

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	789.0	809.0	838.0
On Roll Special Ed Full-Time	111.0	113.0	137.0
On Roll Subtotal	900.0	922.0	975.0
In Private School Placements	8.0	7.0	8.0
Sent to Other Districts Special Ed	0.0	0.0	1.0
Received	18.0	20.0	19.0

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	19,470,149	20,014,879	20,764,389
	Total Tuition	10-1300	58,900	59,160	56,000
	Unrestricted Miscellaneous Revenues	10-1XXX	84,974	22,000	29,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	100	100
	Total Revenues from Local Sources		19,614,023	20,096,139	20,849,489
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	178,676	178,676	178,676
	Extraordinary Aid	10-3131	260,267	0	0
	Categorical Special Education Aid	10-3132	593,490	643,778	733,740
	Categorical Security Aid	10-3177	17,287	17,287	17,287
	Other State Aids	10-3XXX	18,546	0	0
	Total Revenues from State Sources		1,068,266	839,741	929,703
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	267,985	140,533
	Withdrawal from Capital Reserve for Local Share	10-307	0	16,775	0
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	755,000	248,500
	Withdrawal from Maintenance Reserve	10-310	0	166,300	332,151
	Transfers from Other Funds	10-5200	68,753	1,190	0
	Other Financing Sources	10-5XXX	0	51,285	0
	Adjustment for Prior Year Encumbrances		0	58,588	0
	Actual Revenues (Over)/Under Expenditures		43,883	0	0
General Fund Revenues	Total Operating Budget		20,794,925	22,253,003	22,500,376
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	34,769	59,996	10,000
	Total Revenues from Local Sources	20-1XXX	34,769	59,996	10,000
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	108,190	132,512	91,903
	Title II	20-4451-4455	17,085	29,531	16,558
	Title IV	20-4471-4474	7,886	15,308	6,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	251,210	235,173	188,139
	Total Revenues from Federal Sources		384,371	412,524	302,600
Special Revenue Fund Revenues	Total Grants and Entitlements		419,140	472,520	312,600

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	639,112	635,813	625,850
	Total Revenues from Local Sources		639,112	635,813	625,850
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		639,112	635,813	625,850
Debt Service Fund Revenues	Total Repayment of Debt		639,112	635,813	625,850
All Fund Revenues	Total Revenues/Sources		21,853,177	23,361,336	23,438,826
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		21,853,177	23,361,336	23,438,826

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	5,462,465	5,990,035	6,118,803
	Special Education-Instruction	11-2XX-100-XXX	1,852,945	2,177,568	2,255,032
	Basic Skills/Remedial-Instruction	11-230-100-XXX	677,589	607,247	598,273
	Bilingual Education-Instruction	11-240-100-XXX	102,670	103,452	104,170
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	72,414	87,249	82,699
	School-Sponsored Athletics-Instruction	11-402-100-XXX	67,991	74,665	74,930
	Before/After School Programs	11-421-XXX-XXX	7,038	22,976	15,280
	Summer School	11-422-XXX-XXX	42,347	50,485	50,515
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	552,866	330,654	629,105
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	53,586	74,819	21,670
	Undistributed Expenditures-Health Services	11-000-213-XXX	249,816	353,772	359,865
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	467,360	564,231	601,080
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	176,474	247,474	284,352
	Undistributed Expenditures-Guidance	11-000-218-XXX	212,514	256,397	276,933
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	466,889	524,509	585,902
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	155,907	182,653	172,147
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	415,866	443,709	454,189
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	49,950	51,536	58,805
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	426,953	447,641	444,944
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	985,846	1,008,321	977,074
	Undistributed Expenditures-Central Services	11-000-251-XXX	311,361	321,375	331,320
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	20,414	34,363	25,811
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,495,684	1,924,062	2,040,280
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,264,839	1,307,810	1,327,272
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,552,064	4,156,811	4,306,421
	Undistributed Expenditures-Food Services	11-000-310-930	7,699	7,000	7,000
		Total Undistributed Expenditures		11,866,088	12,237,137
General Fund Current Expenses	Total General Current Expense		20,151,547	21,350,814	22,203,872

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	115,244	36,050	8,450
	Facilities Acquisition and Construction Services	12-000-400-XXX	528,134	866,039	287,954
	Interest Deposit to Capital Reserve	10-604	0	100	100
	Total Capital Outlay		643,378	902,189	296,504
General Fund Expenses and Transfers	General Fund Grand Total		20,794,925	22,253,003	22,500,376
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	34,769	59,996	10,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	108,190	132,512	91,903
	Title II	20-XXX-XXX-XXX	17,085	29,531	16,558
	Title IV	20-XXX-XXX-XXX	7,886	15,308	6,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	251,210	235,173	188,139
	Total Federal Projects	20-XXX-XXX-XXX	384,371	412,524	302,600
Special Revenue Fund Expenses	Total Special Revenue Funds		419,140	472,520	312,600
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	639,112	635,813	625,850
	Total Debt Service Funds		639,112	635,813	625,850
All Fund Expenses	Total Expenditures/Appropriations		21,853,177	23,361,336	23,438,826
Expenses Net of Transfers	Total Expenditures Net of Transfers		21,853,177	23,361,336	23,438,826

