

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	234.0	220.0	235.0
On Roll Special Ed Full-Time	40.0	33.0	36.0
On Roll Subtotal	274.0	253.0	271.0
In Private School Placements	7.0	5.0	5.0
Sent to Other Districts Regular	105.0	104.0	108.0
Sent to Other Districts Special Ed	7.0	11.0	11.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,453,439	1,482,508	1,482,508
Interest Earned On Capital Reserve Funds	10-1XXX	1,832	444	3,000
Other Restricted Miscellaneous Revenues	10-1XXX	25,861	0	0
Subtotal - Revenues From Local Sources		1,481,132	1,482,952	1,485,508
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	8,356	8,356	16,052
Extraordinary Aid	10-3131	23,866	0	0
Categorical Special Education Aid	10-3132	216,241	216,241	310,863
Equalization Aid	10-3176	3,089,480	3,089,480	3,257,718
Categorical Security Aid	10-3177	27,928	27,928	173,154
Under Adequacy Aid	10-3180	72,274	72,274	0
Parcc Readiness Aid	10-3181	4,030	4,030	0
Per Pupil Growth Aid	10-3182	4,030	4,030	0
Professional Learning Community Aid	10-3183	4,100	4,100	0
Host District Support Aid	10-3184	0	3,257	0
Subtotal - Revenues From State Sources		3,450,305	3,429,696	3,757,787
Budgeted Fund Balance - Operating Budget	10-303	249,480	272,024	38,088
Actual Revenues (Over)/Under Expenditures		-164,088	0	0
Total Operating Budget		5,016,829	5,184,672	5,281,383
Grants and Entitlements:				
Revenues from State Sources:				
Preschool Education Aid	20-3218	56,554	33,344	33,344
Total Revenues From State Sources		56,554	33,344	33,344

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Revenues from Federal Sources:				
Title I	20-4411-4416	214,714	100,364	80,292
Title II	20-4451-4455	6,000	5,570	4,456
Title III	20-4491-4494	19,306	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	27,108	28,472	22,778
Total Revenues From Federal Sources		267,128	134,406	107,526
Total Grants And Entitlements		323,682	167,750	140,870
Total Revenues/Sources		5,340,511	5,352,422	5,422,253
Total Revenues/Sources Net of Transfers		5,340,511	5,352,422	5,422,253

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	976,690	970,671	944,857
Special Education - Instruction	11-2XX-100-XXX	152,977	143,841	143,772
Bilingual Education - Instruction	11-240-100-XXX	48,426	40,119	40,119
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	3,518	13,034	13,034
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,967,101	2,172,779	2,149,192
Undist. Expenditures - Health Services	11-000-213-XXX	54,596	58,193	59,438
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	388	37,080	26,000
Undist. Expenditures - Child Study Teams	11-000-219-XXX	137,761	122,660	114,700
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	67,405	69,655	66,788
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	2,978	3,019	3,019
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	814	3,600	3,600
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	209,422	169,234	170,429
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	148,742	78,575	79,863
Undist. Expend. - Central Services	11-000-251-XXX	42,785	32,148	32,473
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	451,671	477,843	501,914
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	49,431	88,627	88,627
Personal Services - Employee Benefits	11-XXX-XXX-2XX	511,492	682,349	772,133
Total Undistributed Expenditures		3,644,586	3,995,762	4,068,176
Total General Current Expense		4,826,197	5,163,427	5,209,958
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	0	0	68,425
Capital Reserve - Transfer To Capital Projects	12-000-400-931	94,400	0	0
Increase In Capital Reserve	10-604	94,400	0	0
Interest Deposit To Capital Reserve	10-604	1,832	444	3,000
Total Capital Outlay		190,632	444	71,425

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Transfer Of Funds To Charter Schools	10-000-100-56X	0	20,801	0
General Fund Grand Total		5,016,829	5,184,672	5,281,383
Special Grants and Entitlements:				
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	56,287	33,344	33,344
Support Services	20-218-200-XXX	267	0	0
Total Preschool Education Aid	20-218-XXX-XXX	56,554	33,344	33,344
Total State Projects	20-XXX-XXX-XXX	56,554	33,344	33,344
Federal Projects:				
Title I	20-XXX-XXX-XXX	214,714	100,364	80,292
Title II	20-XXX-XXX-XXX	6,000	5,570	4,456
Title III	20-XXX-XXX-XXX	19,306	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	27,108	28,472	22,778
Total Federal Projects	20-XXX-XXX-XXX	267,128	134,406	107,526
Total Special Revenue Funds		323,682	167,750	140,870
Total Expenditures/Appropriations		5,340,511	5,352,422	5,422,253
Total Expenditures Net of Transfers		5,340,511	5,352,422	5,422,253

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	416,969	525,324	253,300	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	643,067	550,499	550,943	553,943
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	0	34,788	34,788	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	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$10,113	\$9,952	\$10,521	\$11,602	\$11,090
Total Classroom Instruction	\$5,343	\$5,546	\$5,937	\$6,547	\$6,221
Classroom-Salaries and Benefits	\$4,917	\$5,195	\$5,435	\$5,993	\$5,704
Classroom-General Supplies and Textbooks	\$353	\$272	\$392	\$432	\$403
Classroom-Purchased Services	\$73	\$79	\$111	\$122	\$114
Total Support Services	\$1,609	\$1,128	\$1,424	\$1,571	\$1,407
Support Services-Salaries and Benefits	\$1,211	\$869	\$1,197	\$1,320	\$1,172
Total Administrative Costs	\$1,505	\$1,601	\$1,266	\$1,397	\$1,359
Administration Salaries and Benefits	\$1,024	\$862	\$851	\$939	\$932
Total Operations and Maintenance of Plant	\$1,636	\$1,663	\$1,818	\$2,005	\$2,022
Operations and Maintenance-Salaries and Benefits	\$788	\$391	\$340	\$375	\$500
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$18	\$14	\$47	\$52	\$48
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$73	\$38	\$54	\$59	\$55
Employee Benefits as a percentage of salaries*	32.56%	32.01%	44.71%	44.71%	51.26%

*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 2017-18 revised appropriations and the 2018-19 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.

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 10/01/17)	156,898,601
(H) Estimated Equalized Valuation (as of 10/01/17)	157,196,973
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9449
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9449
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9431
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9431

Name=David Eichenholtz

Category	Measure
Job Title	Other
Job Title II	Bus Admin
Base Annual Salary Amount	\$31,837
Full-Time Equivalent (FTE)	0.5
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	06/30/19
Contracted Number of Annual Work Days	130
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	\$400
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	part-time position
Contractual Post-Employment Benefit Description of Payout of Vacation days	part-time position
Contractual Post-Employment Benefit Description of Payout of Personal days	part-time position
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

Name=David Eichenholtz

Category	Measure
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

Name=Patrick Martin

Category	Measure
Job Title	Other
Job Title II	Principal
Base Annual Salary Amount	\$130,050
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	06/30/19
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	\$3,575
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	\$962
Contractual Post-Employment Benefit Description of Payout of Sick days	Payout sick days
Contractual Post-Employment Benefit Description of Payout of Vacation days	Payout vaca days
Contractual Post-Employment Benefit Description of Payout of Personal days	payout personal days
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

Name=Patrick Martin

Category	Measure
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