

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	190.0	210.0	258.0
On Roll Special Ed Full-Time	19.0	19.0	20.0
On Roll Subtotal	209.0	229.0	278.0
In Private School Placements	5.0	3.0	6.0
Sent to Other Districts Regular	100.0	100.0	108.0
Sent to Other Districts Special Ed	17.0	14.0	12.0

Hudson		East Newark Boro			
Advertised Revenues					
Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,512,158	1,512,158	1,512,158
	Unrestricted Miscellaneous Revenues	10-1XXX	347,580	2,000	2,000
	Interest Earned on Capital Reserve Funds	10-1XXX	2,321	2,000	2,000
	Total Revenues from Local Sources		1,862,059	1,516,158	1,516,158
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	16,052	16,052	16,052
	Extraordinary Aid	10-3131	0	50,000	50,000
	Categorical Special Education Aid	10-3132	310,863	310,863	310,863
	Equalization Aid	10-3176	3,603,933	3,874,770	4,901,959
	Categorical Security Aid	10-3177	173,154	173,154	173,154
	Total Revenues from State Sources		4,104,002	4,424,839	5,452,028
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	441,664	1,357,739	728,172
	Adjustment for Prior Year Encumbrances		0	111,472	0
	Actual Revenues (Over)/Under Expenditures		-918,813	0	0
General Fund Revenues	Total Operating Budget		5,488,912	7,410,208	7,696,358
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	2,749	0	5,000
	Total Revenues from Local Sources	20-1XXX	2,749	0	5,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	338,899	690,395	668,070
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	0	5,317	0
	Other Restricted Entitlements	20-32XX	20,000	299,997	250,000
	Total Revenues from State Sources		358,899	995,709	918,070
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	240,908	317,440	300,000
	Title II	20-4451-4455	29,065	52,232	50,000
	Title III	20-4491-4494	0	3,316	3,000
	Title IV	20-4471-4474	6,481	31,891	30,000
	ARP-IDEA Preschool	20-4409	1,037	0	0
	ARP-IDEA Basic	20-4419	12,255	0	0
	IDEA Part B (Handicapped)	20-4420-4429	64,766	70,335	70,000
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	50,000	50,000

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	2,375	37,625	37,000
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	9,031	30,968	30,000
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	0	45,000	45,000
	ARP-ESSER	20-4540	261,604	1,455,802	1,455,000
	CARES Act Education Stabilization Fund	20-4530	105,669	0	0
	CRRSA Act-ESSER II	20-4534	448,568	304,118	290,000
	CRRSA Act-Learning Acceleration Grant	20-4535	4,158	29,932	29,000
	CRRSA Act-Mental Health Grant	20-4536	40,750	0	0
	Total Revenues from Federal Sources		1,226,667	2,428,659	2,389,000
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	102,780
Special Revenue Fund Revenues	Total Grants and Entitlements		1,585,566	3,429,368	3,414,850
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	0	0	5,562
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		0	0	5,562
Debt Service Fund Revenues	Total Repayment of Debt		0	0	5,562
All Fund Revenues	Total Revenues/Sources		7,074,478	10,839,576	11,116,770
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	102,780
	Total Revenues/Sources Net of Transfers		7,074,478	10,839,576	11,013,990

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,198,909	1,262,985	1,585,826
	Special Education-Instruction	11-2XX-100-XXX	106,454	135,324	133,572
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	72,001	149,630
	Bilingual Education-Instruction	11-240-100-XXX	0	64,052	108,950
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	24,802	16,300	17,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	1,885	35,000	9,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,161,877	2,210,978	2,372,635
	Undistributed Expenditures-Health Services	11-000-213-XXX	82,692	106,892	90,267
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	0	66,910	25,000
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	49,452	62,190	137,450
	Undistributed Expenditures-Guidance	11-000-218-XXX	0	63,077	50,516
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	271,995	236,274	141,208
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	77,112	95,198	243,800
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	0	17,370	9,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	319,196	315,071	323,200
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	135,816	121,330	133,500
	Undistributed Expenditures-Central Services	11-000-251-XXX	47,905	100,180	122,250
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	319,230	1,122,772	442,052
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	76,404	266,560	150,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	575,672	854,304	848,000
	Total Undistributed Expenditures		4,117,351	5,639,106	5,088,878
General Fund Current Expenses	Total General Current Expense		5,449,401	7,224,768	7,092,856
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	0	0	420,000
	Interest Deposit to Capital Reserve	10-604	2,321	2,000	2,000
	Total Capital Outlay		2,321	2,000	422,000
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	0	32,000	17,000
	Total Summer School	13-422-X00-XXX	0	32,000	17,000
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	0	32,000	17,000

