

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	1,933.0	1,922.0	1,884.0
On Roll Special Ed Full-Time	381.0	376.0	443.0
On Roll Subtotal	2,314.0	2,298.0	2,327.0
In Private School Placements	19.0	23.0	29.0
Sent to Other Districts Regular	0.0	1.0	0.0
Sent to Other Districts Special Ed	17.0	8.0	6.0
Received	16.0	18.0	0.0
In State Facilities	1.0	1.0	1.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	36,651,259	37,494,284	38,244,170
Total Tuition	10-1300	29,770	11,000	15,000
Unrestricted Miscellaneous Revenues	10-1XXX	159,958	12,199	51,000
Interest Earned On Maintenance Reserve	10-1XXX	0	200	200
Interest Earned On Capital Reserve Funds	10-1XXX	0	50	50
Subtotal - Revenues From Local Sources		36,840,987	37,517,733	38,310,420
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	143,695	581,539	581,539
Extraordinary Aid	10-3131	586,905	369,125	369,125
Categorical Special Education Aid	10-3132	1,466,245	1,469,326	1,554,435
Equalization Aid	10-3176	646,220	646,220	656,999
Categorical Security Aid	10-3177	75,886	339,065	339,065
PARCC Readiness Aid	10-3181	23,320	0	0
Per Pupil Growth Aid	10-3182	23,320	0	0
Professional Learning Community Aid	10-3183	23,250	0	0
Other State Aids	10-3XXX	51,855	0	0
Subtotal - Revenues From State Sources		3,040,696	3,405,275	3,501,163
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	27,327	39,260	57,755
Subtotal - Revenues From Federal Sources		27,327	39,260	57,755
Budgeted Fund Balance - Operating Budget	10-303	0	459,296	493,865
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	466,500	0
Adjustment For Prior Year Encumbrances		0	731,271	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Actual Revenues (Over)/Under Expenditures		-476,946	0	0
Total Operating Budget		39,432,064	42,619,335	42,363,203
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	46,485	51,570	0
Total Revenues From Local Sources	20-1XXX	46,485	51,570	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	279,261	307,818	246,254
Total Revenues From State Sources		279,261	307,818	246,254
Revenues from Federal Sources:				
Title I	20-4411-4416	436,346	443,909	322,726
Title II	20-4451-4455	63,969	80,629	54,445
Title III	20-4491-4494	16,958	19,582	11,809
Title IV	20-4471-4474	7,724	28,130	19,391
I.D.E.A. Part B (Handicapped)	20-4420-4429	617,157	699,720	476,800
Other	20-4XXX	36,750	0	22,389
Total Revenues From Federal Sources		1,178,904	1,271,970	907,560
Total Grants And Entitlements		1,504,650	1,631,358	1,153,814
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,091,463	1,020,130	1,011,141
Total Revenues From Local Sources		1,091,463	1,020,130	1,011,141
Revenues from State Sources:				

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Debt Service Aid Type II	40-3160	170,603	166,289	158,273
Budgeted Fund Balance	40-303	0	25,189	0
Total Local Repayment Of Debt		1,262,066	1,211,608	1,169,414
Actual Revenues (Over)/Under Expenditures		1,071	0	0
Total Repayment Of Debt		1,263,137	1,211,608	1,169,414
Total Revenues/Sources		42,199,851	45,462,301	44,686,431
Total Revenues/Sources Net of Transfers		42,199,851	45,462,301	44,686,431

