

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	138.0	136.0	140.0
On Roll Special Ed Full-Time	36.0	41.0	42.0
On Roll Subtotal	174.0	177.0	182.0
In Private School Placements	2.0	1.0	2.0

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	4,117,232	4,199,577	4,283,568
	Unrestricted Miscellaneous Revenues	10-1XXX	1,083	10,000	11,000
	Interest Earned on Maintenance Reserve	10-1XXX	113	0	200
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1,000	500
	Total Revenues from Local Sources		4,118,428	4,210,577	4,295,268
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	42,233	42,233	42,233
	Extraordinary Aid	10-3131	12,690	4,648	12,000
	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	232,549	137,899	36,472
	Other State Aids	10-3XXX	4,350	0	0
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	0	20,000	0
	Total Revenues from State Sources		505,715	418,673	304,598
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	485,718	493,583	491,110
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	600,000
	Withdrawal from Maintenance Reserve	10-310	0	0	20,000
	Adjustment for Prior Year Encumbrances		0	332,434	0
	Actual Revenues (Over)/Under Expenditures		-759,410	0	0
General Fund Revenues	Total Operating Budget		4,350,451	5,455,267	5,710,976
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	15,812	3,000	3,000
	Other Revenue from Local Sources	20-1XXX	3,906	1,000	1,000
	Total Revenues from Local Sources	20-1XXX	19,718	4,000	4,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	87,289	65,571	80,115
	Preschool Education Aid	20-3218	175,217	367,119	277,140
	Total Revenues from State Sources		262,506	432,690	357,255

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	73,833	62,617	70,000
	Title II	20-4451-4455	7,406	5,133	5,000
	Title IV	20-4471-4474	10,000	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	77,608	76,018	74,000
	CARES Act Education Stabilization Fund	20-4530	30,675	28,393	10,000
	CARES-Digital Divide Grant	20-4531	21,233	0	0
	Coronavirus Relief Fund (CRF)	20-4532	14,468	0	0
	CRRSA Act-ESSER II	20-4534	0	242,023	242,023
	CRRSA Act-Learning Acceleration Grant	20-4535	0	25,000	25,000
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	45,000
	Total Revenues from Federal Sources			235,223	494,184
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	19,336	0	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	40,791	83,142
	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-4,884	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		531,899	971,665	925,420
All Fund Revenues	Total Revenues/Sources		4,882,350	6,426,932	6,636,396
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	19,336	0	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	40,791	83,142
	Total Revenues/Sources Net of Transfers		4,863,014	6,386,141	6,553,254

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	955,363	1,020,332	1,098,588
	Special Education-Instruction	11-2XX-100-XXX	508,356	576,460	512,462
	Basic Skills/Remedial-Instruction	11-230-100-XXX	115,220	127,556	138,370
	Bilingual Education-Instruction	11-240-100-XXX	35,345	61,580	70,280
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	9,802	14,658	14,500
	Before/After School Programs	11-421-XXX-XXX	7,038	21,000	16,000
	Other Instructional Programs-Instruction	11-4XX-100-XXX	21,147	38,569	41,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	97,269	228,320	150,000
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	63,501	79,510	105,465
	Undistributed Expenditures-Health Services	11-000-213-XXX	79,713	85,952	84,230
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	142,284	200,000	202,055
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	87,618	130,791	54,500
	Undistributed Expenditures-Guidance	11-000-218-XXX	45,128	27,928	69,548
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	287,705	316,694	217,391
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	102,284	133,886	154,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	35,422	59,827	68,272
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	779	11,000	11,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	155,541	200,432	200,056
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	91,990	85,169	86,745
	Undistributed Expenditures-Central Services	11-000-251-XXX	65,181	92,890	90,785
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	318,202	537,092	558,780
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	106,724	135,976	135,549
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	698,295	818,277	769,332
	Total Undistributed Expenditures		2,377,636	3,143,744	2,957,708
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	200
General Fund Current Expenses	Total General Current Expense		4,029,907	5,003,899	4,849,108

