

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	220.0	206.0	280.0
On Roll Special Ed Full-Time	33.0	31.0	54.0
On Roll Subtotal	253.0	237.0	334.0
In Private School Placements	5.0	6.0	0.0
Sent to Other Districts Regular	104.0	95.0	0.0
Sent to Other Districts Special Ed	11.0	17.0	0.0
In State Facilities		1.0	0.0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,482,508	1,482,508	1,482,508
Transportation Fees From Other LEAs	10-1420-1440	0	0	28,000
Unrestricted Miscellaneous Revenues	10-1XXX	0	0	5,000
Interest Earned On Capital Reserve Funds	10-1XXX	0	3,000	4,000
Other Restricted Miscellaneous Revenues	10-1XXX	16,007	0	0
Subtotal - Revenues From Local Sources		1,498,515	1,485,508	1,519,508
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	8,356	16,052	16,052
Categorical Special Education Aid	10-3132	216,241	310,863	310,863
Equalization Aid	10-3176	3,238,629	3,257,718	3,408,110
Categorical Security Aid	10-3177	27,928	173,154	173,154
Under Adequacy Aid	10-3180	72,274	0	0
PARCC Readiness Aid	10-3181	4,030	0	0
Per Pupil Growth Aid	10-3182	4,030	0	0
Professional Learning Community Aid	10-3183	4,100	0	0
Host District Support Aid	10-3184	3,257	0	0
Subtotal - Revenues From State Sources		3,578,845	3,757,787	3,908,179
Budgeted Fund Balance - Operating Budget	10-303	0	38,088	29,120
Adjustment For Prior Year Encumbrances		0	200,264	0
Actual Revenues (Over)/Under Expenditures		153,108	0	0
Total Operating Budget		5,230,468	5,481,647	5,456,807
Grants and Entitlements:				

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	0	0	16,459
Preschool Education Aid	20-3218	33,344	46,541	42,920
Total Revenues From State Sources		33,344	46,541	59,379
Revenues from Federal Sources:				
Title I	20-4411-4416	262,958	262,851	262,564
Title II	20-4451-4455	8,430	22,556	20,256
I.D.E.A. Part B (Handicapped)	20-4420-4429	102,650	69,416	69,416
Total Revenues From Federal Sources		374,038	354,823	352,236
Total Grants And Entitlements		407,382	401,364	411,615
Total Revenues/Sources		5,637,850	5,883,011	5,868,422
Total Revenues/Sources Net of Transfers		5,637,850	5,883,011	5,868,422

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	925,571	1,056,488	1,032,325
Special Education - Instruction	11-2XX-100-XXX	267,761	207,527	130,964
Basic Skills/Remedial - Instruction	11-230-100-XXX	0	0	82,734
Bilingual Education - Instruction	11-240-100-XXX	8,924	41,119	41,367
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	1,062	0	7,500
School-Sponsored Athletics - Instruction	11-402-100-XXX	0	13,034	9,084
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,019,760	2,140,382	2,139,732
Undist. Expenditures - Health Services	11-000-213-XXX	52,439	62,438	64,324
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	383	26,000	58,000
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	0	0	92,400
Undist. Expenditures - Child Study Teams	11-000-219-XXX	118,251	126,445	136,721
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	66,073	73,988	70,513
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	3,072	3,019	0
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	9,474	5,600	8,800
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	280,014	292,582	238,779
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	78,782	86,663	79,000
Undist. Expend. - Central Services	11-000-251-XXX	34,554	37,973	40,889
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	545,304	453,204	361,952
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	6,465	85,627	79,829
Personal Services - Employee Benefits	11-XXX-XXX-2XX	756,403	705,233	702,894
Total Undistributed Expenditures		3,970,974	4,099,154	4,073,833
Total General Current Expense		5,174,292	5,417,322	5,377,807
Capital Expenditures:				

