

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	202.0	226.0	259.0
On Roll Special Ed Full-Time	19.0	19.0	19.0
On Roll Subtotal	221.0	245.0	278.0
In Private School Placements	5.0	7.0	7.0
Sent to Contracted Preschool	31.0	46.0	40.0
Sent to Other Districts Regular	107.0	98.0	99.0
Sent to Other Districts Special Ed	23.0	24.0	24.0

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	1,512,158	1,512,158	1,542,401
	Total Tax Levy	10-121x	1,512,158	1,512,158	1,542,401
	Unrestricted Miscellaneous Revenues	10-1XXX	231,743	2,000	60,000
	Interest Earned on Capital Reserve Funds	10-1XXX	64,308	2,000	2,000
	Total Revenues from Local Sources		1,808,209	1,516,158	1,604,401
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	16,052	16,052	32,256
	Extraordinary Aid	10-3131	114,095	50,000	50,000
	Categorical Special Education Aid	10-3132	310,863	429,660	413,881
	Equalization Aid	10-3176	4,901,959	6,497,423	6,316,245
	Categorical Security Aid	10-3177	173,154	215,447	181,442
	Total Revenues from State Sources		5,516,123	7,208,582	6,993,824
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	728,172	738,103	1,094,264
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	256,585	0	0
	Transfers from Other Funds	10-5200	32,047	0	0
	Other Financing Sources	10-5XXX	353,167	0	0
	Adjustment for Prior Year Encumbrances		0	17,634	0
	Actual Revenues (Over)/Under Expenditures		-1,097,256	0	0
General Fund Revenues	Total Operating Budget		7,597,047	9,480,477	9,692,489
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	9,968	5,000	5,000
	Total Revenues from Local Sources	20-1XXX	9,968	5,000	5,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	202,916	2,524
	Preschool Education Aid	20-3218	665,546	945,024	924,784
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	5,496	0	0
	Other Restricted Entitlements	20-32XX	0	436,326	0
	Total Revenues from State Sources		671,042	1,584,266	927,308

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	297,411	313,213	220,000
	Title II	20-4451-4455	25,659	37,578	30,000
	Title III	20-4491-4494	5,000	17,759	13,000
	Title IV	20-4471-4474	14,888	28,135	20,000
	IDEA Part B (Handicapped)	20-4420-4429	79,852	75,638	60,000
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	38,725	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	37,625	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	18,875	794	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	19,618	382	0
	ARP-ESSER	20-4540	559,798	513,875	0
	CRRSA Act-ESSER II	20-4534	135,614	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	29,932	0	0
	Other	20-4XXX	253,863	0	0
	CRRSA Act-Mental Health Grant	20-4536	4,250	0	0
	Total Revenues from Federal Sources		1,444,760	1,063,724	343,000
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	102,780	145,000	142,000
Special Revenue Fund Revenues	Total Grants and Entitlements		2,225,059	2,797,990	1,417,308
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	0	56,847	77,134
	Total Revenues from Local Sources		0	56,847	77,134
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	5,562	8,763	195,596
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		5,562	65,610	272,730
Debt Service Fund Revenues	Total Repayment of Debt		5,562	65,610	272,730
All Fund Revenues	Total Revenues/Sources		9,827,668	12,344,077	11,382,527
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	102,780	145,000	142,000
	Total Revenues/Sources Net of Transfers		9,724,888	12,199,077	11,240,527

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,267,872	1,589,846	1,702,251
	Special Education-Instruction	11-2XX-100-XXX	131,673	140,405	143,893
	Basic Skills/Remedial-Instruction	11-230-100-XXX	43,978	62,625	115,254
	Bilingual Education-Instruction	11-240-100-XXX	76,271	69,180	69,833
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	3,800	17,000	13,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	5,664	11,000	9,000
	Before/After School Programs	11-421-XXX-XXX	0	178,000	185,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,321,979	2,607,442	3,278,110
	Undistributed Expenditures-Health Services	11-000-213-XXX	92,036	93,830	102,500
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	18,420	4,000	5,500
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	210,651	256,000	255,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	47,942	87,182	92,465
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	131,475	96,800	100,000
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	188,837	242,365	229,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	0	500	2,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,400	41,000	52,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	346,772	327,701	330,500
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	111,640	97,000	96,000
	Undistributed Expenditures-Central Services	11-000-251-XXX	123,745	125,285	122,456
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	826,424	531,999	500,137
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	343,722	480,732	560,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	639,060	829,520	936,000
	Total Undistributed Expenditures		5,404,103	5,821,356	6,661,668
General Fund Current Expenses	Total General Current Expense		6,933,361	7,889,412	8,899,899
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	0	1,000,000	0
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	256,585	0	0
	Increase In Capital Reserve	10-604	32,047	0	0
	Interest Deposit to Capital Reserve	10-604	64,308	2,000	2,000
	Total Capital Outlay		352,940	1,002,000	2,000

