

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	157.0	165.0	175.0
On Roll Special Ed Full-Time	33.0	35.0	35.0
On Roll Subtotal	190.0	200.0	210.0
In Private School Placements	2.0	2.0	0.0
Sent to Other Districts Special Ed	1.0	1.0	0.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,179,674	3,664,276	3,767,561
Unrestricted Miscellaneous Revenues	10-1XXX	8,232	1,200	1,201
Subtotal - Revenues From Local Sources		3,187,906	3,665,476	3,768,762
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	42,233	42,233	42,233
Extraordinary Aid	10-3131	12,043	0	0
Categorical Special Education Aid	10-3132	93,355	93,355	155,353
Categorical Security Aid	10-3177	48,185	48,185	58,540
Adjustment Aid	10-3178	364,545	364,545	390,931
Supplemental Enrollment Growth Aid	10-3179	88,935	88,935	0
Parcc Readiness Aid	10-3181	1,640	1,640	0
Per Pupil Growth Aid	10-3182	1,640	1,640	0
Professional Learning Community Aid	10-3183	1,700	1,700	0
Other State Aids	10-3XXX	4,350	0	0
Subtotal - Revenues From State Sources		658,626	642,233	647,057
Budgeted Fund Balance - Operating Budget	10-303	358,464	478,677	524,521
Withdrawal From Cap Res-For Local Share	10-307	50,000	22,128	0
Transfers From Other Funds	10-5200	183,496	0	0
Adjustment For Prior Year Encumbrances		0	9,870	0
Actual Revenues (Over)/Under Expenditures		-519,392	0	0
Total Operating Budget		3,919,100	4,818,384	4,940,340
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	3,073	1,741	1,000
Total Revenues From Local Sources	20-1XXX	3,073	1,741	1,000

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Revenues from State Sources:				
Preschool Education Aid	20-3218	183,420	248,946	271,320
Total Revenues From State Sources		183,420	248,946	271,320
Revenues from Federal Sources:				
Title I	20-4411-4416	76,009	82,176	72,680
Title II	20-4451-4455	14,405	6,980	5,000
Title IV	20-4471-4474	0	10,000	10,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	76,043	75,048	75,000
Total Revenues From Federal Sources		166,457	174,204	162,680
Total Grants And Entitlements		352,950	424,891	435,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	156,275	0	0
Total Revenues From Local Sources		156,275	0	0
Total Local Repayment Of Debt		156,275	0	0
Actual Revenues (Over)/Under Expenditures		8,606	0	0
Total Repayment Of Debt		164,881	0	0
Total Revenues/Sources		4,436,931	5,243,275	5,375,340
Total Revenues/Sources Net of Transfers		4,436,931	5,243,275	5,375,340

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	979,093	1,102,615	1,202,500
Special Education - Instruction	11-2XX-100-XXX	341,382	333,397	334,484
Basic Skills/Remedial - Instruction	11-230-100-XXX	92,590	98,075	103,000
Bilingual Education - Instruction	11-240-100-XXX	421	250	10,000
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	11,770	13,500	12,286
Before/After School Programs	11-421-XXX-XXX	14,363	30,000	26,000
Other Instructional Programs - Instruction	11-4XX-100-XXX	31,087	30,552	35,100
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	102,099	195,000	180,000
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	79,056	95,676	98,600
Undist. Expenditures - Health Services	11-000-213-XXX	67,337	71,695	73,600
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	192,844	200,000	205,000
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	129,710	152,998	152,900
Undist. Expenditures - Guidance	11-000-218-XXX	38,000	41,471	42,000
Undist. Expenditures - Child Study Teams	11-000-219-XXX	190,455	291,451	335,900
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	102,521	120,903	141,000
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	39,093	48,118	50,000
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	4,462	8,000	11,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	140,036	196,453	154,350
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	91,522	98,669	97,500
Undist. Expend. - Central Services	11-000-251-XXX	68,191	67,253	71,500
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	316,542	446,626	449,700
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	217,825	169,295	191,000
Personal Services - Employee Benefits	11-XXX-XXX-2XX	603,121	780,019	839,888
Total Undistributed Expenditures		2,382,814	2,983,627	3,093,938
Total General Current Expense		3,853,520	4,592,016	4,817,308

