

**Advertised Enrollments**

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

## Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,482,508	1,482,508	1,482,508
	Transportation Fees from Other Local Education Authorities	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
	Total Revenues from Local Sources			1,498,515	1,485,508
General Fund 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
	Total Revenues from State Sources			3,578,845	3,757,787
General Fund Revenues from Other Sources	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
General Fund Revenues	Total Operating Budget		5,230,468	5,481,647	5,456,807
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year 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
Special Revenue Fund 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
Special Revenue Fund Revenues	Total Grants and Entitlements		407,382	401,364	411,615

**Advertised Revenues**

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
All Fund Revenues	Total Revenues/Sources		5,637,850	5,883,011	5,868,422
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		5,637,850	5,883,011	5,868,422

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for 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-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	1,062	0	7,500
	School-Sponsored Athletics-Instruction	11-402-100-XXX	0	13,034	9,084
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,019,760	2,140,382	2,139,732
	Undistributed Expenditures-Health Services	11-000-213-XXX	52,439	62,438	64,324
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	383	26,000	58,000
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	0	0	92,400
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	118,251	126,445	136,721
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	66,073	73,988	70,513
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	3,072	3,019	0
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	9,474	5,600	8,800
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	280,014	292,582	238,779
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	78,782	86,663	79,000
	Undistributed Expenditures-Central Services	11-000-251-XXX	34,554	37,973	40,889
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	545,304	453,204	361,952
	Undistributed Expenditures-Student Transportation Services	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
General Fund Current Expenses	Total General Current Expense		5,174,292	5,417,322	5,377,807
Capital Outlay	Equipment	12-XXX-XXX-730	29,453	26,000	0
	Facilities Acquisition and Construction Services	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
General Fund Expenses and Transfers	General Fund Grand Total		5,230,468	5,481,647	5,456,807

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid 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
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	33,344	46,541	59,379
Special Revenue Fund Expenses for 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
Special Revenue Fund Expenses	Total Special Revenue Funds		407,382	401,364	411,615
All Fund Expenses	Total Expenditures/Appropriations		5,637,850	5,883,011	5,868,422
Expenses Net of Transfers	Total Expenditures Net of Transfers		5,637,850	5,883,011	5,868,422

**Advertised Recapitulation of Balances**

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
Restricted for General Operating Budget	Capital Reserve	550,499	550,499	553,499	557,499
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	34,788	34,788	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	525,324	213,905	279,120	250,000
	Repayment of Debt	0	0	0	0

### Advertised Per Pupil Cost Calculations

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**

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

Shared Services

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

**Estimated Tax Rates**

Municipality	Category	Amount
East Newark Bor	(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

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)	\$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
	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