

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	153.0	147.0	129.0
On Roll Special Ed Full-Time	36.0	32.0	33.0
On Roll Subtotal	189.0	179.0	162.0
In Private School Placements	3.0	3.0	2.0
Sent to Other Districts Regular		1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,767,561	4,036,502	4,117,232
	Total Tuition	10-1300	26,870	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	11,663	1,203	10,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	1	0
	Total Revenues from Local Sources		3,806,094	4,037,706	4,127,232
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	42,233	42,233	42,233
	Extraordinary Aid	10-3131	17,590	0	0
	Categorical Special Education Aid	10-3132	155,353	155,353	155,353
	Categorical Security Aid	10-3177	58,540	58,540	58,540
	Adjustment Aid	10-3178	353,133	307,198	232,549
	Other State Aids	10-3XXX	4,350	0	4,648
	Total Revenues from State Sources		631,199	563,324	493,323
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	482,738	485,718
	Adjustment for Prior Year Encumbrances		0	57,121	0
	Actual Revenues (Over)/Under Expenditures		114,577	0	0
General Fund Revenues	Total Operating Budget		4,551,870	5,140,889	5,106,273
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	3,579	2,583	1,000
	Total Revenues from Local Sources	20-1XXX	3,579	2,583	1,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	6,349	0	31,670
	Preschool Education Aid	20-3218	227,229	341,822	289,234
	Total Revenues from State Sources		233,578	341,822	320,904
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	78,498	73,463	70,000
	Title II	20-4451-4455	6,986	7,659	5,000
	Title IV	20-4471-4474	10,000	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	77,880	76,108	75,000
	Total Revenues from Federal Sources		173,364	167,230	160,000
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	0	0	19,336
Special Revenue Fund Revenues	Total Grants and Entitlements		410,521	511,635	501,240
All Fund Revenues	Total Revenues/Sources		4,962,391	5,652,524	5,607,513

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Revenues Net of Transfers	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	0	0	19,336
	Total Revenues/Sources Net of Transfers		4,962,391	5,652,524	5,588,177

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,087,508	1,220,106	1,171,076
	Special Education-Instruction	11-2XX-100-XXX	399,053	406,466	401,284
	Basic Skills/Remedial-Instruction	11-230-100-XXX	105,209	109,215	114,220
	Bilingual Education-Instruction	11-240-100-XXX	0	3,446	5,000
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	10,192	14,786	13,158
	Before/After School Programs	11-421-XXX-XXX	19,620	18,900	20,000
	Other Instructional Programs-Instruction	11-4XX-100-XXX	26,679	36,851	41,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	109,170	191,119	190,000
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	54,714	75,973	79,252
	Undistributed Expenditures-Health Services	11-000-213-XXX	78,836	77,545	80,835
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	177,408	200,000	200,000
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	151,554	157,000	189,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	40,125	47,125	42,125
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	241,359	303,996	359,271
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	96,888	144,848	145,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	37,193	52,738	55,570
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,138	12,531	11,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	169,314	208,340	163,172
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	95,117	99,678	88,406
	Undistributed Expenditures-Central Services	11-000-251-XXX	71,452	75,512	80,592
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	367,080	471,232	522,098
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	205,093	175,415	135,415
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	717,949	805,540	803,799
		Total Undistributed Expenditures		2,618,390	3,098,592
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1	0
	Increase In Maintenance Reserve	10-606	80,000	0	0
General Fund Current Expenses	Total General Current Expense		4,346,651	4,908,363	4,911,273

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	205,219	232,526	195,000
	Total Capital Outlay		205,219	232,526	195,000
General Fund Expenses and Transfers	General Fund Grand Total		4,551,870	5,140,889	5,106,273
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,579	2,583	1,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	206,581	247,260	231,365
	Support Services	20-218-200-XXX	26,997	84,562	108,875
	Facility Acquisition and Construction Services	20-218-400-XXX	0	10,000	0
	Total Preschool Education Aid	20-218-XXX-XXX	233,578	341,822	340,240
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	233,578	341,822	340,240
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	78,498	73,463	70,000
	Title II	20-XXX-XXX-XXX	6,986	7,659	5,000
	Title IV	20-XXX-XXX-XXX	10,000	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	77,880	76,108	75,000
	Total Federal Projects	20-XXX-XXX-XXX	173,364	167,230	160,000
Special Revenue Fund Expenses	Total Special Revenue Funds		410,521	511,635	501,240
All Fund Expenses	Total Expenditures/Appropriations		4,962,391	5,652,524	5,607,513
Expenses Net of Transfers	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	19,336
	Total Expenditures Net of Transfers		4,962,391	5,652,524	5,588,177

