

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	216.0	219.0	234.0
On Roll Special Ed Full-Time	34.0	31.0	27.0
On Roll Subtotal	250.0	250.0	261.0
In Private School Placements	1.0	2.0	2.0
Sent to Other Districts Special Ed	1.0		0.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	4,836,633	5,077,916	5,331,304
	Total Tuition	10-1300	84,500	98,000	98,000
	Unrestricted Miscellaneous Revenues	10-1XXX	23,878	10,108	8,000
	Interest Earned on Capital Reserve Funds	10-1XXX	3,957	0	0
	Total Revenues from Local Sources		4,948,968	5,186,024	5,437,304
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	9,597	9,597	9,597
	Extraordinary Aid	10-3131	51,585	0	0
	Categorical Special Education Aid	10-3132	95,332	112,659	140,340
	Categorical Security Aid	10-3177	16,768	16,768	16,768
	Total Revenues from State Sources		173,282	139,024	166,705
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	251,585	200,000
	Withdrawal from Capital Reserve for Local Share	10-307	0	51,433	0
	Adjustment for Prior Year Encumbrances		0	43,071	0
	Actual Revenues (Over)/Under Expenditures		-49,237	0	0
General Fund Revenues	Total Operating Budget		5,073,013	5,671,137	5,804,009
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	63,661	51,190	2,040
	Total Revenues from Local Sources	20-1XXX	63,661	51,190	2,040
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	5,079	3,845	3,268
	Title IV	20-4471-4474	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	51,195	54,618	46,426
	Total Revenues from Federal Sources		66,274	68,463	58,194
Special Revenue Fund Revenues	Total Grants and Entitlements		129,935	119,653	60,234
All Fund Revenues	Total Revenues/Sources		5,202,948	5,790,790	5,864,243
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		5,202,948	5,790,790	5,864,243

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,940,180	2,100,531	1,927,844	
	Special Education-Instruction	11-2XX-100-XXX	660,457	678,483	657,303	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	138,376	144,448	213,400	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	1,000	1,000	1,000	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	149,251	170,316	296,241	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	21,388	21,574	22,006	
	Undistributed Expenditures-Health Services	11-000-213-XXX	65,663	85,508	88,605	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	91,015	129,882	147,127	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	95,566	100,869	113,819	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	156,190	159,058	168,245	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	18,080	20,375	9,750	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	7,746	6,009	6,734	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	11,380	40,033	17,082	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	154,965	169,712	169,128	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	96,235	104,223	107,857	
	Undistributed Expenditures-Central Services	11-000-251-XXX	111,955	121,676	120,006	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	400,637	491,801	508,647	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	119,514	165,892	253,633	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	758,465	893,725	926,940	
	Total Undistributed Expenditures			2,258,050	2,680,653	2,955,820
	General Fund Current Expenses	Total General Current Expense		4,998,063	5,605,115	5,755,367
Capital Outlay	Equipment	12-XXX-XXX-730	45,894	51,434	0	
	Facilities Acquisition and Construction Services	12-000-400-XXX	15,446	503	503	
	Total Capital Outlay		61,340	51,937	503	
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	13,610	14,085	14,085	
	Total Summer School	13-422-X00-XXX	13,610	14,085	14,085	
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	13,610	14,085	14,085	

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	0	34,054
	General Fund Grand Total		5,073,013	5,671,137	5,804,009
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	63,661	51,190	2,040
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	5,079	3,845	3,268
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	51,195	54,618	46,426
	Total Federal Projects	20-XXX-XXX-XXX	66,274	68,463	58,194
Special Revenue Fund Expenses	Total Special Revenue Funds		129,935	119,653	60,234
All Fund Expenses	Total Expenditures/Appropriations		5,202,948	5,790,790	5,864,243
Expenses Net of Transfers	Total Expenditures Net of Transfers		5,202,948	5,790,790	5,864,243

