

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	910.0	901.0	843.0
On Roll Special Ed Full-Time	224.0	203.0	208.0
On Roll Subtotal	1,134.0	1,104.0	1,051.0
In Private School Placements	4.0	6.0	7.0
Sent to Other Districts Regular	0.0	0.0	14.0
Sent to Other Districts Special Ed	4.0	3.0	7.0
Received	18.0	19.0	0.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	21,051,711	21,472,745	21,997,997
	Total Tuition	10-1300	44,424	42,000	42,000
	Transportation Fees from Individuals	10-1410	52,480	75,000	72,000
	Unrestricted Miscellaneous Revenues	10-1XXX	18,691	40,000	40,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	50	50
	Interest Earned on Capital Reserve Funds	10-1XXX	3,472	50	50
	Total Revenues from Local Sources		21,170,778	21,629,845	22,152,097
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	126,575	126,575	126,575
	Extraordinary Aid	10-3131	237,052	114,190	158,506
	Categorical Special Education Aid	10-3132	742,271	787,755	852,865
	Equalization Aid	10-3176	11,741	11,741	11,741
	Categorical Security Aid	10-3177	55,927	55,927	55,927
	Other State Aids	10-3XXX	5,800	0	0
	Total Revenues from State Sources		1,179,366	1,096,188	1,205,614
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	653	19,809	0
	Total Revenues from Federal Sources		653	19,809	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	797,538	875,701
	Transfers from Other Funds	10-5200	137	0	0
	Adjustment for Prior Year Encumbrances		0	962,389	0
	Actual Revenues (Over)/Under Expenditures		18,116	0	0
General Fund Revenues	Total Operating Budget		22,369,050	24,505,769	24,233,412
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	90,894	0	0
	Total Revenues from Local Sources	20-1XXX	90,894	0	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	144,441	0	0
	Total Revenues from State Sources		144,441	0	0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	108,862	10,000	10,000
	Title II	20-4451-4455	41,532	20,000	20,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	330,126	240,000	240,000
	Total Revenues from Federal Sources		480,520	270,000	270,000
Special Revenue Fund Revenues	Total Grants and Entitlements		715,855	270,000	270,000
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	463,975	467,200	474,900
	Total Revenues from Local Sources		463,975	467,200	474,900
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		463,975	467,200	474,900
Debt Service Fund Revenues	Total Repayment of Debt		463,975	467,200	474,900
All Fund Revenues	Total Revenues/Sources		23,548,880	25,242,969	24,978,312
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		23,548,880	25,242,969	24,978,312

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	7,809,599	7,855,306	7,860,733
	Special Education-Instruction	11-2XX-100-XXX	2,121,286	2,128,734	2,184,865
	Basic Skills/Remedial-Instruction	11-230-100-XXX	119,778	125,849	130,055
	Bilingual Education-Instruction	11-240-100-XXX	67,231	70,311	72,751
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	47,438	26,000	26,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	29,506	46,071	45,949
	Community Services Programs/Operations	11-800-330-XXX	9,378	15,621	10,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	387,448	711,678	985,171
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	29,226	32,179	33,417
	Undistributed Expenditures-Health Services	11-000-213-XXX	306,747	366,697	370,364
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	422,620	457,263	425,558
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	322,562	326,656	215,512
	Undistributed Expenditures-Guidance	11-000-218-XXX	451,195	415,420	425,639
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,228,336	1,113,014	1,116,416
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	253,482	217,980	209,997
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	540,015	811,374	744,389
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	19,661	62,500	36,655
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	454,515	603,912	542,892
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	775,182	804,551	829,429
	Undistributed Expenditures-Central Services	11-000-251-XXX	305,503	343,991	280,307
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	119,553	170,251	149,418
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,065,331	2,701,132	2,471,328
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	533,763	650,918	582,358
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,574,703	4,305,293	4,433,476
	Total Undistributed Expenditures			11,789,842	14,094,809
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	50	50
General Fund Current Expenses	Total General Current Expense		21,994,058	24,362,751	24,182,729

