

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	147.0	138.0	146.0
On Roll Special Ed Full-Time	32.0	36.0	39.0
On Roll Subtotal	179.0	174.0	185.0
In Private School Placements	3.0	2.0	2.0
Sent to Other Districts Regular	1.0		0.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	4,036,502	4,117,232	4,199,577
	Unrestricted Miscellaneous Revenues	10-1XXX	27,915	10,000	10,000
	Total Revenues from Local Sources		4,064,417	4,127,232	4,209,577
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	42,233	42,233	42,233
	Extraordinary Aid	10-3131	21,211	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	307,198	232,549	137,899
	Other State Aids	10-3XXX	580	4,648	4,648
	Total Revenues from State Sources		585,115	493,323	398,673
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	482,738	485,718	493,583
	Adjustment for Prior Year Encumbrances		0	57,372	0
	Actual Revenues (Over)/Under Expenditures		-718,685	0	0
General Fund Revenues	Total Operating Budget		4,413,585	5,163,645	5,101,833
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	0	3,000
	Other Revenue from Local Sources	20-1XXX	2,583	1,000	1,000
	Total Revenues from Local Sources	20-1XXX	2,583	1,000	4,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	31,670	65,571
	Preschool Education Aid	20-3218	298,625	289,234	367,119
	Total Revenues from State Sources		298,625	320,904	432,690
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	73,463	73,833	70,000
	Title II	20-4451-4455	7,659	7,406	5,000
	Title IV	20-4471-4474	10,000	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	76,108	77,408	74,000
	CARES Act Education Stabilization Fund	20-4530	0	59,068	0
	CARES-Digital Divide Grant	20-4531	0	21,233	0
	Coronavirus Relief Fund (CRF)	20-4532	0	14,468	0
	Crrsa Act-Esser II	20-4534		0	242,023
Crrsa Act-Learning Acceleration Grant	20-4535		0	25,000	

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Crrsa Act-Mental Health Grant	20-4536		0	45,000
	Total Revenues from Federal Sources		167,230	263,416	471,023
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	19,336	40,791
Special Revenue Fund Revenues	Total Grants and Entitlements		468,438	604,656	948,504
All Fund Revenues	Total Revenues/Sources		4,882,023	5,768,301	6,050,337
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	19,336	40,791
	Total Revenues/Sources Net of Transfers		4,882,023	5,748,965	6,009,546

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,106,077	1,131,933	1,079,941
	Special Education-Instruction	11-2XX-100-XXX	393,204	533,646	507,803
	Basic Skills/Remedial-Instruction	11-230-100-XXX	109,215	114,220	120,395
	Bilingual Education-Instruction	11-240-100-XXX	16	3,500	61,580
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	8,435	13,158	14,658
	Before/After School Programs	11-421-XXX-XXX	17,838	28,500	27,000
	Other Instructional Programs-Instruction	11-4XX-100-XXX	31,447	16,093	35,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	193,176	160,000	240,029
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	61,224	79,252	79,510
	Undistributed Expenditures-Health Services	11-000-213-XXX	77,004	82,135	86,540
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	152,411	200,000	200,000
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	128,220	114,318	141,667
	Undistributed Expenditures-Guidance	11-000-218-XXX	45,128	47,125	22,125
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	272,410	359,271	314,469
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	107,448	145,000	138,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	35,245	55,760	56,912
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	11	11,000	11,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	147,141	180,388	178,950
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	101,195	93,406	93,406
	Undistributed Expenditures-Central Services	11-000-251-XXX	75,770	88,650	91,621
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	385,204	507,397	472,037
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	135,379	168,611	135,415
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	619,409	806,016	792,407
		Total Undistributed Expenditures		2,536,375	3,098,329
General Fund Current Expenses	Total General Current Expense		4,202,607	4,939,379	4,900,465

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	210,978	224,266	201,368
	Total Capital Outlay		210,978	224,266	201,368
General Fund Expenses and Transfers	General Fund Grand Total		4,413,585	5,163,645	5,101,833
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,583	1,000	1,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	205,880	231,365	270,078
	Support Services	20-218-200-XXX	68,088	108,875	184,444
	Facility Acquisition and Construction Services	20-218-400-XXX	24,657	0	18,959
	Total Preschool Education Aid	20-218-XXX-XXX	298,625	340,240	473,481
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	298,625	340,240	473,481
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	73,463	73,833	70,000
	Title II	20-XXX-XXX-XXX	7,659	7,406	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	76,108	77,408	74,000
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	59,068	0
	Bridging the Digital Divide Program	20-478-XXX-XXX	0	21,233	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	14,468	0
	Crrsa Act-Esser II Grant Program	20-483-xxx-xxx		0	242,023
	Crrsa Act-Learning Acceleration Grant Program	20-484-xxx-xxx		0	25,000
	Crrsa Act-Mental Health Grant Program	20-485-xxx-xxx		0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	167,230	263,416	471,023
	Special Revenue Fund Expenses	Total Special Revenue Funds		468,438	604,656
All Fund Expenses	Total Expenditures/Appropriations		4,882,023	5,768,301	6,050,337
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	19,336	40,791
	Total Expenditures Net of Transfers		4,882,023	5,748,965	6,009,546

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	0	225,000	350,000	350,000
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	186,546	186,546	186,546	186,546
	Legal Reserve	968,456	979,301	493,583	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	271,940	271,791	250,000	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$22,225	\$23,007	\$30,253	\$28,309	\$26,664
Total Classroom Instruction	\$12,821	\$12,746	\$15,689	\$15,077	\$14,347
Classroom-Salaries and Benefits	\$11,678	\$11,757	\$14,020	\$13,607	\$12,922
Classroom-General Supplies and Textbooks	\$453	\$462	\$685	\$643	\$611
Classroom-Purchased Services	\$690	\$527	\$984	\$827	\$814
Total Support Services	\$5,329	\$5,940	\$8,727	\$7,699	\$7,275
Support Services-Salaries and Benefits	\$3,399	\$4,154	\$5,473	\$4,668	\$4,508
Total Administrative Costs	\$1,813	\$1,840	\$2,088	\$2,129	\$2,033
Administration Salaries and Benefits	\$567	\$640	\$682	\$933	\$1,062
Total Operations and Maintenance of Plant	\$2,205	\$2,430	\$3,661	\$3,324	\$2,922
Operations and Maintenance-Salaries and Benefits	\$966	\$987	\$1,158	\$1,135	\$1,024
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$56	\$49	\$84	\$78	\$83
Total Equipment Costs	\$0	\$137	\$0	\$0	\$102
Legal Costs	\$264	\$168	\$216	\$214	\$189
Employee Benefits as a percentage of salaries*	30.09%	26.95%	31.81%	30.95%	30.72%

\*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 2020-21 revised appropriations and the 2021-22 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.

Estimated Tax Rates

Municipality	Category	Amount
Highlands Boro	(A) General Fund School Levy	4,199,577
	(D) Total School Levy	4,199,577
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	732,363,717
	(H) Estimated Equalized Valuation (as of 10/01/20)	744,945,763
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.5734
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.5734
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.5637
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.5637



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	240
	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	\$1,000
	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	\$0
	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
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	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 Argona	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Spec Serv 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	Sp Serv Supervisor
	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	240
	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	

Employee Contract List for District

Name	Category	Measure
Sam Argona	Total Allowances Amount	\$1,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$6,192
	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	Only Upon Retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Only Upon Severance
	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	