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	248,377	256,500	205,067	205,067
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	400,000	400,000	200,000	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	301,434	301,585	250,000	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,141	\$18,758	\$19,900	\$21,076	\$19,944
Total Classroom Instruction	\$12,904	\$13,066	\$13,594	\$14,298	\$13,268
Classroom-Salaries and Benefits	\$11,966	\$11,824	\$12,014	\$12,651	\$12,042
Classroom-General Supplies and Textbooks	\$569	\$845	\$1,216	\$1,204	\$814
Classroom-Purchased Services	\$368	\$397	\$364	\$442	\$411
Total Support Services	\$2,134	\$2,169	\$2,456	\$2,647	\$2,608
Support Services-Salaries and Benefits	\$1,603	\$1,699	\$1,746	\$1,911	\$1,945
Total Administrative Costs	\$1,988	\$1,707	\$1,750	\$1,903	\$1,849
Administration Salaries and Benefits	\$1,701	\$1,434	\$1,483	\$1,558	\$1,553
Total Operations and Maintenance of Plant	\$2,101	\$1,802	\$2,085	\$2,212	\$2,200
Operations and Maintenance-Salaries and Benefits	\$1,240	\$1,142	\$1,089	\$1,189	\$1,189
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$4	\$5	\$5	\$5	\$5
Total Equipment Costs	\$618	\$182	\$0	\$206	\$0
Legal Costs	\$71	\$57	\$50	\$60	\$65
Employee Benefits as a percentage of salaries*	24.81%	22.88%	26.23%	25.92%	26.80%

*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 2019-20 revised appropriations and the 2020-21 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	NJSIG for Property, Liability & Workers Comp	0
Professional Staff Development	Consortium with West Essex, North Caldwell, Roseland & Fairfield for shared professional development	0
Purchasing	ACES (Alliance for Competitive Energy Sources) E-Rate, State Contracts provided by NJ Department of Treasury	0
	Ed Data Services - Cooperative Bidding	0
	Educational Services Commission of NJ & Hunterdon County Educational Service Commission	0
Technology Services	Asbury Park Technology Center for Accounting, Personnel & Payroll processing and check printing	0
Transportation Services, including Fuel	EFS utilizes the Essex Regional Educational Services Commission for Transportation Services	0

Estimated Tax Rates

Municipality	Category	Amount
Essex Fells	(A) General Fund School Levy	5,204,610
	(D) Total School Levy	5,204,610
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	817,715,300
	(H) Estimated Equalized Valuation (as of 10/01/19)	822,732,348
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6365
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.6365
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6326
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.6326

Employee Contract List for District

Name	Category	Measure
Adi Sulistyo	Job Title	Other
	Job Title II	Custodial/Maintenance
	Base Annual Salary Amount	\$79,808
	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	07/01/19
	End Date of Contract	06/30/20
	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	2
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	10
	Description of Other Contracted Non-Working Days	Holidays/Breaks
	Total Allowances Amount	\$185
	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	\$12,650
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement, 1/260 of salary, 15k max
	Contractual Post-Employment Benefit Description of Payout of Vacation days	NA
	Contractual Post-Employment Benefit Description of Payout of Personal days	NA
	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
Adi Sulisty	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
Michelle V. Gadaleta	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$162,146
	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	07/01/17
	End Date of Contract	06/30/22
	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	21
	Description of Other Contracted Non-Working Days	Holidays/Breaks

Employee Contract List for District

Name	Category	Measure
Michelle V. Gadaleta	Total Allowances Amount	\$15,000
	Total Bonuses Amount	\$14,853
	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	\$3,668
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement, 1/260 of salary, 15k max
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Earned, unused, 1/260 of salary
	Contractual Post-Employment Benefit Description of Payout of Personal days	NA
	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
	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	
Steven J. Lella	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$108,000
	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
Steven J. Lella	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/19
	End Date of Contract	06/30/20
	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	21
	Description of Other Contracted Non-Working Days	Holidays/Breaks
	Total Allowances Amount	\$2,850
	Total Bonuses Amount	\$5,600
	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	\$5,213
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement, 1/260 of salary, 15k max
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Unused, accumulated at 1/260 of salary
	Contractual Post-Employment Benefit Description of Payout of Personal days	NA
	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
Steven J. Lella	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