

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	241.0	234.0	221.0
Pupils On Roll Regular Shared-Time	5.0	1.0	11.0
Pupils On Roll Special Ed Full-Time	62.0	56.0	72.0
Pupils On Roll Special Ed Shared-Time	6.0	8.0	9.0
Pupils On Roll SUBTOTAL	314.0	299.0	313.0
Pupils in Private School Placements	4.0	5.0	9.0
Pupils Sent to Other Districts Regular	1.0	0.0	1.0
Pupils Sent to Other Districts Special Ed	1.0	2.0	1.0
Pupils Received	2.0	3.0	0.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	7,305,929	7,247,264	7,148,981
Total Tuition	10-1300	47,106	39,320	0
Private Contributions	10-1920	0	48,125	0
Unrestricted Miscellaneous Revenues	10-1XXX	38,474	1,000	500
Subtotal - Revenues From Local Sources		7,391,509	7,335,709	7,149,481
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	176,780	176,780	176,780
Extraordinary Aid	10-3131	30,017	30,000	20,000
Categorical Special Education Aid	10-3132	240,247	240,247	240,247
Categorical Security Aid	10-3177	60,908	60,908	60,908
Adjustment Aid	10-3178	313,845	313,845	313,845
Parcc Readiness Aid	10-3181		3,030	3,030
Per Pupil Growth Aid	10-3182		3,030	3,030
Professional Learning Community Aid	10-3183		0	2,790
Other State Aids	10-3XXX	11,802	0	0
Subtotal - Revenues From State Sources		833,599	827,840	820,630
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	16,824	0	0
Subtotal - Revenues From Federal Sources		16,824	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	846,589	1,156,299
Actual Revenues (Over)/Under Expenditures		124,386	0	0
Total Operating Budget		8,366,318	9,010,138	9,126,410
Grants and Entitlements:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	18,603	20,314	0
Total Revenues From State Sources		18,603	20,314	0
Revenues from Federal Sources:				
Title I	20-4411-4416	48,811	80,059	68,050
Title II	20-4451-4455	25,780	21,763	18,499
I.D.E.A. Part B (Handicapped)	20-4420-4429	108,853	109,778	93,311
Total Revenues From Federal Sources		183,444	211,600	179,860
Total Grants And Entitlements		202,047	231,914	179,860
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	620,556	628,856	641,556
Total Revenues From Local Sources		620,556	628,856	641,556
Total Local Repayment Of Debt		620,556	628,856	641,556
Actual Revenues (Over)/Under Expenditures		1	0	0
Total Repayment Of Debt		620,557	628,856	641,556
Total Revenues/Sources		9,188,922	9,870,908	9,947,826
Total Revenues/Sources Net of Transfers		9,188,922	9,870,908	9,947,826

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,129,352	2,330,664	2,474,126
Special Education - Instruction	11-2XX-100-XXX	546,572	518,410	602,719
Basic Skills/Remedial - Instruction	11-230-100-XXX	43,772	98,792	25,186
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	490,147	441,269	512,047
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	481,818	853,261	848,107
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	10,984	11,800	5,256
Undist. Expenditures - Health Services	11-000-213-XXX	67,363	77,331	79,214
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	18,644	38,450	42,950
Undist. Expenditures - Guidance	11-000-218-XXX	214,498	245,699	233,400
Undist. Expenditures - Child Study Teams	11-000-219-XXX	291,261	311,167	320,225
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	101,383	71,712	73,900
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	196,839	185,527	171,970
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	38,986	46,000	50,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	210,297	205,472	210,371
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	107,629	147,681	150,833
Undist. Expend. - Central Services	11-000-251-XXX	148,827	159,240	160,728
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	652,085	756,448	757,331
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	652,604	865,332	790,536
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,104,477	1,222,349	1,152,975
Total Undistributed Expenditures		4,297,695	5,197,469	5,047,796
Increase In Maintenance Reserve	10-606	0	0	45,000
Total General Current Expense		7,507,538	8,586,604	8,706,874
Capital Expenditures:				
Equipment	12-XXX-XXX-730	214,359	81,550	133,107
Facilities Acquisition And Const. Serv.	12-000-400-XXX	644,421	341,984	241,429