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	0	44,000	46,000
	Total Summer School	13-422-X00-XXX	0	44,000	46,000
Special School Expenses for Other Special School	Other Special Schools-Instruction	13-4XX-100-XXX	2,655	0	0
	Total Other Special Schools	13-4XX-X00-XXX	2,655	0	0
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	2,655	44,000	46,000
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	308,091	545,065	744,590
	General Fund Grand Total		7,597,047	9,480,477	9,692,489
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	102,780	285,434	144,308
	Support Services	20-218-200-XXX	665,546	1,007,506	925,000
	Total Preschool Education Aid	20-218-XXX-XXX	768,326	1,292,940	1,069,308
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	5,496	0	0
	Other	20-XXX-XXX-XXX	0	436,326	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	773,822	1,729,266	1,069,308
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	297,411	313,213	220,000
	Title II	20-XXX-XXX-XXX	25,659	37,578	30,000
	Title III	20-XXX-XXX-XXX	5,000	17,759	13,000
	Title IV	20-XXX-XXX-XXX	14,888	28,135	20,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	79,852	75,638	60,000
	Other	20-XXX-XXX-XXX	253,863	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	135,614	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	29,932	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	4,250	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	559,798	513,875	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	38,725	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	37,625	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	18,875	794	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	19,618	382	0

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Expenses for Federal Projects	Total Federal Projects	20-XXX-XXX-XXX	1,444,760	1,063,724	343,000
Special Revenue Fund Expenses	Total Special Revenue Funds		2,225,059	2,797,990	1,417,308
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	5,562	65,610	272,730
	Total Debt Service Funds		5,562	65,610	272,730
All Fund Expenses	Total Expenditures/Appropriations		9,827,668	12,344,077	11,382,527
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	102,780	145,000	142,000
	Total Expenditures Net of Transfers		9,724,888	12,199,077	11,240,527

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	250,000	314,095	250,000	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,946,606	1,786,376	1,852,471	1,854,471
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	1,466,275	1,832,367	1,094,264	0
	Unemployment Fund	0	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 Special Revenue Fund	Student Activity Fund	12,709	16,200	16,200	16,200
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,614	\$19,870	\$22,895	\$23,287	\$20,916
Total Classroom Instruction	\$8,139	\$7,632	\$13,153	\$12,527	\$11,662
Classroom-Salaries and Benefits	\$7,316	\$6,088	\$10,932	\$8,843	\$9,430
Classroom-General Supplies and Textbooks	\$401	\$338	\$993	\$916	\$400
Classroom-Purchased Services	\$421	\$1,206	\$1,228	\$2,768	\$1,831
Total Support Services	\$3,571	\$5,951	\$4,200	\$4,861	\$4,177
Support Services-Salaries and Benefits	\$2,086	\$2,108	\$3,081	\$2,814	\$2,488
Total Administrative Costs	\$2,687	\$2,786	\$2,754	\$3,065	\$2,719
Administration Salaries and Benefits	\$1,747	\$1,777	\$1,813	\$1,878	\$1,713
Total Operations and Maintenance of Plant	\$2,175	\$3,453	\$2,615	\$2,656	\$2,225
Operations and Maintenance-Salaries and Benefits	\$423	\$500	\$649	\$672	\$622
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$41	\$45	\$149	\$153	\$110
Total Equipment Costs	\$95	\$0	\$0	\$0	\$0
Legal Costs	\$308	\$271	\$275	\$340	\$288
Employee Benefits as a percentage of salaries*	28.11%	33.00%	34.01%	36.94%	36.71%

*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 2024-25 revised appropriations and the 2025-26 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	VARIOUS	60,000	MISCELLANEOUS INCOME/INTEREST INCOME
340	BANKING	2,000	INTEREST ON CAPITAL RESERVE

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Purchasing	PURCHASING - SUPPLIES/SERVICES - ESC/STATE/NATIONAL	0
Special Education Services	TUITION - OUT OF DISTRICT STUDENTS - OTHER LEA	0
Transportation Services, including Fuel	STUDENT TRANSPORTATION - ESC/JOINTURES	0

Estimated Tax Rates

Municipality	Category	Amount
East Newark Bor	(A) General Fund School Levy	1,527,280
	(D) Total School Levy	1,565,847
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	161,539,200
	(H) Estimated Equalized Valuation (as of 10/01/24)	294,081,922
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9455
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9693
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.5193
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.5325

Employee Contract List for District

Name	Category	Measure
DERRIS BROWN	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	N/A
	Base Annual Salary Amount	\$86,000
	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	07/01/24
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	10
	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	\$0
	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
	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
DERRIS BROWN	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
DR. ROSAURA BAGOLIE	Job Title	Superintendent
	Job Title II	N/A
	Base Annual Salary Amount	\$166,000
	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	07/01/22
	End Date of Contract	06/30/27
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	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
DR. ROSAURA BAGOLIE	Total Allowances Amount	\$9,450
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$15,363
	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
	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
NATHLY VERA	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	N/A
	Base Annual Salary Amount	\$81,900
	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
NATHLY VERA	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/24
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	10
	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	\$0
	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
	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
NATHLY VERA	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