

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	939.0	910.0	916.0
On Roll Special Ed Full-Time	211.0	224.0	224.0
On Roll Subtotal	1,150.0	1,134.0	1,140.0
In Private School Placements	3.0	4.0	4.0
Sent to Other Districts Special Ed	9.0	4.0	6.0
Received	14.0	18.0	14.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	20,442,524	21,051,711	21,472,745
Total Tuition	10-1300	28,100	28,000	42,000
Transportation Fees From Individuals	10-1410	60,530	58,264	75,000
Unrestricted Miscellaneous Revenues	10-1XXX	448	40,000	40,000
Interest Earned On Maintenance Reserve	10-1XXX	0	50	50
Interest Earned On Capital Reserve Funds	10-1XXX	2,558	50	50
Subtotal - Revenues From Local Sources		20,534,160	21,178,075	21,629,845
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	34,121	126,575	126,575
Extraordinary Aid	10-3131	133,580	134,266	114,190
Categorical Special Education Aid	10-3132	742,271	742,271	787,755
Equalization Aid	10-3176	11,741	11,741	11,741
Categorical Security Aid	10-3177	23,068	55,927	55,927
Adjustment Aid	10-3178	23,739	0	0
PARCC Readiness Aid	10-3181	12,690	0	0
Per Pupil Growth Aid	10-3182	12,690	0	0
Professional Learning Community Aid	10-3183	11,540	0	0
Other State Aids	10-3XXX	7,540	0	0
Subtotal - Revenues From State Sources		1,012,980	1,070,780	1,096,188
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	17,201	16,835	19,809
Subtotal - Revenues From Federal Sources		17,201	16,835	19,809
Budgeted Fund Balance - Operating Budget	10-303	0	1,441,065	797,538

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	273,735	0
Other Financing Sources	10-5XXX	7,870	0	0
Adjustment For Prior Year Encumbrances		0	538,184	0
Actual Revenues (Over)/Under Expenditures		207,738	0	0
Total Operating Budget		21,779,949	24,518,674	23,543,380
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	85,691	0	0
Total Revenues From Local Sources	20-1XXX	85,691	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	127,711	0	0
Total Revenues From State Sources		127,711	0	0
Revenues from Federal Sources:				
Title I	20-4411-4416	107,803	10,000	10,000
Title II	20-4451-4455	25,278	20,000	20,000
Title IV	20-4471-4474	9,779	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	317,232	240,000	240,000
Total Revenues From Federal Sources		460,092	270,000	270,000
Total Grants And Entitlements		673,494	270,000	270,000
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	460,300	463,975	467,200
Total Revenues From Local Sources		460,300	463,975	467,200
Total Local Repayment Of Debt		460,300	463,975	467,200

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Repayment Of Debt		460,300	463,975	467,200
Total Revenues/Sources		22,913,743	25,252,649	24,280,580
Total Revenues/Sources Net of Transfers		22,913,743	25,252,649	24,280,580

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	7,182,885	7,852,517	7,601,811
Special Education - Instruction	11-2XX-100-XXX	2,144,944	2,179,113	2,110,734
Basic Skills/Remedial - Instruction	11-230-100-XXX	70,529	121,019	125,849
Bilingual Education - Instruction	11-240-100-XXX	67,917	81,608	70,311
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	45,076	26,000	26,000
School-Sponsored Athletics - Instruction	11-402-100-XXX	27,754	49,343	49,346
Community Services Programs/Operations	11-800-330-XXX	1,971	16,000	10,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	593,959	599,092	595,865
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	28,571	29,763	32,179
Undist. Expenditures - Health Services	11-000-213-XXX	250,356	335,823	360,136
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	419,292	459,991	411,201
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	310,704	389,432	294,860
Undist. Expenditures - Guidance	11-000-218-XXX	425,162	462,205	392,175
Undist. Expenditures - Child Study Teams	11-000-219-XXX	1,384,547	1,244,790	1,101,862
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	258,942	281,917	207,710
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	578,382	684,172	749,522
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	35,331	59,500	62,500
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	439,840	579,455	550,463
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	764,020	786,202	804,376
Undist. Expend. - Central Services	11-000-251-XXX	291,194	336,166	331,991
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	141,475	142,394	147,409
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,869,099	2,504,594	2,418,746
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	501,774	635,367	570,957
Personal Services - Employee Benefits	11-XXX-XXX-2XX	3,428,610	4,249,796	4,445,644

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Undistributed Expenditures		11,721,258	13,780,659	13,477,596
Interest Earned On Maintenance Reserve	10-606	0	50	50
Total General Current Expense		21,262,334	24,106,309	23,471,697
Capital Expenditures:				
Equipment	12-XXX-XXX-730	29,862	32,333	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	475,232	329,982	21,633
Interest Deposit To Capital Reserve	10-604	0	50	50
Total Capital Outlay		505,094	362,365	21,683
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	12,521	50,000	50,000
Total Summer School	13-422-X00-XXX	12,521	50,000	50,000
Total Special Schools	13-XXX-XXX-XXX	12,521	50,000	50,000
General Fund Grand Total		21,779,949	24,518,674	23,543,380
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	85,691	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	13,147	0	0
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	30,030	0	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	30,934	0	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	25,220	0	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	8,880	0	0
Nonpublic Security Aid	20-XXX-XXX-XXX	19,500	0	0
Total Other State Projects		127,711	0	0
Total State Projects	20-XXX-XXX-XXX	127,711	0	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Federal Projects:				
Title I	20-XXX-XXX-XXX	107,803	10,000	10,000
Title II	20-XXX-XXX-XXX	25,278	20,000	20,000
Title IV	20-XXX-XXX-XXX	9,779	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	317,232	240,000	240,000
Total Federal Projects	20-XXX-XXX-XXX	460,092	270,000	270,000
Total Special Revenue Funds		673,494	270,000	270,000
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	460,300	463,975	467,200
Total Debt Service Funds		460,300	463,975	467,200
Total Expenditures/Appropriations		22,913,743	25,252,649	24,280,580
Total Expenditures Net of Transfers		22,913,743	25,252,649	24,280,580