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Increase In Capital Reserve	10-604	0	0	45,000
Total Capital Outlay		858,780	423,534	419,536
General Fund Grand Total		8,366,318	9,010,138	9,126,410
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	1,445	1,656	0
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	10,673	13,122	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	2,866	2,172	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	2,693	2,610	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	926	754	0
Total Other State Projects		18,603	20,314	0
Total State Projects	20-XXX-XXX-XXX	18,603	20,314	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	48,811	80,059	68,050
Title II	20-XXX-XXX-XXX	25,780	21,763	18,499
Title III	20-XXX-XXX-XXX	108,853	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	0	109,778	93,311
Total Federal Projects	20-XXX-XXX-XXX	183,444	211,600	179,860
Total Special Revenue Funds		202,047	231,914	179,860
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	620,557	628,856	641,556
Total Debt Service Funds		620,557	628,856	641,556
Total Expenditures/Appropriations		9,188,922	9,870,908	9,947,826
Total Expenditures Net of Transfers		9,188,922	9,870,908	9,947,826

Budget Category	Audited Balance 6-30-2014	Audited Balance 6-30-2015	Estimated Balance 6-30-2016	Estimated Balance 6-30-2017
Unrestricted:				
--General Operating Budget	262,155	262,550	255,743	250,000
--Repayment of Debt	1	0	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	520,001	325,826	325,826	370,826
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	404,000	325,000	325,000	370,000
--Legal Reserve	1,841,944	1,990,338	1,150,556	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
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2013-14 Actual Costs	2014-15 Actual Costs	2015-16 Original Budget	2015-16 Revised Budget	2016-17 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$21,183	\$20,757	\$21,947	\$23,321	\$23,179
Total Classroom Instruction	\$11,590	\$11,020	\$11,883	\$12,562	\$12,617
Classroom-Salaries and Benefits	\$10,927	\$10,264	\$10,623	\$11,230	\$11,341
Classroom-General Supplies and Textbooks	\$414	\$565	\$1,050	\$1,111	\$1,061
Classroom-Purchased Services	\$249	\$191	\$209	\$221	\$215
Total Support Services	\$3,609	\$3,709	\$3,810	\$4,032	\$3,809
Support Services-Salaries and Benefits	\$3,046	\$3,073	\$2,820	\$2,982	\$2,787
Total Administrative Costs	\$1,700	\$1,789	\$1,928	\$2,041	\$1,989
Administration Salaries and Benefits	\$1,150	\$1,276	\$1,477	\$1,563	\$1,513
Total Operations and Maintenance of Plant	\$2,094	\$2,162	\$2,463	\$2,612	\$2,548
Operations and Maintenance-Salaries and Benefits	\$178	\$182	\$169	\$193	\$232
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$2,016	\$1,935	\$1,634	\$1,831	\$1,993
Total Equipment Costs	\$360	\$698	\$261	\$277	\$439
Legal Costs	\$98	\$78	\$77	\$81	\$79
Employee Benefits as a percentage of salaries*	30.68%	26.68%	29.60%	29.42%	26.55%

*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 (formerly the Comparative Spending Guide) 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 2015-16 revised appropriations and the 2016-17 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	Business Administrator is shared equally between Atlantic Highlands and Henry Hudson Regional School Districts	0
Special Education Services	Supervisor of Special Services is shared equally between Atlantic Highlands, Henry Hudson Regional and Highlands School Districts	0
Social Worker/Psychologist	School Psychologist for testing shared with Atlantic Highlands Elementary and Highlands Elementary Schools	0
Superintendent and Assistant Sup.	Superintendent is shared equally between Atlantic Highlands, Henry Hudson Regional and Highlands School Districts	0
Others	Substance Abused Coordinator shared with Atlantic Highlands, Henry Hudson Regional and Highlands School Districts	0
Transportation Services, including Fuel	Non-public and Special Services transportation provided through MOESC	0
Purchasing	Power/Utilities - Electric and gas purchased through ACES; gasoline purchased from Borough of Atlantic Highlands	0
Purchasing	Telephone - Alliance for Competitive Telecommunications (ACTS)	0
Purchasing	Supplies - are purchased through MDESC	0
Curriculum Services	Supervisor of Curriculum and Instruction is shared equally between Atlantic Highlands, Henry Hudson Regional and Highlands School Districts	0
Professional Staff Development	Professional Staff Development shared with Atlantic Highlands School District and Highlands School District	0
Technology Services	Network Administrator is shared between Atlantic Highlands, Henry Hudson Regional and Highlands School Districts	0
Insurance Coverages and Benefits	Workers Comp Insurance - NJ School Board Assoc. Insurance Group	0

