

Mr. Urbanski offered the following Resolution and moved its adoption:

**R-07-95**

**RESOLUTION OF THE BOROUGH OF HIGHLANDS CONCERNING SETTING  
THE TAX LEVY FOR HIGHLANDS ELEMENTARY SCHOOL**

**WHEREAS**, on April 17, 2007, the annual school budget for the 2007-2008 academic year, as prepared by the Highlands Elementary School Board of Education (hereinafter referred to as "BOARD") was defeated by the voters; and

**WHEREAS**, pursuant to the provisions of N.J.S.A. 18a:22-37, The General Fund Budget for the year 2007-2008 has been presented to the Finance Committee (hereinafter referred to as "the Committee") of the Governing Body of the Borough of Highlands for its determination of the amount necessary to be appropriated for each item appearing in the General Fund Budget; and

**WHEREAS**, New Jersey State Statute requires the Governing Body to certify the amount of local tax revenue to support a thorough and efficient system of education where a tax levy referendum of the BOARD was defeated by the voters of a municipality; and

**WHEREAS**, in the course of reviewing the defeated school budget, the Committee conducted a meeting; and

**WHEREAS**, in fulfilling its obligations, the Committee and the Governing Body have discussed, in detail, the budget and it's supporting documents; and

**WHEREAS**, the Governing Body finds that (1) the provision of a thorough and efficient system of quality education to the children of Highlands is of the highest priority and utmost importance to the Governing Body, the BOARD, the parents, children and all citizens of the Borough of Highlands and that (2) the provision of such land educational system is essential to the continued development of the community and the future of our children; and

**WHEREAS**, the Governing Body further finds that (1) the provision of educational services to our children, as the provision of all governmental services, should be rendered in a cost effective manner; that all reasonable and necessary administrative efforts should be made to realize economies in the provision of education services so as to avoid unnecessary expenditure of public funds which do not relate directly to the quality of education provided to our children; and (2) the BOARD is mindful of the fact that the ever increasing tax burden upon our taxpayers must not be unnecessarily increased; and

**WHEREAS**, the Governing Body has determined that certain line items in the annual school budget for the 2007-2008 school year may be reduced without any adverse effect upon the quality of education provided; and

**WHEREAS**, the reasons for each such reduction in the annual school budget has been considered and addressed by the Governing Body and is set forth in detail below; and

**WHEREAS**, the Governing Body has been both reasonable and conservative in its review of the recommended reductions in the line item specified;

**NOW, THEREFORE, BE IT RESOLVED** by the Governing Body of the Borough of Highlands as follows:

- The Committee, after due consideration and consultation with the full Governing Body, hereby finds and determines that the following line item contained in the annual school budget for Highlands Elementary School for the academic year 2007-2008 can be reduced without negative effect upon the thorough and efficient provision of public education in the Borough of Highlands:

<u>LINE ITEM</u>	<u>DESCRIPTION</u>	<u>REDUCTION</u>
11-1XX-100-270	Health Benefits	-\$20,000.00

- The Governing Body hereby certifies to the Monmouth County Board of Taxation and to the Monmouth County Superintendent of Schools, the following amount relating to the General Fund to be raised by local taxation for the Highlands Elementary School District in the 2007-2008 school year is as follows:

The original tax levy for General Fund contained on the ballot pertaining to the 2007-2008 annual school budget for Highlands Elementary School Board of Education was: \$2,880,142.00

The total amount of the net reduction in the General Fund found by the Governing Body to be appropriated is: -\$ 20,000.00

The amount of the tax levy hereby certified by the Governing Body Of the Borough of Highlands to the Monmouth County Board of Taxation and to the Monmouth County Superintendent of Schools For the 2007-2008 General Fund is \$2,860,142.00

The Governing Body hereby certifies that the revised school budget for the Highlands Elementary School for the year 2007-2008 containing the line item reductions as noted above, in accordance with the reasons for such reductions as expresses here, is sufficient to provide a thorough and efficient system of education in the Highlands Elementary School for the 2007-2008 school year; and

**BE IT FURTHER RESOLVED** by the Governing Body of the Borough of Highlands, as follows:

1. The Municipal Clerk be and hereby is authorized and directed to file a certified copy of this Resolution with the Board of Education of the Highlands Elementary School no later than May 19, 2007.
2. The Municipal Clerk be and hereby is further authorized and directed to file two (2) certified copies of this Resolution with the Monmouth County Superintendent of Schools and with the Monmouth County Board of Taxation no later than May 19, 2007.

Seconded by Mr. Nolan and adopted on the following roll call vote:

**ROLL CALL:**

**AYES:** Mr. Nolan, Miss Thomas, Mr. Caizza, Mr. Urbanski, Mayor O'Neil  
**NAYES:** None  
**ABSENT:** None  
**ABSTAIN:** None

**DATE:** May 16, 2007

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**Nina Light Flannery Borough Clerk**

I hereby certify that this is a true copy of the resolution adopted by the Governing Body of the Borough of Highlands at their meeting held on May 16, 2007.

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**BOROUGH CLERK/DEPUTY CLERK**