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	70,544	450,368	861,368
	Increase In Capital Reserve	10-604	250,000	0	0
	Interest Deposit to Capital Reserve	10-604	0	1,000	500
	Total Capital Outlay		320,544	451,368	861,868
General Fund Expenses and Transfers	General Fund Grand Total		4,350,451	5,455,267	5,710,976
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,906	1,000	1,000
	Student Activity Fund	20-475-XXX-XXX	10,928	3,000	3,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	193,598	270,078	311,126
	Support Services	20-218-200-XXX	58,244	184,444	129,271
	Facility Acquisition and Construction Services	20-218-400-XXX	30,000	18,959	0
	Total Preschool Education Aid	20-218-XXX-XXX	281,842	473,481	440,397
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	281,842	473,481	440,397
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	73,833	62,617	70,000
	Title II	20-XXX-XXX-XXX	7,406	5,133	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	77,608	76,018	74,000
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	30,675	28,393	10,000
	Bridging the Digital Divide Program	20-478-XXX-XXX	21,233	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	14,468	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	242,023	242,023
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	25,000	25,000
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	45,000
	Total Federal Projects	20-XXX-XXX-XXX	235,223	494,184	481,023
Special Revenue Fund Expenses	Total Special Revenue Funds		531,899	971,665	925,420
All Fund Expenses	Total Expenditures/Appropriations		4,882,350	6,426,932	6,636,396
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	19,336	0	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	40,791	83,142
	Total Expenditures Net of Transfers		4,863,014	6,386,141	6,553,254

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	273,915	267,040	250,000	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	225,000	475,113	618,153	18,653
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	186,546	186,546	186,546	166,746
	Legal Reserve	979,301	984,693	491,110	0
	Unemployment Fund	0	0	0	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 Special Revenue Fund	Student Activity Fund	6,086	10,970	10,970	10,970
	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	\$23,007	\$22,853	\$26,664	\$28,517	\$27,004
Total Classroom Instruction	\$12,746	\$13,355	\$14,347	\$15,217	\$14,811
Classroom-Salaries and Benefits	\$11,757	\$12,507	\$12,922	\$13,710	\$13,118
Classroom-General Supplies and Textbooks	\$462	\$316	\$611	\$657	\$780
Classroom-Purchased Services	\$527	\$531	\$814	\$850	\$912
Total Support Services	\$5,940	\$5,713	\$7,275	\$7,585	\$6,559
Support Services-Salaries and Benefits	\$4,154	\$4,160	\$4,508	\$4,875	\$4,012
Total Administrative Costs	\$1,840	\$1,718	\$2,033	\$2,203	\$2,146
Administration Salaries and Benefits	\$640	\$933	\$1,062	\$1,043	\$1,139
Total Operations and Maintenance of Plant	\$2,430	\$2,007	\$2,922	\$3,422	\$3,401
Operations and Maintenance-Salaries and Benefits	\$987	\$903	\$1,024	\$1,070	\$1,166
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$49	\$58	\$83	\$86	\$83
Total Equipment Costs	\$137	\$170	\$102	\$107	\$0
Legal Costs	\$168	\$123	\$189	\$198	\$192
Employee Benefits as a percentage of salaries*	26.95%	28.82%	30.72%	31.34%	29.79%

\*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
300	Miscellaneous Revenue / Refunds	11,000	Expected Refund from NJSIG

**Shared Services**

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Curriculum Services	Shared Curriculum Director with HH and AH	0
Municipal/Public Works	Trash and Plowing provided by the Borough	0
Professional Staff Development	Shared PD days with HH and AH	0
Purchasing	ESCNJ and State Contracts	0
Superintendent and Assistant Sup.	Position shared with Henry Hudson and Atlantic Highlands	0
Technology Services	Shared Network Administrator with AH and HH	0
Transportation Services, including Fuel	Contracted with MOESC, Middletown and Highlands	0

Estimated Tax Rates

Municipality	Category	Amount
Highlands Boro	(A) General Fund School Levy	4,283,568
	(D) Total School Levy	4,283,568
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	764,866,141
	(H) Estimated Equalized Valuation (as of 10/01/21)	824,974,003
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.5600
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.5600
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.5192
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.5192

Employee Contract List for District

Name	Category	Measure
Daniel Layton	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$138,790
	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	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	\$1,500
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Only upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Only upon seperation
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
Daniel 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	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
Sam Angona	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	CST Supervisor
	Base Annual Salary Amount	\$122,605
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	25
	Shared District	0130
	Job Title Other District	CST Supervisor
	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	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
Sam Angona	Total Allowances Amount	\$1,500
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Only upon retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Only Upon Seperation
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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	