

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	165.0	153.0	164.0
On Roll Special Ed Full-Time	35.0	36.0	35.0
On Roll Subtotal	200.0	189.0	199.0
In Private School Placements	2.0	3.0	2.0
Sent to Other Districts Special Ed	1.0		0.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,664,276	3,767,561	4,036,502
Unrestricted Miscellaneous Revenues	10-1XXX	547	1,201	1,201
Interest Earned On Maintenance Reserve	10-1XXX	0	1	1
Interest Earned On Capital Reserve Funds	10-1XXX	0	0	1
Subtotal - Revenues From Local Sources		3,664,823	3,768,763	4,037,705
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	42,233	42,233	42,233
Extraordinary Aid	10-3131	28,503	0	0
Categorical Special Education Aid	10-3132	93,355	155,353	155,353
Categorical Security Aid	10-3177	48,185	58,540	58,540
Adjustment Aid	10-3178	351,700	390,931	307,198
Supplemental Enrollment Growth Aid	10-3179	88,935	0	0
PARCC Readiness Aid	10-3181	1,640	0	0
Per Pupil Growth Aid	10-3182	1,640	0	0
Professional Learning Community Aid	10-3183	1,700	0	0
Other State Aids	10-3XXX	6,582	0	0
Subtotal - Revenues From State Sources		664,473	647,057	563,324
Budgeted Fund Balance - Operating Budget	10-303	478,677	524,521	482,738
Withdrawal From Cap Res-For Local Share	10-307	22,128	0	0
Adjustment For Prior Year Encumbrances		0	119,750	0
Actual Revenues (Over)/Under Expenditures		-611,310	0	0
Total Operating Budget		4,218,791	5,060,091	5,083,767
Grants and Entitlements:				

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Other Revenue From Local Sources	20-1XXX	1,741	3,580	0
Total Revenues From Local Sources	20-1XXX	1,741	3,580	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	6,349	0
Preschool Education Aid	20-3218	242,597	248,946	341,822
Total Revenues From State Sources		242,597	255,295	341,822
Revenues from Federal Sources:				
Title I	20-4411-4416	82,176	78,498	70,000
Title II	20-4451-4455	6,980	6,986	5,000
Title IV	20-4471-4474	10,000	10,000	10,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	75,053	77,880	73,178
Total Revenues From Federal Sources		174,209	173,364	158,178
Total Grants And Entitlements		418,547	432,239	500,000
Total Revenues/Sources		4,637,338	5,492,330	5,583,767
Total Revenues/Sources Net of Transfers		4,637,338	5,492,330	5,583,767

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,122,549	1,066,823	1,249,065
Special Education - Instruction	11-2XX-100-XXX	300,945	465,892	431,675
Basic Skills/Remedial - Instruction	11-230-100-XXX	98,075	98,075	108,595
Bilingual Education - Instruction	11-240-100-XXX	0	10,000	30,000
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	11,087	12,286	14,786
Before/After School Programs	11-421-XXX-XXX	16,028	25,000	20,000
Other Instructional Programs - Instruction	11-4XX-100-XXX	29,552	31,664	37,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	105,618	180,000	140,000
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	85,734	98,600	75,941
Undist. Expenditures - Health Services	11-000-213-XXX	73,979	73,600	77,235
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	177,443	205,000	200,000
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	115,538	152,900	157,000
Undist. Expenditures - Guidance	11-000-218-XXX	38,000	42,000	42,125
Undist. Expenditures - Child Study Teams	11-000-219-XXX	187,962	321,700	309,108
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	102,745	141,000	150,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	37,513	50,000	49,874
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	3,617	11,000	11,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	164,187	168,897	170,971
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	94,825	99,120	92,168
Undist. Expend. - Central Services	11-000-251-XXX	69,628	74,465	73,500
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	349,380	452,236	454,261
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	201,268	191,000	178,415
Personal Services - Employee Benefits	11-XXX-XXX-2XX	742,705	846,050	816,046
Total Undistributed Expenditures		2,550,142	3,107,568	2,997,644

