

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	812.0	789.0	841.0
On Roll Special Ed Full-Time	121.0	111.0	100.0
On Roll Subtotal	933.0	900.0	941.0
In Private School Placements	8.0	8.0	7.0
Received	20.0	18.0	17.0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	18,779,280	19,470,149	20,014,879
	Total Tuition	10-1300	80,838	59,160	59,160
	Unrestricted Miscellaneous Revenues	10-1XXX	170,990	54,938	22,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	100	100
	Total Revenues from Local Sources		19,031,108	19,584,347	20,096,139
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	68,923	178,676	178,676
	Extraordinary Aid	10-3131	228,099	0	0
	Categorical Special Education Aid	10-3132	593,490	593,490	643,778
	Categorical Security Aid	10-3177	17,287	17,287	17,287
	Adjustment Aid	10-3178	368	0	0
	PARCC Readiness Aid	10-3181	9,370	0	0
	Per Pupil Growth Aid	10-3182	9,370	0	0
	Professional Learning Community Aid	10-3183	8,820	0	0
	Other State Aids	10-3XXX	25,655	0	0
	Total Revenues from State Sources		961,382	789,453	839,741
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	169,432	143,343
	Withdrawal from Capital Reserve for Local Share	10-307	0	622,519	0
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	672,750	755,000
	Withdrawal from Maintenance Reserve	10-310	0	151,549	166,300
	Other Financing Sources	10-5XXX	43,343	137,970	0
	Adjustment for Prior Year Encumbrances		0	106,998	0
	Actual Revenues (Over)/Under Expenditures		-382,940	0	0
General Fund Revenues	Total Operating Budget		19,652,893	22,235,018	22,000,523
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	9,637	51,322	10,000
	Total Revenues from Local Sources	20-1XXX	9,637	51,322	10,000

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	88,141	135,147	94,044
	Title II	20-4451-4455	21,453	25,919	14,604
	Title IV	20-4471-4474	4,306	15,694	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	247,361	237,866	190,293
	Total Revenues from Federal Sources		361,261	414,626	306,941
Special Revenue Fund Revenues	Total Grants and Entitlements		370,898	465,948	316,941
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	631,262	639,112	635,813
	Total Revenues from Local Sources		631,262	639,112	635,813
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1	0
	Total Local Repayment of Debt		631,262	639,113	635,813
	Actual Revenues (Over)/Under Expenditures		1	0	0
Debt Service Fund Revenues	Total Repayment of Debt		631,263	639,113	635,813
All Fund Revenues	Total Revenues/Sources		20,655,054	23,340,079	22,953,277
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		20,655,054	23,340,079	22,953,277

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	5,738,520	5,779,365	5,860,608
	Special Education-Instruction	11-2XX-100-XXX	1,785,027	1,886,258	2,074,486
	Basic Skills/Remedial-Instruction	11-230-100-XXX	436,348	671,714	661,331
	Bilingual Education-Instruction	11-240-100-XXX	101,920	101,920	103,420
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	66,433	76,922	87,249
	School-Sponsored Athletics-Instruction	11-402-100-XXX	68,377	71,249	73,945
	Before/After School Programs	11-421-XXX-XXX	9,566	24,450	22,976
	Summer School	11-422-XXX-XXX	68,999	62,105	53,685
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	531,106	761,501	494,572
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	18,950	52,599	74,819
	Undistributed Expenditures-Health Services	11-000-213-XXX	241,903	238,309	350,572
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	646,528	541,586	550,721
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	254,488	173,500	177,284
	Undistributed Expenditures-Guidance	11-000-218-XXX	188,483	218,230	269,138
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	422,265	482,944	507,700
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	110,196	178,642	176,668
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	395,718	410,509	474,209
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	90,482	83,588	49,733
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	419,519	463,800	392,872
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	999,708	975,088	961,946
	Undistributed Expenditures-Central Services	11-000-251-XXX	302,035	312,224	320,238
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	21,420	23,900	3,500
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,793,725	2,494,825	1,914,287
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,268,873	1,374,610	1,317,052
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,367,866	3,933,762	4,144,248
	Undistributed Expenditures-Food Services	11-000-310-930	6,000	6,000	7,000
		Total Undistributed Expenditures		11,079,265	12,725,617
General Fund Current Expenses	Total General Current Expense		19,354,455	21,399,600	21,124,259