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	2,213,377	2,072,072	1,282,897	1,034,497
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	400,000	498,451	332,151	0
	Legal Reserve	288,705	283,876	140,533	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	645,107	697,317	443,748	443,748
	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	\$18,945	\$20,505	\$20,524	\$21,376	\$20,767
Total Classroom Instruction	\$11,050	\$11,596	\$12,105	\$12,537	\$12,152
Classroom-Salaries and Benefits	\$10,093	\$10,925	\$11,158	\$11,485	\$11,204
Classroom-General Supplies and Textbooks	\$486	\$322	\$482	\$583	\$617
Classroom-Purchased Services	\$472	\$350	\$465	\$469	\$332
Total Support Services	\$3,057	\$3,070	\$3,441	\$3,601	\$3,531
Support Services-Salaries and Benefits	\$2,230	\$2,441	\$2,592	\$2,737	\$2,599
Total Administrative Costs	\$2,351	\$2,449	\$2,299	\$2,485	\$2,345
Administration Salaries and Benefits	\$2,097	\$2,188	\$2,071	\$2,128	\$2,100
Total Operations and Maintenance of Plant	\$2,228	\$3,121	\$2,381	\$2,428	\$2,434
Operations and Maintenance-Salaries and Benefits	\$1,303	\$1,448	\$1,394	\$1,384	\$1,378
Board Contribution to Food Services	\$6	\$9	\$7	\$8	\$7
Total Extracurricular Costs	\$182	\$199	\$222	\$227	\$209
Total Equipment Costs	\$86	\$129	\$37	\$39	\$9
Legal Costs	\$25	\$29	\$32	\$29	\$31
Employee Benefits as a percentage of salaries*	28.93%	29.47%	33.15%	32.67%	32.93%

\*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 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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	Insurance coverage with NJ School Insurance Group.	0
Municipal/Public Works	East Hanover Township for snow plowing, maintenance of fields, sharing equipment, repair of vehicles, dark fiber network and other facility repair needs.	0
	East Hanover Township Resource Officers.	0
Professional Staff Development	Professional Development with regional and other Morris County school districts.	0
Purchasing	ESC of NJ Cooperative Pricing Consortium, Hunterdon County, Somerset County & Union County ESC Pricing Consortiums for supply purchases and service providers.	0
	Educational Data Consortium for time and material repair work and educational supplies.	0
	Alliance for Competitive Energy for gas and electric.	0
	Alliance for Competitive Communication for telephone services.	0
Transportation Services, including Fuel	Shared Services Agreement with Hanover Park Regional High School District to assist with services for route calculations and daily activities.	0
	East Hanover Township fuel services for Maintenance supplies.	0
	Transportation Jointure with Hanover Park Regional High School District for Gen Ed and Special Ed students.	0
	Shared Services Agreement with Hanover Park Regional High School District to assist with services for route calculations and reporting.	0



**Estimated Tax Rates**

Municipality	Category	Amount
E Hanover	(A) General Fund School Levy	20,389,634
	(D) Total School Levy	21,020,466
	(B) Estimated Net Taxable Valuation (as of 02/01/20)	2,533,267,846
	(H) Estimated Equalized Valuation (as of 03/01/20)	3,265,352,123
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.8049
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.8298
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.6244
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.6437

Employee Contract List for District

Name	Category	Measure
Deborah Muscara	Job Title	Business Administrator
	Job Title II	N/A
	Base Annual Salary Amount	\$149,287
	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	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	23
	Contracted Number of Annual Sick Days	14
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$4,700
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$948
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$27,054
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max payout by law.
	Contractual Post-Employment Benefit Description of Payout of Vacation days	21 days @ \$574 daily rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not eligible.
	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
Deborah Muscara	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
Joseph Urso	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	N/A
	Base Annual Salary Amount	\$90,000
	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	07/01/19
	End Date of Contract	06/30/20
	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	0
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
Joseph Urso	Total Allowances Amount	\$5,850
	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	\$5,140
	Contractual Post-Employment Benefit Description of Payout of Sick days	56 days @ \$30
	Contractual Post-Employment Benefit Description of Payout of Vacation days	10 @ \$324 daily rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not eligible
	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	
Joyce Newburg	Job Title	Executive Assistant
	Job Title II	N/A
	Base Annual Salary Amount	\$84,238
	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
Joyce Newburg	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	22
	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$1,000
	Total Bonuses Amount	\$100
	Total Stipends Amount	\$1,200
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,620
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$7,242
	Contractual Post-Employment Benefit Description of Payout of Sick days	101@ \$30
	Contractual Post-Employment Benefit Description of Payout of Vacation days	13 @ \$324 daily rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not eligible
	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
Joyce Newburg	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
Natalee Bartlett	Job Title	Superintendent
	Job Title II	N/A
	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	07/01/17
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	23
	Contracted Number of Annual Sick Days	14
	Contracted Number of Annual Personal Days	5
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$7,645
	Total Bonuses Amount	\$25,437
	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	\$31,626
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout by law.	

Employee Contract List for District

Name	Category	Measure
Natalee Bartlett	Contractual Post-Employment Benefit Description of Payout of Vacation days	25.5 days @ \$652 daily rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not eligible
	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