

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	226.0	166.0	253.0
On Roll Special Ed Full-Time	19.0	23.0	21.0
On Roll Subtotal	245.0	189.0	274.0
In Private School Placements	7.0	9.0	9.0
Sent to Contracted Preschool	46.0	40.0	60.0
Sent to Other Districts Regular	98.0	107.0	115.0
Sent to Other Districts Special Ed	24.0	22.0	23.0

Hudson			East Newark Boro			
Advertised Revenues						
Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed	
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	1,512,158	1,542,401	1,573,249	
	Total Tax Levy	10-121x	1,512,158	1,542,401	1,573,249	
	Unrestricted Miscellaneous Revenues	10-1XXX	215,487	60,000	60,000	
	Interest Earned on Capital Reserve Funds	10-1XXX	62,852	2,000	2,000	
	Total Revenues from Local Sources		1,790,497	1,604,401	1,635,249	
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	16,052	32,256	41,084	
	Extraordinary Aid	10-3131	130,795	50,000	50,000	
	Categorical Special Education Aid	10-3132	429,660	413,881	455,042	
	Equalization Aid	10-3176	6,497,423	6,316,245	6,189,854	
	Categorical Security Aid	10-3177	215,447	181,442	174,460	
	Total Revenues from State Sources		7,289,377	6,993,824	6,910,440	
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	738,103	1,094,264	1,865,890	
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	44,988	0	
	Adjustment for Prior Year Encumbrances		0	223,749	0	
	Actual Revenues (Over)/Under Expenditures		-2,007,910	0	0	
General Fund Revenues	Total Operating Budget		7,810,067	9,961,226	10,411,579	
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	14,618	5,000	5,000	
	Total Revenues from Local Sources	20-1XXX	14,618	5,000	5,000	
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	2,524	244,872	
	Preschool Education Aid	20-3218	936,794	924,784	1,011,088	
	Total Revenues from State Sources		936,794	927,308	1,255,960	
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	146,111	271,568	190,098	
	Title II	20-4451-4455	1,325	23,980	16,786	
	Title III	20-4491-4494	11,000	12,930	9,051	
	Title IV	20-4471-4474	2,547	18,913	13,239	
	IDEA Part B (Handicapped)	20-4420-4429	75,638	70,924	49,647	
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	38,724	0	0	
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	37,625	0	0	

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	794	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	382	0	0
	ARP-ESSER	20-4540	513,875	0	0
	Other	20-4XXX	126,260	0	0
	Total Revenues from Federal Sources		954,281	398,315	278,821
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	145,000	0	0
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	150,176	155,552
Special Revenue Fund Revenues	Total Grants and Entitlements		2,043,169	1,480,799	1,695,333
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	56,847	77,134	58,354
	Total Revenues from Local Sources		56,847	77,134	58,354
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	8,763	195,596	97,983
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	8,763
	Total Local Repayment of Debt		65,610	272,730	165,100
	Actual Revenues (Over)/Under Expenditures		-8,763	0	0
Debt Service Fund Revenues	Total Repayment of Debt		56,847	272,730	165,100
All Fund Revenues	Total Revenues/Sources		9,910,083	11,714,755	12,272,012
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	145,000	0	0
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	150,176	155,552
	Total Revenues/Sources Net of Transfers		9,765,083	11,564,579	12,116,460

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,402,384	1,725,389	1,729,164
	Special Education-Instruction	11-2XX-100-XXX	138,910	145,634	152,462
	Basic Skills/Remedial-Instruction	11-230-100-XXX	852	115,254	115,254
	Bilingual Education-Instruction	11-240-100-XXX	67,812	69,833	74,367
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	7,200	13,000	13,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	2,997	9,000	9,000
	Before/After School Programs	11-421-XXX-XXX	130,791	185,000	175,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,508,181	3,242,989	3,105,747
	Undistributed Expenditures-Health Services	11-000-213-XXX	94,142	102,500	104,500
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	68,464	5,500	325,500
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	156,870	306,249	20,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	85,287	92,465	96,915
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	113,399	111,558	152,095
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	212,810	229,780	210,541
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	27	1,500	29,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	40,080	52,000	52,670
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	291,486	357,825	348,300
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	95,097	100,845	104,250
	Undistributed Expenditures-Central Services	11-000-251-XXX	121,801	122,456	139,025
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	486,829	502,258	516,075
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	379,201	637,366	625,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	674,354	936,000	1,198,297
	Undistributed Expenditures-Food Services	11-000-310-930	0	0	100,000
	Total Undistributed Expenditures		5,328,028	6,801,291	7,127,915
General Fund Current Expenses for Increased Reserves	Increase In Maintenance Reserve	10-606	0	0	50,000
	Increase In Current Expense Emergency Reserve	10-607	0	0	200,000
General Fund Current Expenses	Total General Current Expense		7,078,974	9,064,401	9,646,162