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	65,580	226,368	123,032
Total Capital Outlay		65,580	226,368	123,032
General Fund Grand Total		3,919,100	4,818,384	4,940,340
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	3,073	1,741	1,000
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	130,426	219,778	225,758
Support Services	20-218-200-XXX	52,994	29,168	45,562
Total Preschool Education Aid	20-218-XXX-XXX	183,420	248,946	271,320
Total State Projects	20-XXX-XXX-XXX	183,420	248,946	271,320
Federal Projects:				
Title I	20-XXX-XXX-XXX	76,009	82,176	72,680
Title II	20-XXX-XXX-XXX	14,405	6,980	5,000
Title IV	20-XXX-XXX-XXX	0	10,000	10,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	76,043	75,048	75,000
Total Federal Projects	20-XXX-XXX-XXX	166,457	174,204	162,680
Total Special Revenue Funds		352,950	424,891	435,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	164,881	0	0
Total Debt Service Funds		164,881	0	0
Total Expenditures/Appropriations		4,436,931	5,243,275	5,375,340
Total Expenditures Net of Transfers		4,436,931	5,243,275	5,375,340

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	263,756	266,393	250,000	250,000
Unrestricted	Repayment of Debt	8,606	0	0	0
Restricted for General Operating Budget	Capital Reserve	72,128	22,128	50,000	50,000
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	106,546	106,546	106,546	106,546
Restricted for General Operating Budget	Legal Reserve	837,141	1,003,198	524,521	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	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,053	\$19,513	\$21,501	\$22,354	\$22,437
Total Classroom Instruction	\$9,733	\$10,629	\$11,630	\$11,981	\$12,092
Classroom-Salaries and Benefits	\$9,061	\$9,593	\$10,400	\$10,789	\$10,727
Classroom-General Supplies and Textbooks	\$300	\$411	\$639	\$527	\$585
Classroom-Purchased Services	\$372	\$626	\$591	\$666	\$781
Total Support Services	\$4,901	\$5,240	\$5,782	\$5,954	\$6,222
Support Services-Salaries and Benefits	\$3,463	\$3,438	\$4,016	\$4,152	\$4,340
Total Administrative Costs	\$1,398	\$1,612	\$1,627	\$1,838	\$1,568
Administration Salaries and Benefits	\$546	\$616	\$661	\$728	\$595
Total Operations and Maintenance of Plant	\$1,955	\$1,965	\$2,392	\$2,510	\$2,493
Operations and Maintenance-Salaries and Benefits	\$934	\$959	\$919	\$934	\$995
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$63	\$64	\$68	\$69	\$60
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$25	\$124	\$74	\$150	\$119
Employee Benefits as a percentage of salaries*	29.14%	30.53%	32.48%	31.10%	32.81%

*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 2017-18 revised appropriations and the 2018-19 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.

Item	Line Number	Source	Amount	Explanation
1	740	NJSIG Safety Grant	1,000	Safety Grant Annual

ID=Highlands Boro

Category	Amount
(A) General Fund School Levy	3,767,561
(D) Total School Levy	3,767,561
(B) Estimated Net Taxable Valuation (as of 10/01/17)	595,585,315
(H) Estimated Equalized Valuation (as of 10/01/17)	635,745,043
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6326
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.6326
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.5926
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.5926

Name=Rosemary Scutz

Category	Measure
Job Title	Principal
Job Title II	None Reported
Base Annual Salary Amount	\$125,664
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	07/01/17
End Date of Contract	06/30/18
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	\$900
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 Sepertion
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

Name=Rosemary Scutz

Category	Measure
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