

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	206.0	212.0	316.0
On Roll Special Ed Full-Time	31.0	18.0	0.0
On Roll Subtotal	237.0	230.0	316.0
In Private School Placements	6.0	6.0	0.0
Sent to Contracted Preschool		1.0	0.0
Sent to Other Districts Regular	95.0	94.0	0.0
Sent to Other Districts Special Ed	17.0	18.0	0.0
In State Facilities	1.0		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	1,482,508	1,482,508	1,512,158
	Transportation Fees from Other Local Education Authorities	10-1420-1440	0	28,000	30,000
	Unrestricted Miscellaneous Revenues	10-1XXX	166,031	5,000	5,000
	Interest Earned on Capital Reserve Funds	10-1XXX	1,396	4,000	8,000
	Total Revenues from Local Sources		1,649,935	1,519,508	1,555,158
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	16,052	16,052	16,052
	Extraordinary Aid	10-3131	73,459	73,459	0
	Categorical Special Education Aid	10-3132	310,863	310,863	310,863
	Equalization Aid	10-3176	3,257,718	3,408,110	3,617,403
	Categorical Security Aid	10-3177	173,154	173,154	173,154
	Total Revenues from State Sources		3,831,246	3,981,638	4,117,472
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	29,120	0
	Withdrawal from Capital Reserve for Local Share	10-307	0	465,000	0
	Other Financing Sources	10-5XXX	68,425	0	53,061
	Adjustment for Prior Year Encumbrances		0	68,303	0
	Actual Revenues (Over)/Under Expenditures		-428,684	0	0
General Fund Revenues	Total Operating Budget		5,120,922	6,063,569	5,725,691
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	6,817	2,500	0
	Total Revenues from Local Sources	20-1XXX	6,817	2,500	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	16,459	0
	Preschool Education Aid	20-3218	27,751	42,920	34,920
	Total Revenues from State Sources		27,751	59,379	34,920
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	254,855	266,607	262,564
	Title II	20-4451-4455	12,241	33,515	20,256
	Title III	20-4491-4494	11,064	2,099	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	66,660	70,247	69,416
	Total Revenues from Federal Sources		344,820	372,468	352,236
Special Revenue Fund Revenues	Total Grants and Entitlements		379,388	434,347	387,156

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
All Fund Revenues	Total Revenues/Sources		5,500,310	6,497,916	6,112,847
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		5,500,310	6,497,916	6,112,847

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	1,059,264	1,058,895	1,048,732
	Special Education-Instruction	11-2XX-100-XXX	197,937	130,964	106,876
	Basic Skills/Remedial-Instruction	11-230-100-XXX	7,658	82,734	0
	Bilingual Education-Instruction	11-240-100-XXX	41,082	41,367	50,873
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	870	6,300	6,300
	School-Sponsored Athletics-Instruction	11-402-100-XXX	0	10,284	12,973
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,088,146	2,110,468	2,355,135
	Undistributed Expenditures-Health Services	11-000-213-XXX	54,865	64,324	81,038
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	26,678	58,000	58,250
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	0	92,400	92,400
	Undistributed Expenditures-Guidance	11-000-218-XXX	0	0	70,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	81,371	136,721	117,560
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	73,909	70,513	74,925
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,016	8,880	900
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	285,223	249,779	273,536
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	78,472	79,000	79,000
	Undistributed Expenditures-Central Services	11-000-251-XXX	43,512	40,889	53,800
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	356,325	373,546	385,348
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	63,431	124,829	138,867
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	594,443	702,894	684,528
	Total Undistributed Expenditures		3,748,391	4,112,243	4,465,287
General Fund Current Expenses	Total General Current Expense		5,055,202	5,442,787	5,691,041
Capital Outlay	Equipment	12-XXX-XXX-730	38,834	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	25,490	126,760	0
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	465,000	0
	Interest Deposit to Capital Reserve	10-604	1,396	4,000	8,000
	Total Capital Outlay		65,720	595,760	8,000

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	25,022	26,650
	General Fund Grand Total		5,120,922	6,063,569	5,725,691
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	6,817	2,500	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	26,451	59,379	34,920
	Support Services	20-218-200-XXX	1,300	0	0
	Total Preschool Education Aid	20-218-XXX-XXX	27,751	59,379	34,920
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	27,751	59,379	34,920
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	254,855	266,607	262,564
	Title II	20-XXX-XXX-XXX	12,241	33,515	20,256
	Title III	20-XXX-XXX-XXX	11,064	2,099	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	66,660	70,247	69,416
	Total Federal Projects	20-XXX-XXX-XXX	344,820	372,468	352,236
Special Revenue Fund Expenses	Total Special Revenue Funds		379,388	434,347	387,156
All Fund Expenses	Total Expenditures/Appropriations		5,500,310	6,497,916	6,112,847
Expenses Net of Transfers	Total Expenditures Net of Transfers		5,500,310	6,497,916	6,112,847

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	550,499	1,020,320	771,113	779,113
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	34,788	0	0	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	213,905	340,913	250,000	250,000
	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	\$12,476	\$12,163	\$9,634	\$14,328	\$10,228
Total Classroom Instruction	\$6,907	\$7,251	\$5,475	\$8,163	\$5,340
Classroom-Salaries and Benefits	\$6,466	\$6,559	\$5,042	\$7,413	\$5,255
Classroom-General Supplies and Textbooks	\$337	\$526	\$387	\$651	\$57
Classroom-Purchased Services	\$103	\$165	\$46	\$99	\$28
Total Support Services	\$1,316	\$1,274	\$1,580	\$2,282	\$1,929
Support Services-Salaries and Benefits	\$1,056	\$1,059	\$1,016	\$1,359	\$1,348
Total Administrative Costs	\$1,966	\$2,039	\$1,346	\$2,024	\$1,572
Administration Salaries and Benefits	\$1,328	\$1,332	\$950	\$1,396	\$1,064
Total Operations and Maintenance of Plant	\$2,283	\$1,562	\$1,159	\$1,750	\$1,297
Operations and Maintenance-Salaries and Benefits	\$454	\$319	\$262	\$385	\$290
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$5	\$5	\$52	\$76	\$64
Total Equipment Costs	\$116	\$161	\$0	\$0	\$0
Legal Costs	\$142	\$112	\$22	\$33	\$36
Employee Benefits as a percentage of salaries*	46.79%	35.60%	40.08%	40.59%	36.73%

*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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
300	Interest Revenue	5,000	Interest from Investments

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	Member of School Alliance Insurance Fund	0
Municipal/Public Works	Inter local service agreement with the Borough of East Newark for lawn care and snow removal	0
Transportation Services, including Fuel	Joint transportation agreements with Kearny and Harrison and utilizes transportation cooperatives for special education transportation	0
	Inter local agreement with the Borough of East Newark for a bus driver and purchase of fuel	0

Estimated Tax Rates

Municipality	Category	Amount
East Newark Bor	(A) General Fund School Levy	1,497,333
	(D) Total School Levy	1,497,333
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	160,863,489
	(H) Estimated Equalized Valuation (as of 10/01/19)	203,050,995
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9308
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9308
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7374
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7374

Employee Contract List for District

Name	Category	Measure
Richard Corbett	Job Title	Superintendent
	Job Title II	principal
	Base Annual Salary Amount	\$146,000
	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	07/01/18
	End Date of Contract	06/30/23
	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$1,800
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,000
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$562
	Contractual Post-Employment Benefit Description of Payout of Sick days	No payout of sick days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max 20 day payout
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of personal days
	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
Richard Corbett	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