Mountainside Is Underpaying for Governor Livingston

A shared high school should have a shared bill.

By Edmund Tom Maciejewski September 2026

Every school day, students from Berkeley Heights and Mountainside enter the same high school. They learn from the same teachers and use the same labs, library, security systems, parking lots, roof, fields and grounds.

They share the school. The two towns should also share its real cost.

For 2026-27, the published agreement uses a regular tuition rate of $18,950 for each Mountainside student. It estimates 232 students, or about $4.4 million in base tuition. Resource-room and other special services are billed separately, and those payments must be counted. [1]

In my view, Mountainside is still underpaying. I am not saying it has failed to pay the contract. I am saying the contract price appears too low to be a fair long-term share of Governor Livingston.

Mountainside projects a comparative operating cost of $19,822 per pupil for the K-8 schools it runs. That state measure excludes tuition paid to other districts. Its $18,950 base payment to Governor Livingston is lower than its own K-8 cost figure. The comparison is not exact, but it shows how low the starting point is. [2]

High school is not cheaper than grade school. New Jersey's 2026 Educational Adequacy Report gives elementary students a cost weight of 1.00, middle-school students 1.04 and high-school students 1.15. The state model treats high school as 15 percent more resource-intensive than elementary school and about 10.6 percent more than middle school. The 1.15 weight is not a tuition formula, but it confirms that high school should not be priced like a lower grade. [3]

Berkeley Heights projects a comparative operating cost of $24,602 per pupil for 2026-27, about 5.9 percent above the district's 2024-25 actual figure. This is a districtwide measure. It includes in-district special education and excludes debt service and some other costs, so it cannot simply be compared dollar-for-dollar with the $18,950 tuition rate. [4]

That is exactly why a full audit is needed. It should separate special services, credit every extra Mountainside payment, and still count shared costs such as teachers, benefits, administration, security, utilities, maintenance, activities and the building.

The building is now a major part of the story.

Berkeley Heights voters approved a $50.35 million school referendum. About $18.01 million of the planned work is assigned directly to Governor Livingston. It covers the roof, science labs, robotics and STEM space, the media center and TV studio, security technology, parking and drainage, and electrical upgrades. After listed state aid, the local share of those high-school projects is about $12.01 million. [5]

Using the district's pre-vote assumptions of a 20-year term and 4.15 percent interest, that high-school share is equal to roughly $900,000 a year in local debt service. The full package is equal to roughly $2.5 million a year after listed aid. These are estimates, not the final bond schedule. [56]

A roof protects every student. A lab serves every student. A security system covers every hallway. The Berkeley Heights referendum debt is levied on Berkeley Heights property, not Mountainside property. Any Mountainside contribution to these improvements must come through tuition or another agreement.

Before anyone calls $18,950 fair, the Board should show how much of that yearly facilities cost is already included in Mountainside's payment and how much is left to Berkeley Heights taxpayers.

At a minimum, Berkeley Heights should require a full, public, school-level cost audit before signing the next long-term agreement. It should show Governor Livingston's operating cost; all special-service charges and Mountainside payments; administration, benefits, security, utilities and maintenance; annual high-school principal and interest after state aid; any building-use charge already included in tuition; each town's fair share; and the amount left to Berkeley Heights taxpayers.

Nothing should be counted twice. Mountainside should receive credit for every dollar it pays. But Berkeley Heights should not be left with costs that fairly belong to both towns.

This is not about pushing Mountainside students out. Their students are welcome. It is about making a shared school a fair partnership.

If an audit shows Mountainside already pays its full share, publish the proof. If it shows Berkeley Heights taxpayers are covering costs that should be shared, that is a subsidy and the next agreement should fix it.

Based on the public numbers now available, I believe Mountainside is underpaying.

What is fair? And why should it cost Mountainside less to send a child to the same high school than it costs Berkeley Heights taxpayers to educate a Berkeley Heights child there?

Fact notes and calculations

These notes support the article without turning the article itself into an accounting report. Dollar figures are nominal. The words projected, estimated, actual and final are not interchangeable.

1. Mountainside tuition agreement

The published 2026-27 agreement uses 232 estimated average-daily-enrollment students at $18,950 each, for $4,396,400 in regular tuition. It states that resource-room, academic support, counseling, speech and other special services are billed separately. Open the official Berkeley Heights BOE attachment.

2. Mountainside's own K-8 cost measure

Mountainside's 2026-27 User Friendly Budget reports a proposed Total Budgetary Comparative Per Pupil Cost of $19,822. The same page defines that measure as current expense excluding tuition expenditures, transportation, residential costs and judgments. It is not an outside-student tuition price, and it includes in-district special education. Open the NJDOE Mountainside budget.

3. New Jersey grade-level weights

The FY2026 Educational Adequacy Report lists grade weights of 1.00 for elementary, 1.04 for middle school and 1.15 for high school. Thus, 1.15 / 1.00 - 1 = 15 percent, and 1.15 / 1.04 - 1 is about 10.6 percent. These are statewide resource-model weights, not a direct tuition multiplier for Governor Livingston. Open the NJDOE Educational Adequacy Report.

4. Berkeley Heights cost trend and limits

Berkeley Heights' 2026-27 User Friendly Budget reports $23,231 as the 2024-25 actual comparative per-pupil cost and $24,602 as the 2026-27 proposed figure. The increase is about 5.9 percent. The state definition excludes tuition, transportation, residential costs and judgments; the measure includes in-district programs, including special education. Open the NJDOE Berkeley Heights budget.

5. Referendum share assigned to Governor Livingston

The district's project table lists $50,352,967.91 for the total package. It assigns $18,008,812.63 to Governor Livingston, with $5,998,896.30 in listed debt-service aid and $12,009,916.33 shown after that aid. The high-school work includes STEM and robotics, science labs, media center and TV studio, security technology, site and drainage work, roof replacement and electrical upgrades. Open the district referendum facts and project table.

6. Estimated annual debt-service equivalents

The district's tax-impact presentation used a 4.15 percent interest rate and a 20-year term. Applying a level-payment annuity to the listed after-aid local shares gives:

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Annual factor = 0.0415(1.0415)^20 / [(1.0415)^20 - 1] = 0.0745624
Full local share: $33,467,558.81 x 0.0745624 = $2,495,422 per year
GL local share: $12,009,916.33 x 0.0745624 = $895,488 per year
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These are estimated level-payment equivalents, rounded in the article to $2.5 million and $900,000. They are not a final bond repayment schedule. Actual principal, interest, timing and annual state aid may differ after bond issuance. Open the district tax-impact assumptions.

Scope of the opinion

"Underpaying" is used as a fair-share policy judgment, not as an accusation that Mountainside failed to pay its current contract or violated state law. The exact fair rate and any taxpayer subsidy should be established by a Governor Livingston-specific cost allocation that counts all Mountainside payments, all relevant aid and any building-use amount already recovered, without double counting.