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	805,994	1,287,584	943,139	479,610
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	959,266	489,353	215,668	215,718
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	150,000	150,050	150,100
Restricted for General Operating Budget	Legal Reserve	1,287,711	930,629	334,009	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	\$16,595	\$17,549	\$19,410	\$20,169	\$19,552
Total Classroom Instruction	\$9,738	\$10,303	\$11,277	\$11,625	\$11,389
Classroom-Salaries and Benefits	\$9,496	\$10,074	\$10,968	\$11,308	\$11,115
Classroom-General Supplies and Textbooks	\$201	\$190	\$244	\$252	\$216
Classroom-Purchased Services	\$41	\$39	\$65	\$65	\$58
Total Support Services	\$3,283	\$3,727	\$4,004	\$4,112	\$3,813
Support Services-Salaries and Benefits	\$2,273	\$2,510	\$2,745	\$2,745	\$2,658
Total Administrative Costs	\$1,590	\$1,703	\$1,910	\$1,981	\$1,979
Administration Salaries and Benefits	\$1,293	\$1,359	\$1,521	\$1,545	\$1,579
Total Operations and Maintenance of Plant	\$1,902	\$1,732	\$2,114	\$2,337	\$2,262
Operations and Maintenance-Salaries and Benefits	\$557	\$516	\$535	\$558	\$580
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$74	\$79	\$81	\$82	\$83
Total Equipment Costs	\$16	\$26	\$0	\$29	\$0
Legal Costs	\$30	\$24	\$23	\$32	\$24
Employee Benefits as a percentage of salaries*	24.56%	25.79%	30.24%	29.86%	32.05%

*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.

Item	Line Number	Source	Amount	Explanation
1	140	Tuition from Parents	42,000	PreSchool Tuition
1	190	Total Tuition from Parents	42,000	PreSchool Tuition Total
1	240	Transportation Fee	75,000	Subscription Busing
1	300	Interest	40,000	Interest

Shared Service	Shared Service Category Description	Amount Saved (Optional)
Category Type Special Education Services	PARTICIPATES IN REGION II COOPERATIVE AGREEMENTS IN SPECIAL ED SERVICES SUCH AS TRANSPORTATION, STAFF DEVELOPMENT, & TRAINING	0
Others	PARTICIPATES IN ALLIANCE FOR COMPETITIVE ENERGY SERVICES (ACES)	0
Purchasing	PARTICIPATES IN A COOPERATIVE PURCHASING PROGRAM THROUGH EDUCATIONAL DATA SERVICES & EDUCATIONAL SERVICES COMMISSION OF NJ	0
Curriculum Services	PARTICIPATES IN SHARED CURRICULUM SERVICES WITH PASCACK VALLEY REGIONAL HIGH SCHOOL (PVRHS) & OTHER SENDING DISTRICTS	0
Technology Services	SHARE A PRIVATE OPTIC NETWORK WITH PASCACK VALLEY REGIONAL HIGH SCHOOL (PVRHS) AND VIRTUALIZATION AS WELL	0
Insurance Coverages and Benefits	PARTICIPATES IN THE NORTHEAST SCHOOL BOARD INSURANCE GROUP (NESBIG) WITH APPROX. (40) OTHER BOARD OF EDUCATIONS FOR PROPERTY/CASUALTY INSURANCE, EMPLOYMENT PRACTICES INSURANCE, AND WORKERS' COMPENSATION INSURANCE.	0

ID=Hillsdale

Category	Amount
(A) General Fund School Levy	21,262,228
(D) Total School Levy	21,727,815
(B) Estimated Net Taxable Valuation (as of 10/01/18)	1,685,666,563
(H) Estimated Equalized Valuation (as of 10/01/18)	1,870,652,670
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.2614
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2890
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1366
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1615

Name=Lirca Garcia

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$184,385
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	260
Contracted Number of Annual Vacation Days	26
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	16
Description of Other Contracted Non-Working Days	5 Recess Days: 11 Holiday
Total Allowances Amount	\$2,470
Total Bonuses Amount	\$1,900
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$3,163
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum Amt at Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Lirca Garcia

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=Michael Amuso

Category	Measure
Job Title	Other
Job Title II	Maint/B&G Supervisor
Base Annual Salary Amount	\$84,050
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	06/30/20
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	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	13
Description of Other Contracted Non-Working Days	13 Holidays
Total Allowances Amount	\$4,709
Total Bonuses Amount	\$2,400
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum Amt at Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Michael Amuso

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=Michael Ulshoefer

Category	Measure
Job Title	Information Technology
Job Title II	None Reported
Base Annual Salary Amount	\$98,128
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	06/30/20
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	16
Description of Other Contracted Non-Working Days	5 Recess Days; 11 Holiday
Total Allowances Amount	\$730
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	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum Amt at Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Michael Ulshoefer

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=Robert Lombardy

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$169,689
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	06/30/21
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	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	16
Description of Other Contracted Non-Working Days	5 Recess Days; 11 Holiday
Total Allowances Amount	\$7,200
Total Bonuses Amount	\$5,651
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	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Robert Lombardy

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