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	37,190	151,440	164,502
	General Fund Grand Total		5,488,912	7,410,208	7,696,358
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	105,736	279,308	103,780
	Support Services	20-218-200-XXX	233,163	411,087	667,070
	Total Preschool Education Aid	20-218-XXX-XXX	338,899	690,395	770,850
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	0	5,317	0
	Other	20-XXX-XXX-XXX	20,000	299,997	250,000
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	358,899	995,709	1,020,850
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	240,908	317,440	300,000
	Title II	20-XXX-XXX-XXX	29,065	52,232	50,000
	Title III	20-XXX-XXX-XXX	0	3,316	3,000
	Title IV	20-XXX-XXX-XXX	6,481	31,891	30,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	64,766	70,335	70,000
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	12,255	0	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	1,037	0	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	105,669	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	448,568	304,118	290,000
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	4,158	29,932	29,000
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	40,750	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	261,604	1,455,802	1,455,000
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	50,000	50,000
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	2,375	37,625	37,000
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	9,031	30,968	30,000
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	45,000
	Total Federal Projects	20-XXX-XXX-XXX	1,226,667	2,428,659	2,389,000
Special Revenue Fund Expenses	Total Special Revenue Funds		1,585,566	3,429,368	3,414,850

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	0	0	5,562
	Total Debt Service Funds		0	0	5,562
All Fund Expenses	Total Expenditures/Appropriations		7,074,478	10,839,576	11,116,770
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	102,780
	Total Expenditures Net of Transfers		7,074,478	10,839,576	11,013,990

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	302,255	360,718	250,000	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	912,644	914,966	916,966	918,966
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	1,666,685	1,975,193	728,172	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	6,588	9,337	4,337	4,337
	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	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,201	\$16,029	\$20,686	\$24,716	\$17,252
Total Classroom Instruction	\$6,561	\$8,196	\$9,103	\$10,858	\$9,403
Classroom-Salaries and Benefits	\$6,276	\$7,825	\$8,485	\$9,720	\$8,368
Classroom-General Supplies and Textbooks	\$135	\$231	\$458	\$648	\$250
Classroom-Purchased Services	\$149	\$141	\$159	\$490	\$786
Total Support Services	\$1,905	\$3,447	\$4,119	\$5,225	\$3,401
Support Services-Salaries and Benefits	\$1,589	\$2,683	\$2,809	\$3,213	\$2,703
Total Administrative Costs	\$2,160	\$2,677	\$2,460	\$2,960	\$2,572
Administration Salaries and Benefits	\$1,328	\$1,740	\$1,464	\$1,938	\$1,708
Total Operations and Maintenance of Plant	\$1,537	\$1,564	\$4,706	\$5,313	\$1,745
Operations and Maintenance-Salaries and Benefits	\$420	\$524	\$686	\$778	\$397
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$32	\$131	\$222	\$277	\$112
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$271	\$258	\$239	\$295	\$224
Employee Benefits as a percentage of salaries*	24.29%	30.41%	37.77%	36.79%	31.80%

*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 2022-23 revised appropriations and the 2023-24 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	2,000	MISCELLANEOUS INCOME
340	BANKING	2,000	INTEREST ON CAPITAL RESERVE
765	21 ST CENTURY GRANT	250,000	COMPETITIVE GRANT
890	STATE OF NEW JERSEY	5,562	TYPE I SCHOOL DISTRICT FUNDS TRANSFERRED TO BOEOUGH

Estimated Tax Rates

Municipality	Category	Amount
East Newark Bor	(A) General Fund School Levy	1,512,158
	(D) Total School Levy	1,512,158
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	157,516,694
	(H) Estimated Equalized Valuation (as of 10/01/22)	247,675,212
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9600
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9600
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6105
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.6105

Employee Contract List for District

Name	Category	Measure
DERRIS BROWN	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	SUPERVISOR OF INSTRUCTION
	Base Annual Salary Amount	\$78,000
	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	06/30/23
	Contracted Number of Annual Work Days	220
	Contracted Number of Annual Vacation Days	0
	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	SUPERINTENDENT/PRINCIPAL
	Base Annual Salary Amount	\$158,500
	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)	\$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
	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
NICOLE RIOS	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	SUPERVISOR OF INSTRUCTION
	Base Annual Salary Amount	\$78,000
	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
NICOLE RIOS	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	08/15/22
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	220
	Contracted Number of Annual Vacation Days	0
	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
NICOLE RIOS	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