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Interest Earned On Maintenance Reserve	10-606	0	1	1
Total General Current Expense		4,128,378	4,817,309	4,888,766
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	90,413	242,782	195,000
Interest Deposit To Capital Reserve	10-604	0	0	1
Total Capital Outlay		90,413	242,782	195,001
General Fund Grand Total		4,218,791	5,060,091	5,083,767
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	1,741	3,580	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	218,098	227,438	247,260
Support Services	20-218-200-XXX	24,499	27,857	84,562
Fac Acquisition And Constr. Services	20-218-400-XXX	0	0	10,000
Total Preschool Education Aid	20-218-XXX-XXX	242,597	255,295	341,822
Total State Projects	20-XXX-XXX-XXX	242,597	255,295	341,822
Federal Projects:				
Title I	20-XXX-XXX-XXX	82,176	78,498	70,000
Title II	20-XXX-XXX-XXX	6,980	6,986	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	75,053	77,880	73,178
Total Federal Projects	20-XXX-XXX-XXX	174,209	173,364	158,178
Total Special Revenue Funds		418,547	432,239	500,000
Total Expenditures/Appropriations		4,637,338	5,492,330	5,583,767
Total Expenditures Net of Transfers		4,637,338	5,492,330	5,583,767

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Unrestricted	General Operating Budget	266,393	285,085	250,000	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	22,128	0	50,000	50,001
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	106,546	106,546	106,547	106,548
Restricted for General Operating Budget	Legal Reserve	1,003,198	1,007,259	482,738	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,513	\$20,468	\$22,437	\$24,845	\$24,605
Total Classroom Instruction	\$10,629	\$11,771	\$12,092	\$13,459	\$13,727
Classroom-Salaries and Benefits	\$9,593	\$10,614	\$10,727	\$11,944	\$12,121
Classroom-General Supplies and Textbooks	\$411	\$499	\$585	\$649	\$668
Classroom-Purchased Services	\$626	\$658	\$781	\$865	\$938
Total Support Services	\$5,240	\$4,914	\$6,222	\$6,701	\$6,409
Support Services-Salaries and Benefits	\$3,438	\$3,134	\$4,340	\$4,570	\$4,110
Total Administrative Costs	\$1,612	\$1,681	\$1,568	\$1,838	\$1,725
Administration Salaries and Benefits	\$616	\$548	\$595	\$597	\$606
Total Operations and Maintenance of Plant	\$1,965	\$2,043	\$2,493	\$2,779	\$2,661
Operations and Maintenance-Salaries and Benefits	\$959	\$898	\$995	\$1,102	\$1,076
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$64	\$58	\$60	\$67	\$77
Total Equipment Costs	\$0	\$0	\$0	\$0	\$50
Legal Costs	\$124	\$242	\$119	\$212	\$176
Employee Benefits as a percentage of salaries*	30.53%	33.19%	32.81%	32.68%	31.91%

\*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 2018-19 revised appropriations and the 2019-20 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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Shared Business Services with Hazlet Township Public Schools	0
Special Education Services	Shared SS Supervisor and CST Members	0
Custodial and Maintenance Services	Facilities Supervision and Maintenance from Hazlet Township Public Schools	0
Staffing - Other	Shared Staff Members in the TRi-District	0
Superintendent and Assistant Sup.	Shared Superintendent for Tri-District	0
Others	Purchasing Services with Hazlet Township Public Schools	0
Purchasing	MOESC / MRESC / State Contracts	0
Municipal/Public Works	Facility Usage / Waste Removal / Plowing	0
Professional Staff Development	Tri-District PD, RPDA, Brookedale	0
Technology Services	Tri-District Network Administrator	0
Technology Services	Technology Services and Maintenance provided by Hazlet Township Public Schools	0
Insurance Coverages and Benefits	NJSIG for property and casualty CHHIF for Medical Insurance	0



ID=Highlands Boro

Category	Amount
(A) General Fund School Levy	4,036,502
(D) Total School Levy	4,036,502
(B) Estimated Net Taxable Valuation (as of 10/01/18)	606,337,559
(H) Estimated Equalized Valuation (as of 10/01/18)	676,983,148
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.6657
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.6657
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.5962
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.5962

Name=Business Administrator

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$67,000
Full-Time Equivalent (FTE)	0.0
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

Name=Daniel Layton

Category	Measure
Job Title	Principal
Job Title II	None Reported
Base Annual Salary Amount	\$125,000
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	07/01/18
End Date of Contract	06/30/19
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	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	\$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	\$6,259
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon Retirement
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Daniel Layton

Category	Measure
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

Name=Sam Angona

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Special Services
Base Annual Salary Amount	\$110,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	25
Shared District	2120
Job Title Other District	Supervisor of SS
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/18
End Date of Contract	06/30/19
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	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	\$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	\$9,350
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon Departure
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Sam Angona

Category	Measure
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

Name=Superintendent

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$67,000
Full-Time Equivalent (FTE)	0.3
Shared with Another District?	Y
Shared County	25
Shared District	0130
Job Title Other District	Superintendent
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