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	13,292	98,525	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	327,717	21,633	21,633
	Interest Deposit to Capital Reserve	10-604	0	50	50
	Total Capital Outlay		341,009	120,208	21,683
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	33,983	22,810	29,000
	Total Summer School	13-422-X00-XXX	33,983	22,810	29,000
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	33,983	22,810	29,000
General Fund Expenses and Transfers	General Fund Grand Total		22,369,050	24,505,769	24,233,412
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	90,894	0	0
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	11,098	0	0
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	34,009	0	0
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	35,283	0	0
	Nonpublic Nursing Services	20-XXX-XXX-XXX	22,213	0	0
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	7,488	0	0
	Nonpublic Security Aid	20-XXX-XXX-XXX	34,350	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	144,441	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	108,862	10,000	10,000
	Title II	20-XXX-XXX-XXX	41,532	20,000	20,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	330,126	240,000	240,000
	Total Federal Projects	20-XXX-XXX-XXX	480,520	270,000	270,000
Special Revenue Fund Expenses	Total Special Revenue Funds		715,855	270,000	270,000
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	463,975	467,200	474,900
	Total Debt Service Funds		463,975	467,200	474,900
All Fund Expenses	Total Expenditures/Appropriations		23,548,880	25,242,969	24,978,312
Expenses Net of Transfers	Total Expenditures Net of Transfers		23,548,880	25,242,969	24,978,312

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	489,353	619,090	619,140	619,190
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	150,000	152,048	152,098	152,148
	Legal Reserve	930,629	624,611	290,602	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
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	1,287,584	1,019,496	1,055,967	470,868
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,549	\$18,565	\$19,552	\$20,833	\$21,503
Total Classroom Instruction	\$10,303	\$11,104	\$11,389	\$11,937	\$12,677
Classroom-Salaries and Benefits	\$10,074	\$10,840	\$11,115	\$11,604	\$12,314
Classroom-General Supplies and Textbooks	\$190	\$224	\$216	\$272	\$300
Classroom-Purchased Services	\$39	\$40	\$58	\$62	\$62
Total Support Services	\$3,727	\$3,673	\$3,813	\$4,081	\$4,106
Support Services-Salaries and Benefits	\$2,510	\$2,598	\$2,658	\$2,716	\$2,952
Total Administrative Costs	\$1,703	\$1,757	\$1,979	\$2,125	\$2,105
Administration Salaries and Benefits	\$1,359	\$1,481	\$1,579	\$1,638	\$1,703
Total Operations and Maintenance of Plant	\$1,732	\$1,928	\$2,262	\$2,584	\$2,509
Operations and Maintenance-Salaries and Benefits	\$516	\$539	\$580	\$587	\$665
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$79	\$85	\$83	\$82	\$86
Total Equipment Costs	\$26	\$12	\$0	\$89	\$0
Legal Costs	\$24	\$8	\$24	\$41	\$26
Employee Benefits as a percentage of salaries*	25.79%	25.32%	32.05%	30.56%	31.16%

*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 2019-20 revised appropriations and the 2020-21 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.

Estimated Tax Rates

Municipality	Category	Amount
Hillsdale	(A) General Fund School Levy	21,735,371
	(D) Total School Levy	22,206,421
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	1,690,483,940
	(H) Estimated Equalized Valuation (as of 10/01/19)	1,862,813,939
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.2857
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.3136
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.1668
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.1921

Employee Contract List for District

Name	Category	Measure
Michael Amuso	Job Title	Other
	Job Title II	Maint/B&G Supervisor
	Base Annual Salary Amount	\$86,992
	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	07/01/20
	End Date of Contract	06/30/23
	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	\$325
	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
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
Michael Amuso	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
Michael Ulshoefer	Job Title	Information Technology
	Job Title II	None Reported
	Base Annual Salary Amount	\$101,563
	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	07/01/20
	End Date of Contract	06/30/23
	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

Employee Contract List for District

Name	Category	Measure
Michael Ulshoefer	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
	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	
Robert Lombardy	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

Employee Contract List for District

Name	Category	Measure
	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
Robert Lombardy	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
	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

Employee Contract List for District

Name	Category	Measure
Robert Lombardy	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
Sacha Pouliot	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$150,000
	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	07/01/20
	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	\$2,470
	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	N/A	

Employee Contract List for District

Name	Category	Measure
Sacha Pouliot	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
	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