

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	189.0	190.0	231.0
On Roll Special Ed Full-Time	22.0	19.0	22.0
On Roll Subtotal	211.0	209.0	253.0
In Private School Placements	6.0	5.0	5.0
Sent to Other Districts Regular	92.0	100.0	101.0
Sent to Other Districts Special Ed	18.0	17.0	16.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 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	9,156	2,000	2,000
	Interest Earned on Capital Reserve Funds	10-1XXX	17	2,000	2,000
	Total Revenues from Local Sources		1,521,331	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	52,255	50,000	50,000
	Categorical Special Education Aid	10-3132	310,863	310,863	310,863
	Equalization Aid	10-3176	3,474,620	3,603,933	3,874,770
	Categorical Security Aid	10-3177	173,154	173,154	173,154
	Total Revenues from State Sources		4,026,944	4,154,002	4,424,839
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	419,664	1,357,739
	Transfers from Other Funds	10-5200	353,500	0	0
	Adjustment for Prior Year Encumbrances		0	21,295	0
	Actual Revenues (Over)/Under Expenditures		-1,342,252	0	0
General Fund Revenues	Total Operating Budget		4,559,523	6,111,119	7,298,736
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	3	5,000	5,000
	Total Revenues from Local Sources	20-1XXX	3	5,000	5,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	34,920	381,429	575,880
	Total Revenues from State Sources		34,920	381,429	575,880
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	174,458	322,075	257,660
	Title II	20-4451-4455	5,078	49,654	39,723
	Title III	20-4491-4494	1,377	750	600
	Title IV	20-4471-4474	14,567	19,589	15,671
	Arp-Idea Basic	20-4419	76,280	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	0	64,766	51,813
	Arp-ESSER	20-4540	0	1,892,406	946,203
	CARES Act Education Stabilization Fund	20-4530	100,138	95,846	0
	Coronavirus Relief Fund (CRF)	20-4532	44,346	0	0
CRRSA Act-ESSER II	20-4534	11,476	750,218	0	

**Advertised Revenues**

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	CRRSA Act-Learning Acceleration Grant	20-4535	14,950	34,090	0
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
	Total Revenues from Federal Sources		442,670	3,274,394	1,311,670
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-3	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		477,590	3,660,823	1,892,550
All Fund Revenues	Total Revenues/Sources		5,037,113	9,771,942	9,191,286
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		5,037,113	9,771,942	9,191,286

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,013,422	1,272,427	1,260,762
	Special Education-Instruction	11-2XX-100-XXX	77,002	131,524	65,724
	Basic Skills/Remedial-Instruction	11-230-100-XXX	2,482	0	69,701
	Bilingual Education-Instruction	11-240-100-XXX	50,908	55,877	55,952
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	7,726	11,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	7,179	11,782	35,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,841,048	2,188,227	2,352,114
	Undistributed Expenditures-Health Services	11-000-213-XXX	71,520	90,620	106,892
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	19,915	60,690	70,000
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	11,294	86,765	50,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	0	0	55,777
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	171,087	226,651	240,749
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	76,699	64,375	84,568
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,800	2,754	5,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	284,709	280,737	331,477
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	84,884	122,936	116,330
	Undistributed Expenditures-Central Services	11-000-251-XXX	50,381	68,408	68,907
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	321,611	484,036	1,134,039
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	20,514	252,428	265,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	416,241	636,503	854,304
		Total Undistributed Expenditures		3,371,703	4,565,130
General Fund Current Expenses	Total General Current Expense		4,522,696	6,044,466	7,233,296
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	0	20,000	0
	Interest Deposit to Capital Reserve	10-604	17	2,000	2,000
	Total Capital Outlay		17	22,000	2,000
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	0	0	32,000
	Total Summer School	13-422-X00-XXX	0	0	32,000
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	0	0	32,000

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	36,810	44,653	31,440
	General Fund Grand Total		4,559,523	6,111,119	7,298,736
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	0	5,000	5,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	34,920	111,244	248,800
	Support Services	20-218-200-XXX	0	270,185	327,080
	Total Preschool Education Aid	20-218-XXX-XXX	34,920	381,429	575,880
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	34,920	381,429	575,880
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	174,458	322,075	257,660
	Title II	20-XXX-XXX-XXX	5,078	49,654	39,723
	Title III	20-XXX-XXX-XXX	1,377	750	600
	Title IV	20-XXX-XXX-XXX	14,567	19,589	15,671
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	0	64,766	51,813
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	76,280	0	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	100,138	95,846	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	44,346	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	11,476	750,218	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	14,950	34,090	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	1,892,406	946,203
	Total Federal Projects	20-XXX-XXX-XXX	442,670	3,274,394	1,311,670
Special Revenue Fund Expenses	Total Special Revenue Funds		477,590	3,660,823	1,892,550
All Fund Expenses	Total Expenditures/Appropriations		5,037,113	9,771,942	9,191,286
Expenses Net of Transfers	Total Expenditures Net of Transfers		5,037,113	9,771,942	9,191,286

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	308,463	302,255	243,792	191,537
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	559,127	912,644	914,644	916,644
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	361,201	1,666,685	1,305,484	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	6,585	6,588	6,588	6,588
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$11,793	\$12,201	\$16,340	\$19,252	\$20,686
Total Classroom Instruction	\$6,557	\$6,561	\$8,312	\$9,802	\$9,103
Classroom-Salaries and Benefits	\$5,908	\$6,276	\$8,007	\$9,235	\$8,485
Classroom-General Supplies and Textbooks	\$565	\$135	\$141	\$392	\$458
Classroom-Purchased Services	\$84	\$149	\$164	\$175	\$159
Total Support Services	\$1,861	\$1,905	\$3,274	\$4,141	\$4,119
Support Services-Salaries and Benefits	\$1,459	\$1,589	\$2,314	\$2,915	\$2,809
Total Administrative Costs	\$1,883	\$2,160	\$2,412	\$2,735	\$2,460
Administration Salaries and Benefits	\$1,280	\$1,328	\$1,642	\$1,895	\$1,464
Total Operations and Maintenance of Plant	\$1,404	\$1,537	\$2,226	\$2,449	\$4,706
Operations and Maintenance-Salaries and Benefits	\$351	\$420	\$433	\$464	\$686
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$66	\$32	\$92	\$98	\$222
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$45	\$271	\$53	\$107	\$239
Employee Benefits as a percentage of salaries*	30.17%	24.29%	31.03%	31.51%	37.77%

\*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 2021-22 revised appropriations and the 2022-23 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 and Harrison for Special Education 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 10/01/21)	158,673,917
	(H) Estimated Equalized Valuation (as of 10/01/21)	211,610,781
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9530
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9530
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7146
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7146

Employee Contract List for District

Name	Category	Measure
R. Paul Vizzuso	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$45,320
	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	07/01/21
	End Date of Contract	06/30/22
	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	\$200
	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	None Reported
	Base Annual Salary Amount	\$155,000
	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	15
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	17
	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	Per contract max payout
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per contract max payout
	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 payment
	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	
Rosaura Bagolie	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$87,550
	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
Rosaura Bagolie	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	20
	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	17
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$1,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$7,500
	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
	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
Rosaura Bagolie	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
Veronique Pereira	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Supervisor
	Base Annual Salary Amount	\$77,250
	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	07/01/21
	End Date of Contract	07/01/21
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	20
	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	17
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$1,000
	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	\$0	
Contractual Post-Employment Benefit Description of Payout of Sick days	Not eligible	

Employee Contract List for District

Name	Category	Measure
Veronique Pereira	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
	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	Medical waiver payment
	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