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	79,740	114,364	34,500
	Facilities Acquisition and Construction Services	12-000-400-XXX	218,698	568,434	86,664
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	152,520	755,000
	Interest Deposit to Capital Reserve	10-604	0	100	100
	Total Capital Outlay		298,438	835,418	876,264
General Fund Expenses and Transfers	General Fund Grand Total		19,652,893	22,235,018	22,000,523
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	9,637	51,322	10,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	88,141	135,147	94,044
	Title II	20-XXX-XXX-XXX	21,453	25,919	14,604
	Title IV	20-XXX-XXX-XXX	4,306	15,694	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	247,361	237,866	190,293
	Total Federal Projects	20-XXX-XXX-XXX	361,261	414,626	306,941
Special Revenue Fund Expenses	Total Special Revenue Funds		370,898	465,948	316,941
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	631,263	639,113	635,813
	Total Debt Service Funds		631,263	639,113	635,813
All Fund Expenses	Total Expenditures/Appropriations		20,655,054	23,340,079	22,953,277
Expenses Net of Transfers	Total Expenditures Net of Transfers		20,655,054	23,340,079	22,953,277

Advertised Recapitulation of Balances

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
Restricted for General Operating Budget	Capital Reserve	1,873,436	2,213,377	1,144,211	389,311
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	320,542	400,000	248,451	82,151
	Legal Reserve	290,372	288,705	143,343	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	604,002	645,107	442,440	442,440
	Repayment of Debt	1	0	0	0

Advertised Per Pupil Cost Calculations

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	\$17,428	\$18,945	\$18,907	\$21,404	\$20,524
Total Classroom Instruction	\$10,216	\$11,050	\$11,151	\$12,230	\$12,105
Classroom-Salaries and Benefits	\$9,425	\$10,093	\$10,443	\$11,308	\$11,158
Classroom-General Supplies and Textbooks	\$392	\$486	\$357	\$535	\$482
Classroom-Purchased Services	\$399	\$472	\$352	\$387	\$465
Total Support Services	\$2,899	\$3,057	\$3,018	\$3,248	\$3,441
Support Services-Salaries and Benefits	\$2,190	\$2,230	\$2,349	\$2,475	\$2,592
Total Administrative Costs	\$2,167	\$2,351	\$2,243	\$2,505	\$2,299
Administration Salaries and Benefits	\$1,908	\$2,097	\$2,019	\$2,183	\$2,071
Total Operations and Maintenance of Plant	\$1,936	\$2,228	\$2,214	\$3,123	\$2,381
Operations and Maintenance-Salaries and Benefits	\$1,156	\$1,303	\$1,322	\$1,439	\$1,394
Board Contribution to Food Services	\$3	\$6	\$6	\$7	\$7
Total Extracurricular Costs	\$151	\$182	\$196	\$212	\$222
Total Equipment Costs	\$33	\$86	\$47	\$127	\$37
Legal Costs	\$20	\$25	\$31	\$33	\$32
Employee Benefits as a percentage of salaries*	26.67%	28.93%	32.41%	32.24%	33.15%

*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 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
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	East Hanover Township fuel services for Maintenance vehicles.	0
	Transportation Jointure with Hanover Park Regional High School District for Gen Ed and Special Ed Students.	0
	Jointure Agreement with ESC of Morris County for Special Education transportation.	0

Estimated Tax Rates

Municipality	Category	Amount
E Hanover	(A) General Fund School Levy	19,742,514
	(D) Total School Levy	20,379,976
	(B) Estimated Net Taxable Valuation (as of 02/01/19)	2,537,146,046
	(H) Estimated Equalized Valuation (as of 03/01/19)	3,364,905,009
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.7781
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.8033
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.5867
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.6057

Employee Contract List for District

Name	Category	Measure
Bruce D'Amato	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Supervisor Facilities
	Base Annual Salary Amount	\$109,281
	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	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	\$1,470
	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	\$27,260
	Contractual Post-Employment Benefit Description of Payout of Sick days	104.5@ \$30
	Contractual Post-Employment Benefit Description of Payout of Vacation days	56.5 @ \$427 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
Bruce D'Amato	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
Deborah Muscara	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$144,938
	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	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

Employee Contract List for District

Name	Category	Measure
Deborah Muscara	Total Allowances Amount	\$4,200
	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	\$26,419
	Contractual Post-Employment Benefit Description of Payout of Sick days	MAX PAYOUT BY LAW.
	Contractual Post-Employment Benefit Description of Payout of Vacation days	20.5 DAYS @ \$557 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	None Reported
	Base Annual Salary Amount	\$81,864
	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	07/01/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	16
	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	\$600
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$1,200
	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	\$6,786
	Contractual Post-Employment Benefit Description of Payout of Sick days	91@\$30
	Contractual Post-Employment Benefit Description of Payout of Vacation days	13@312 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	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	08/18/17
	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	\$7,574
	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	\$34,560
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	30 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