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	10,267,037	10,736,088	10,750,387
Special Education - Instruction	11-2XX-100-XXX	4,772,925	4,760,476	4,927,181
Basic Skills/Remedial - Instruction	11-230-100-XXX	239,336	234,695	238,439
Bilingual Education - Instruction	11-240-100-XXX	204,443	207,800	214,020
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	168,329	180,492	187,775
School-Sponsored Athletics - Instruction	11-402-100-XXX	421,003	465,762	426,980
Summer School	11-422-XXX-XXX	157,895	104,505	157,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,898,853	3,388,308	3,776,492
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	353	5,000	0
Undist. Expenditures - Health Services	11-000-213-XXX	578,770	714,970	721,830
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	1,301,827	1,293,804	1,228,716
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	1,093,751	902,281	1,279,089
Undist. Expenditures - Guidance	11-000-218-XXX	559,944	521,995	544,583
Undist. Expenditures - Child Study Teams	11-000-219-XXX	1,392,338	1,547,171	1,558,488
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	181,941	171,138	245,582
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	369,579	326,162	287,344
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	42,438	44,409	57,835
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	480,424	603,443	558,359
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,331,102	1,392,260	1,362,223
Undist. Expend. - Central Services	11-000-251-XXX	308,302	333,781	331,285
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	368,602	375,391	251,212
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	3,094,362	3,553,045	3,291,569
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,719,257	1,740,878	1,838,925
Personal Services - Employee Benefits	11-XXX-XXX-2XX	6,914,062	8,312,620	8,040,731

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Total Undistributed Expenditures		22,635,905	25,226,656	25,374,263
Interest Earned On Maintenance Reserve	10-606	0	200	200
Total General Current Expense		38,866,873	41,916,674	42,276,245
Capital Expenditures:				
Equipment	12-XXX-XXX-730	233,928	71,765	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	331,263	592,629	188
Interest Deposit To Capital Reserve	10-604	0	50	50
Total Capital Outlay		565,191	664,444	238
Transfer Of Funds To Charter Schools	10-000-100-56X	0	38,217	86,720
General Fund Grand Total		39,432,064	42,619,335	42,363,203
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	46,485	51,570	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	32,527	28,782	23,026
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	51,816	44,414	35,531
Nonpublic Handicapped Services	20-XXX-XXX-XXX	77,371	118,210	94,568
Nonpublic Nursing Services	20-XXX-XXX-XXX	60,528	54,708	43,766
Nonpublic Technology Initiative	20-XXX-XXX-XXX	18,927	19,404	15,523
Nonpublic Security Aid	20-XXX-XXX-XXX	38,092	42,300	33,840
Total Other State Projects		279,261	307,818	246,254
Total State Projects	20-XXX-XXX-XXX	279,261	307,818	246,254
Federal Projects:				
Title I	20-XXX-XXX-XXX	436,345	443,909	322,726
Title II	20-XXX-XXX-XXX	63,968	80,629	54,445
Title III	20-XXX-XXX-XXX	16,959	19,582	11,809
Title IV	20-XXX-XXX-XXX	7,724	28,130	19,391

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	617,158	699,720	476,800
Other	20-XXX-XXX-XXX	36,750	0	22,389
Total Federal Projects	20-XXX-XXX-XXX	1,178,904	1,271,970	907,560
Total Special Revenue Funds		1,504,650	1,631,358	1,153,814
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,263,137	1,211,608	1,169,414
Total Debt Service Funds		1,263,137	1,211,608	1,169,414
Total Expenditures/Appropriations		42,199,851	45,462,301	44,686,431
Total Expenditures Net of Transfers		42,199,851	45,462,301	44,686,431