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	106,546	186,546	286,547	286,547
	Legal Reserve	1,007,259	968,456	485,718	0
	Tuition Reserve	0	0	0	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	285,085	271,940	250,000	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,468	\$22,225	\$24,605	\$27,194	\$30,253
Total Classroom Instruction	\$11,771	\$12,821	\$13,727	\$14,737	\$15,689
Classroom-Salaries and Benefits	\$10,614	\$11,678	\$12,121	\$13,094	\$14,020
Classroom-General Supplies and Textbooks	\$499	\$453	\$668	\$739	\$685
Classroom-Purchased Services	\$658	\$690	\$938	\$904	\$984
Total Support Services	\$4,914	\$5,329	\$6,409	\$7,129	\$8,727
Support Services-Salaries and Benefits	\$3,134	\$3,399	\$4,110	\$4,573	\$5,473
Total Administrative Costs	\$1,681	\$1,813	\$1,725	\$2,182	\$2,088
Administration Salaries and Benefits	\$548	\$567	\$606	\$707	\$682
Total Operations and Maintenance of Plant	\$2,043	\$2,205	\$2,661	\$3,055	\$3,661
Operations and Maintenance-Salaries and Benefits	\$898	\$966	\$1,076	\$1,199	\$1,158
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$58	\$56	\$77	\$86	\$84
Total Equipment Costs	\$0	\$0	\$50	\$56	\$0
Legal Costs	\$242	\$264	\$176	\$196	\$216
Employee Benefits as a percentage of salaries*	33.19%	30.09%	31.91%	32.12%	31.81%

*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 2019-20 revised appropriations and the 2020-21 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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Shared Business Administrator with Hazlet Township Public Schools	0
Curriculum Services	Director of Curriculum shared through the Tri-District Agreement	0
Insurance Coverages and Benefits	Insurance attained through NJSIG and Central Jersey HIF	0
Municipal/Public Works	Trash and Plowing provided by the Borough of Highlands	0
Professional Staff Development	Professional Development completed through the Tri-District Agreement	0
Purchasing	Purchases completed through Co-ops and State Contracts and Hazlet	0
Special Education Services	Director of Special Services and CST shared through the Tri-District Agreement	0
Superintendent and Assistant Sup.	Shared Superintendent Services with AHES via the Tri-District Agreement	0
Technology Services	Shared Network Administrator with AHES via the Tri-District Agreement	0
Transportation Services, including Fuel	Transportation Services provided via Henry Hudson, Middletown and MOESC	0

Estimated Tax Rates

Municipality	Category	Amount
Highlands Boro	(A) General Fund School Levy	4,117,232
	(D) Total School Levy	4,117,232
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	612,360,023
	(H) Estimated Equalized Valuation (as of 10/01/19)	698,442,297
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.6724
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.6724
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.5895
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.5895

Employee Contract List for District

Name	Category	Measure
Dan Layton	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$133,516
	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	07/01/20
	End Date of Contract	06/30/21
	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$500
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon Seperation
	Contractual Post-Employment Benefit Description of Payout of Personal days	Upon Speeration
	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
Dan Layton	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	Upon Retirement
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	Upon Seperation
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	Upon Seperation
	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
School Business Administrator	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$74,000
	Full-Time Equivalent (FTE)	0.1
	Shared with Another District?	Y
	Shared County	25
	Shared District	2105
	Job Title Other District	School Business Administr
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	0
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	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
Superintendent	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$69,500
	Full-Time Equivalent (FTE)	0.1
	Shared with Another District?	Y
	Shared County	25
	Shared District	0130
	Job Title Other District	Superintendent of Schools
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	07/31/21
	Contracted Number of Annual Work Days	0
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported