

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	212.0	189.0	199.0
On Roll Special Ed Full-Time	18.0	22.0	25.0
On Roll Subtotal	230.0	211.0	224.0
In Private School Placements	6.0	6.0	6.0
Sent to Contracted Preschool	1.0		0.0
Sent to Other Districts Regular	94.0	92.0	91.0
Sent to Other Districts Special Ed	18.0	18.0	17.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,482,508	1,512,158	1,512,158
	Transportation Fees from Other Local Education Authorities	10-1420-1440	0	30,000	0
	Unrestricted Miscellaneous Revenues	10-1XXX	49,525	5,000	2,000
	Interest Earned on Capital Reserve Funds	10-1XXX	3,807	8,000	2,000
	Total Revenues from Local Sources		1,535,840	1,555,158	1,516,158
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	16,052	16,052	16,052
	Extraordinary Aid	10-3131	58,463	0	50,000
	Categorical Special Education Aid	10-3132	310,863	310,863	310,863
	Equalization Aid	10-3176	3,408,110	3,617,403	3,603,933
	Categorical Security Aid	10-3177	173,154	173,154	173,154
	Total Revenues from State Sources		3,966,642	4,117,472	4,154,002
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	0	419,664
	Other Financing Sources	10-5XXX	0	53,061	0
	Adjustment for Prior Year Encumbrances		0	329,148	0
	Actual Revenues (Over)/Under Expenditures		-107,267	0	0
General Fund Revenues	Total Operating Budget		5,395,215	6,054,839	6,089,824
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	0	5,000
	Other Revenue from Local Sources	20-1XXX	1,840	0	0
	Total Revenues from Local Sources	20-1XXX	1,840	0	5,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	20,934	0	14,315
	Preschool Education Aid	20-3218	42,920	34,920	44,390
	Total Revenues from State Sources		63,854	34,920	58,705
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	251,759	266,637	213,310
	Title II	20-4451-4455	8,384	45,131	36,105
	Title III	20-4491-4494	1,980	2,127	1,702
	Title IV	20-4471-4474	0	17,138	13,710
	I.D.E.A. Part B (Handicapped)	20-4420-4429	54,734	81,772	65,417
	CARES Act Education Stabilization Fund	20-4530	0	191,785	0
	Coronavirus Relief Fund (CRF)	20-4532	0	44,346	0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Total Revenues from Federal Sources		316,857	648,936	330,244
Special Revenue Fund Revenues	Total Grants and Entitlements		382,551	683,856	393,949
All Fund Revenues	Total Revenues/Sources		5,777,766	6,738,695	6,483,773
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		5,777,766	6,738,695	6,483,773

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	983,461	1,199,846	1,222,427
	Special Education-Instruction	11-2XX-100-XXX	106,554	135,359	80,867
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	2,356	0
	Bilingual Education-Instruction	11-240-100-XXX	54,748	50,873	55,877
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	5,116	6,300	7,726
	School-Sponsored Athletics-Instruction	11-402-100-XXX	9,778	13,021	11,782
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,030,122	2,366,733	2,238,226
	Undistributed Expenditures-Health Services	11-000-213-XXX	46,945	88,394	90,621
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	36,054	59,500	60,690
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	58,979	110,090	112,292
	Undistributed Expenditures-Guidance	11-000-218-XXX	0	51,000	50,657
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	130,498	116,986	221,124
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	80,611	74,925	64,375
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,694	2,700	2,754
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	252,039	302,097	278,824
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	75,628	81,329	122,936
	Undistributed Expenditures-Central Services	11-000-251-XXX	42,004	53,800	45,320
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	308,239	408,381	469,348
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	60,668	211,414	252,428
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	491,488	672,422	654,897
	Total Undistributed Expenditures		3,614,969	4,599,771	4,664,492
General Fund Current Expenses	Total General Current Expense		4,774,626	6,007,526	6,043,171
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	126,760	0	0
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	465,000	0	0
	Interest Deposit to Capital Reserve	10-604	3,807	8,000	2,000
	Total Capital Outlay		595,567	8,000	2,000
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	25,022	39,313	44,653
	General Fund Grand Total		5,395,215	6,054,839	6,089,824

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	1,840	0	0
	Student Activity Fund	20-475-XXX-XXX	0	0	5,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	63,854	34,920	58,705
	Total Preschool Education Aid	20-218-XXX-XXX	63,854	34,920	58,705
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	63,854	34,920	58,705
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	251,759	266,637	213,310
	Title II	20-XXX-XXX-XXX	8,384	45,131	36,105
	Title III	20-XXX-XXX-XXX	1,980	2,127	1,702
	Title IV	20-XXX-XXX-XXX	0	17,138	13,710
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	54,734	81,772	65,417
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	191,785	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	44,346	0
	Total Federal Projects	20-XXX-XXX-XXX	316,857	648,936	330,244
Special Revenue Fund Expenses	Total Special Revenue Funds		382,551	683,856	393,949
All Fund Expenses	Total Expenditures/Appropriations		5,777,766	6,738,695	6,483,773
Expenses Net of Transfers	Total Expenditures Net of Transfers		5,777,766	6,738,695	6,483,773

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	1,020,320	559,127	567,127	569,127
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	0	361,201	361,201	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	340,913	308,463	308,463	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,163	\$11,793	\$10,228	\$16,655	\$16,340
Total Classroom Instruction	\$7,251	\$6,557	\$5,340	\$9,024	\$8,312
Classroom-Salaries and Benefits	\$6,559	\$5,908	\$5,255	\$8,706	\$8,007
Classroom-General Supplies and Textbooks	\$526	\$565	\$57	\$147	\$141
Classroom-Purchased Services	\$165	\$84	\$28	\$171	\$164
Total Support Services	\$1,274	\$1,861	\$1,929	\$2,891	\$3,274
Support Services-Salaries and Benefits	\$1,059	\$1,459	\$1,348	\$1,876	\$2,314
Total Administrative Costs	\$2,039	\$1,883	\$1,572	\$2,537	\$2,412
Administration Salaries and Benefits	\$1,332	\$1,280	\$1,064	\$1,735	\$1,642
Total Operations and Maintenance of Plant	\$1,562	\$1,404	\$1,297	\$2,071	\$2,226
Operations and Maintenance-Salaries and Benefits	\$319	\$351	\$290	\$429	\$433
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$5	\$66	\$64	\$98	\$92
Total Equipment Costs	\$161	\$0	\$0	\$0	\$0
Legal Costs	\$112	\$45	\$36	\$55	\$53
Employee Benefits as a percentage of salaries*	35.60%	30.17%	36.73%	33.42%	31.03%

*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 2020-21 revised appropriations and the 2021-22 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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	Member of School Alliance Insurance Fund	0
Transportation Services, including Fuel	Joint Cooperative transportation with Kearny & Harrison for special ed students	0

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 10/01/20)	159,243,816
	(H) Estimated Equalized Valuation (as of 10/01/20)	223,291,267
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9496
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9496
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6772
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.6772

Employee Contract List for District

Name	Category	Measure
R. Paul Vizzuso	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$44,000
	Full-Time Equivalent (FTE)	0.4
	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	09/23/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	104
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	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	\$100
	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	Not eligible
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Not eligible
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not eligible
	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
R. Paul Vizzuso	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
Richard Corbett	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$150,000
	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	01/01/21
	End Date of Contract	06/30/25
	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	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	22
	Description of Other Contracted Non-Working Days	Holidays

Employee Contract List for District

Name	Category	Measure
Richard Corbett	Total Allowances Amount	\$2,000
	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	\$30,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	As per contract max payout \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	As per contract max payout \$15,000
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	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	\$5,000
	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	Health Insurance Waiver
	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	