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	1,083,498	1,053,694	1,007,106	787,941
Unrestricted	Repayment of Debt	26,260	25,189	0	0
Restricted for General Operating Budget	Capital Reserve	1,000,000	968,925	502,475	502,525
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	850,000	1,150,000	1,150,200	1,150,400
Restricted for General Operating Budget	Legal Reserve	348,781	468,243	274,700	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	\$14,005	\$14,784	\$15,473	\$16,050	\$15,788
Total Classroom Instruction	\$7,850	\$8,625	\$8,930	\$9,280	\$9,159
Classroom-Salaries and Benefits	\$7,441	\$8,236	\$8,626	\$8,899	\$8,863
Classroom-General Supplies and Textbooks	\$273	\$300	\$221	\$263	\$189
Classroom-Purchased Services	\$136	\$89	\$82	\$119	\$107
Total Support Services	\$2,852	\$2,877	\$3,068	\$3,014	\$3,165
Support Services-Salaries and Benefits	\$2,135	\$2,170	\$2,367	\$2,350	\$2,535
Total Administrative Costs	\$1,307	\$1,337	\$1,386	\$1,503	\$1,379
Administration Salaries and Benefits	\$1,067	\$1,157	\$1,248	\$1,260	\$1,242
Total Operations and Maintenance of Plant	\$1,629	\$1,559	\$1,671	\$1,823	\$1,688
Operations and Maintenance-Salaries and Benefits	\$929	\$983	\$1,059	\$1,063	\$1,116
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$300	\$313	\$349	\$357	\$329
Total Equipment Costs	\$193	\$101	\$0	\$31	\$0
Legal Costs	\$22	\$17	\$24	\$22	\$24
Employee Benefits as a percentage of salaries*	29.12%	29.44%	35.23%	34.46%	31.93%

*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.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Chapter 192/193 Services-Bergen County Educational Services	0
Nursing Services	Non-Public Nursing services-Northern Regional Educational Services Commission	0
Transportation Services, including Fuel	Northern Regional Educational Services Commission for transportation	0
Transportation Services, including Fuel	Sussex County Regional Cooperative for transportation	0
Transportation Services, including Fuel	Fuel - Borough of Hawthorne	0
Purchasing	Educational Consortium for ERATE	0
Purchasing	Morris County Educational Services Commission	0
Purchasing	Educational Data Services	0
Purchasing	Educational Services Commission of NJ	0
Municipal/Public Works	Concrete work	0
Municipal/Public Works	Facility sharing with Borough of Hawthorne	0
Municipal/Public Works	Shredding services	0
Municipal/Public Works	Security/Police	0
Municipal/Public Works	Municipal Alliance: Drug awareness programs	0
Insurance Coverages and Benefits	Northeast BC School Board Insurance Group	0

ID=Hawthorne Borough

Category	Amount
(A) General Fund School Levy	38,244,170
(D) Total School Levy	39,255,311
(B) Estimated Net Taxable Valuation (as of 10/01/18)	1,220,764,013
(H) Estimated Equalized Valuation (as of 10/01/18)	2,590,205,266
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	3.1328
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	3.2156
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.4765
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.5155

Name=Gertrude Engle

Category	Measure
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$137,639
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	23
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	15
Description of Other Contracted Non-Working Days	Holidays, Recess
Total Allowances Amount	\$5,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,987
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$14,119
Contractual Post-Employment Benefit Description of Payout of Sick days	Per district policy
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per district policy
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Gertrude Engle

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=Richard Spirito

Category	Measure
Job Title	Superintendent
Job Title II	None Reported
Base Annual Salary Amount	\$178,183
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	07/01/19
End Date of Contract	06/30/22
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	13
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$39,904
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$504
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$16,087
Contractual Post-Employment Benefit Description of Payout of Sick days	Per district policy
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per district policy
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Richard Spirito

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=Roberta Massey

Category	Measure
Job Title	Administrative Assistant
Job Title II	None Reported
Base Annual Salary Amount	\$85,860
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	240
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	6
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	23
Description of Other Contracted Non-Working Days	Holidays, Recess
Total Allowances Amount	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$279
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$9,718
Contractual Post-Employment Benefit Description of Payout of Sick days	Per district policy
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per district policy
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Roberta Massey

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=Scott Chamberin

Category	Measure
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Building and Grounds
Base Annual Salary Amount	\$102,555
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	15
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	12
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	\$5,250
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$279
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$6,146
Contractual Post-Employment Benefit Description of Payout of Sick days	Per district policy
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per district policy
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Scott Chamberin

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