\$3,000
	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	\$10,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon separation, capped at \$5,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon separation, 1/78 of current salary capped at \$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