ATLANTIC HIGHLANDS	
A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,722,209
(B) Estimated Net Taxable Valuation (as of 10/01/15)	633,806,351
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	0.5873
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,056,243
(E) Estimated Net Taxable Valuation (as of 10/01/15)	633,806,351
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	0.6400

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,722,209
(H) Estimated Equalized Valuation (as of 10/01/15)	772,283,577
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.4820
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,056,243
(K) Estimated Equalized Valuation (as of 10/01/15)	772,283,577
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	0.5252

HIGHLANDS BORO	
A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	3,426,772
(B) Estimated Net Taxable Valuation (as of 10/01/15)	578,243,042
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	0.5926
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	3,734,294
(E) Estimated Net Taxable Valuation (as of 10/01/15)	578,243,042

(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	0.6458

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	3,426,772
(H) Estimated Equalized Valuation (as of 10/01/15)	600,572,431
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.5706
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	3,734,294
(K) Estimated Equalized Valuation (as of 10/01/15)	600,572,431
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	0.6218

NAME=April Triplett

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Dean of Students/Athletic
Base Annual Salary Amount	\$124,085
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/16
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	

NAME=Lenore Kingsmore

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$139,256
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/16
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	

NAME=Shared Service Agreement

CATEGORY	MEASURE
Job Title	Superintendent
Job Title	Business Administrator
Job Title	Coordinator/Director/Manager/Supervisor
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Tri-district
Job Title II	
Job Title II	Suprv of Curr & Instructi
Job Title II	Suprv of Special Serv
Base Annual Salary Amount	\$0
Base Annual Salary Amount	\$0
Base Annual Salary Amount	\$0
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	0.3
Full-Time Equivalent (FTE)	0.5
Full-Time Equivalent (FTE)	0.3
Full-Time Equivalent (FTE)	0.3
Shared with Another District?	Y
Shared with Another District?	Y
Shared with Another District?	Y
Shared with Another District?	Y
Shared County	25
Shared County	25
Shared County	25
Shared County	25
Shared District	0130
Shared District	0130
Shared District	0130
Shared District	0130
Job Title Other District	Superintendent
Job Title Other District	Business Administrator

NAME=Shared Service Agreement

CATEGORY	MEASURE
Job Title Other District	Supervisor of Curr & Insr
Job Title Other District	Supervisor of Spec Servi
Member of Collective Bargaining Unit (CBU)?	N
Member of Collective Bargaining Unit (CBU)?	N
Member of Collective Bargaining Unit (CBU)?	N
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	09/03/13
Beginning Date of Contract	07/01/15
Beginning Date of Contract	07/01/15
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/17
End Date of Contract	06/30/18
End Date of Contract	06/30/16
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Work Days	260
Contracted Number of Annual Work Days	240
Contracted Number of Annual Work Days	240
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Personal Days	3

NAME=Shared Service Agreement

CATEGORY	MEASURE
Contracted Number of Annual Consulting Days	0
Contracted Number of Annual Consulting Days	0
Contracted Number of Annual Consulting Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Number of Other Contracted Non-Working Days	0
Number of Other Contracted Non-Working Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Description of Other Contracted Non-Working Days	
Description of Other Contracted Non-Working Days	
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$0
Total Allowances Amount	\$0
Total Bonuses Amount	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	All costs shared with Atl Highlands and Highands
Contractual Post-Employment Benefit Description of Payout of Sick days	All costs shared with Atl Highlands
Contractual Post-Employment Benefit Description of Payout of Vacation days	All costs shared with Atl Highlands and Highands
Contractual Post-Employment Benefit Description of Payout of Vacation days	All costs shared with Atl Highlands
Contractual Post-Employment Benefit Description of Payout of Personal days	All costs shared with Atl Highlands and Highands
Contractual Post-Employment Benefit Description of Payout of Personal days	All costs shared with Atl Highlands

NAME=Shared Service Agreement

CATEGORY	MEASURE
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	\$0
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 1	
Additional Comment 2	
Additional Comment 2	
Additional Comment 3	
Additional Comment 3	