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	111,380	85,408	0
	Interest Deposit to Capital Reserve	10-604	62,852	2,000	2,000
	Total Capital Outlay		174,232	87,408	2,000
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	35,669	46,000	0
	Total Summer School	13-422-X00-XXX	35,669	46,000	0
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	35,669	46,000	0
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	521,192	763,417	763,417
	General Fund Grand Total		7,810,067	9,961,226	10,411,579
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	132,020	33,644	50,000
	Support Services	20-218-200-XXX	949,774	1,043,840	1,361,512
	Total Preschool Education Aid	20-218-XXX-XXX	1,081,794	1,077,484	1,411,512
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,081,794	1,077,484	1,411,512
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	146,111	271,568	190,098
	Title II	20-XXX-XXX-XXX	1,325	23,980	16,786
	Title III	20-XXX-XXX-XXX	11,000	12,930	9,051
	Title IV	20-XXX-XXX-XXX	2,547	18,913	13,239
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	75,638	70,924	49,647
	Other	20-XXX-XXX-XXX	126,260	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	513,875	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	38,724	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	37,625	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	794	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	382	0	0
	Total Federal Projects	20-XXX-XXX-XXX	954,281	398,315	278,821
Special Revenue Fund Expenses	Total Special Revenue Funds		2,043,169	1,480,799	1,695,333

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	56,847	272,730	165,100
	Total Debt Service Funds		56,847	272,730	165,100
All Fund Expenses	Total Expenditures/Appropriations		9,910,083	11,714,755	12,272,012
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	145,000	0	0
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	150,176	155,552
	Total Expenditures Net of Transfers		9,765,083	11,564,579	12,116,460

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	314,095	330,795	330,795	250,000
	Repayment of Debt	0	8,763	8,763	0
Restricted for General Operating Budget	Capital Reserve	1,786,376	1,849,228	1,806,240	1,808,240
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	50,000
	Legal Reserve	1,832,367	2,879,359	1,785,095	0
	Unemployment Fund	0	0	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	0	0	200,000
	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	16,200	23,724	23,724	23,724
	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	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,870	\$23,711	\$20,916	\$33,520	\$23,573
Total Classroom Instruction	\$7,632	\$9,837	\$11,662	\$18,125	\$12,419
Classroom-Salaries and Benefits	\$6,088	\$7,929	\$9,430	\$15,246	\$10,998
Classroom-General Supplies and Textbooks	\$338	\$199	\$400	\$622	\$420
Classroom-Purchased Services	\$1,206	\$1,710	\$1,831	\$2,257	\$1,000
Total Support Services	\$5,951	\$8,634	\$4,177	\$7,182	\$5,230
Support Services-Salaries and Benefits	\$2,108	\$2,908	\$2,488	\$4,046	\$3,052
Total Administrative Costs	\$2,786	\$2,757	\$2,719	\$4,424	\$2,973
Administration Salaries and Benefits	\$1,777	\$1,743	\$1,713	\$2,210	\$1,549
Total Operations and Maintenance of Plant	\$3,453	\$2,415	\$2,225	\$3,576	\$2,413
Operations and Maintenance-Salaries and Benefits	\$500	\$702	\$622	\$999	\$763
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$422
Total Extracurricular Costs	\$45	\$56	\$110	\$177	\$117
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$271	\$220	\$288	\$476	\$270
Employee Benefits as a percentage of salaries*	33.00%	30.41%	36.71%	37.37%	44.49%

*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.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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.

Estimated Tax Rates

Municipality	Category	Amount
East Newark Bor	(A) General Fund School Levy	1,557,825
	(D) Total School Levy	1,625,569
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	162,699,200
	(H) Estimated Equalized Valuation (as of 10/01/25)	305,423,691
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9575
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9991
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.5101
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.5322

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	\$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	07/01/25
	End Date of Contract	06/30/26
	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	\$170,000
	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)	\$23,745
	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	\$86,000
	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	07/01/25
	End Date of Contract	06/30/26
	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