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Equipment	12-XXX-XXX-730	29,453	26,000	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	26,723	35,325	75,000
Interest Deposit To Capital Reserve	10-604	0	3,000	4,000
Total Capital Outlay		56,176	64,325	79,000
General Fund Grand Total		5,230,468	5,481,647	5,456,807
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	33,344	46,541	59,379
Total Preschool Education Aid	20-218-XXX-XXX	33,344	46,541	59,379
Total State Projects	20-XXX-XXX-XXX	33,344	46,541	59,379
Federal Projects:				
Title I	20-XXX-XXX-XXX	262,958	262,851	262,564
Title II	20-XXX-XXX-XXX	0	22,556	20,256
Title III	20-XXX-XXX-XXX	8,430	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	102,650	69,416	69,416
Total Federal Projects	20-XXX-XXX-XXX	374,038	354,823	352,236
Total Special Revenue Funds		407,382	401,364	411,615
Total Expenditures/Appropriations		5,637,850	5,883,011	5,868,422
Total Expenditures Net of Transfers		5,637,850	5,883,011	5,868,422

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
Unrestricted	General Operating Budget	525,324	213,905	279,120	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	550,499	550,499	553,499	557,499
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	34,788	34,788	0	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

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	\$9,952	\$12,476	\$11,090	\$13,662	\$9,634
Total Classroom Instruction	\$5,546	\$6,907	\$6,221	\$7,794	\$5,475
Classroom-Salaries and Benefits	\$5,195	\$6,466	\$5,704	\$7,229	\$5,042
Classroom-General Supplies and Textbooks	\$272	\$337	\$403	\$324	\$387
Classroom-Purchased Services	\$79	\$103	\$114	\$240	\$46
Total Support Services	\$1,128	\$1,316	\$1,407	\$1,607	\$1,580
Support Services-Salaries and Benefits	\$869	\$1,056	\$1,172	\$1,217	\$1,016
Total Administrative Costs	\$1,601	\$1,966	\$1,359	\$2,146	\$1,346
Administration Salaries and Benefits	\$862	\$1,328	\$932	\$1,332	\$950
Total Operations and Maintenance of Plant	\$1,663	\$2,283	\$2,022	\$2,023	\$1,159
Operations and Maintenance-Salaries and Benefits	\$391	\$454	\$500	\$384	\$262
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$14	\$5	\$48	\$55	\$52
Total Equipment Costs	\$0	\$116	\$0	\$110	\$0
Legal Costs	\$38	\$142	\$55	\$125	\$22
Employee Benefits as a percentage of salaries*	32.01%	46.79%	51.26%	40.67%	40.08%

*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.

Unusual Revenues and Appropriations

Item	Line Number	Source	Amount	Explanation
1	300	Interest Income	5,000	Interest Income
1	250	Kearny BOE	28,000	Joint Transportation Agreement

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Transportation Services, including Fuel	School district has joint transportation agreements with Kearny and Harrison and utilizes transportation cooperatives for special education transportation	0
Transportation Services, including Fuel	District has an interlocal service agreement with the Borough East Newark for a bus driver and purchase of diesel fuel	0
Municipal/Public Works	District has an interlocal service agreement with the Borough East Newark for lawn care and snow removal services	0
Insurance Coverages and Benefits	District is a member of School Alliance Insurance Fund	5,000

ID=East Newark Bor

Category	Amount
(A) General Fund School Levy	1,482,508
(D) Total School Levy	1,482,508
(B) Estimated Net Taxable Valuation (as of 10/01/18)	158,338,365
(H) Estimated Equalized Valuation (as of 10/01/18)	196,850,560
(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.9363
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.9363
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.7531
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.7531

Name=Richard Corbett

Category	Measure
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)	\$738
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 payment for sick days
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum of 20 days of per diem
Contractual Post-Employment Benefit Description of Payout of Personal days	No payment for personal days
Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Name=Richard Corbett

Category	Measure
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