

Essex - Essex Fells Boro

Notice is hereby given to the legal voters of the Essex Fells school district, in the County of Essex, of the State of New Jersey, that a Public Hearing will be held in the Media Center of the Essex Fells Board of Education, 102 Hawthorne Road, Essex Fells NJ, on Wednesday, May 6th, 7:30 pm, for the purpose of conducting a public hearing on the following budget for the 2026-2027 school year.

Advertised Enrollments

Enrollment Categories	October 15, 2024 Actual	October 15, 2025 Actual	October 15, 2026 Estimated
Pupils On Roll Regular Full-Time	224	221	238
Pupils On Roll - Special Full-Time	27	31	29
Subtotal - Pupils On Roll	251	252	267
Private School Placements	3	3	5

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Advertised Revenues

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy-Base Budget	10-1210	5,854,132	6,058,215	6,390,937
Total Tax Levy	10-121x	5,854,132	6,058,215	6,390,937
Total Tuition	10-1300	80,600	128,000	108,000
Unrestricted Miscellaneous Revenues	10-1XXX	49,330	65,000	49,197
Interest Earned on Capital Reserve Funds	10-1XXX	32,053	0	0
Total Revenues from Local Sources		6,016,115	6,251,215	6,548,134
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	9,597	4,241	4,011
Extraordinary Aid	10-3131	184,242	0	125,000
Categorical Special Education Aid	10-3132	268,635	249,968	267,861
Categorical Security Aid	10-3177	19,649	34,736	34,410
Total Revenues from State Sources		482,123	288,945	431,282
Budgeted Fund Balance-Operating Budget	10-303	0	384,242	163,092
Adjustment for Prior Year Encumbrances		0	3,296	0
Actual Revenues (Over)/Under Expenditures		23,913	0	0
Total Operating Budget		6,522,151	6,927,698	7,142,508
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	2,054	0	0
Other Revenue from Local Sources	20-1XXX	1,000	92,000	57,000
Total Revenues from Local Sources	20-1XXX	3,054	92,000	57,000
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	43,000	16,010	0
Total Revenues from State Sources		43,000	16,010	0
Revenues from Federal Sources:				
Title II	20-4451-4455	2,858	3,152	2,206
Title IV	20-4471-4474	60,660	0	0
IDEA Part B (Handicapped)	20-4420-4429	0	60,236	42,165
Total Revenues from Federal Sources		63,518	63,388	44,371
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		1,622	0	0
Total Grants and Entitlements		111,194	171,398	101,371
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	67,407	65,435	63,463
Total Revenues from Local Sources		67,407	65,435	63,463
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	34,724	33,709	32,694
Total Local Repayment of Debt		102,131	99,144	96,157
Total Repayment of Debt		102,131	99,144	96,157
Total Revenues/Sources		6,735,476	7,198,240	7,340,036
Total Revenues/Sources Net of Transfers		6,735,476	7,198,240	7,340,036

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Advertised Appropriations

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	2,088,113	2,185,664	1,988,192
Special Education-Instruction	11-2XX-100-XXX	601,667	548,121	690,682
Basic Skills/Remedial-Instruction	11-230-100-XXX	273,436	279,237	244,626
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	1,200	1,200	1,200
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	332,958	453,589	616,092
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	26,353	27,623	25,483
Undistributed Expenditures-Health Services	11-000-213-XXX	105,552	102,587	102,157
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	328,107	253,838	348,122
Undistributed Expenditures-Other Support Services, Students>Extraordinary Services	11-000-217-XXX	180,934	208,038	154,623
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	200,740	229,630	211,451
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	14,702	18,777	12,750
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	7,035	6,878	4,490
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	30,197	26,845	28,139
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	190,084	219,347	199,440
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	116,639	125,477	124,554
Undistributed Expenditures-Central Services	11-000-251-XXX	144,643	150,332	146,532
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	578,225	623,086	623,354
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	51,941	81,750	171,908
Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,170,258	1,332,322	1,427,570
Total Undistributed Expenditures		3,478,368	3,860,119	4,196,665
Total General Current Expense		6,442,784	6,874,341	7,121,365
Capital Expenditures:				
Equipment	12-XXX-XXX-730	58,617	31,294	0
Facilities Acquisition and Construction Services	12-000-400-XXX	3,153	503	503
Total Capital Outlay		61,770	31,797	503
Special Schools:				
Summer School:				
Summer School-Instruction	13-422-100-XXX	14,272	18,060	17,140
Summer School-Support Services	13-422-200-XXX	3,325	3,500	3,500
Total Summer School	13-422-X00-XXX	17,597	21,560	20,640
Total Special Schools	13-XXX-XXX-XXX	17,597	21,560	20,640
General Fund Grand Total		6,522,151	6,927,698	7,142,508
Special Grants and Entitlements:				
Local Projects				
Local Projects	20-XXX-XXX-XXX	1,000	92,000	57,000
Student Activity Fund	20-475-XXX-XXX	3,676	0	0
Other State Projects:				
Other	20-XXX-XXX-XXX	43,000	16,010	0
Total Other State Projects		43,000	16,010	0
Total State Projects	20-XXX-XXX-XXX	43,000	16,010	0
Federal Projects:				
Title II	20-XXX-XXX-XXX	2,858	3,152	2,206
Title IV	20-XXX-XXX-XXX	60,660	0	0
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	0	60,236	42,165
Total Federal Projects	20-XXX-XXX-XXX	63,518	63,388	44,371
Total Special Revenue Funds		111,194	171,398	101,371
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	102,131	99,144	96,157
Total Debt Service Funds		102,131	99,144	96,157
Total Expenditures/Appropriations		6,735,476	7,198,240	7,340,036
Total Expenditures Net of Transfers		6,735,476	7,198,240	7,340,036

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Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2024	Audited Balance 06-30-2025	Estimated Balance 06-30-2026	Estimated Balance 06-30-2027
Unrestricted:				
(General Operating Budget)	393,336	434,242	250,000	250,000
(Repayment of Debt)	0	0	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	765,742	742,631	742,631	742,631
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	400,000	363,092	163,092	0
--Unemployment Fund	47,719	47,719	47,719	47,719
--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
(Special Revenue Fund)				
--Student Activity Fund	6,022	4,400	4,400	4,400
--Scholarship Fund	0	0	0	0
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

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Advertised Per Pupil Cost Calculations

	2023-24	2024-25	2025-26	2025-26	2026-27
	Actual	Actual	Original	Revised	Proposed
Per Pupil Cost Calculations	Costs	Costs	Budget	Budget	Budget
Total Budgetary Comparative Per Pupil Cost	\$23,109	\$24,023	\$25,538	\$25,155	\$23,720
Total Classroom Instruction	\$14,472	\$14,896	\$15,922	\$15,527	\$14,586
Classroom-Salaries and Benefits	\$13,100	\$13,285	\$14,540	\$14,164	\$13,613
Classroom-General Supplies and Textbooks	\$778	\$951	\$735	\$686	\$333
Classroom-Purchased Services	\$593	\$660	\$646	\$677	\$640
Total Support Services	\$3,769	\$4,185	\$4,258	\$4,225	\$4,024
Support Services-Salaries and Benefits	\$2,587	\$2,708	\$3,031	\$2,997	\$2,624
Total Administrative Costs	\$2,245	\$2,241	\$2,384	\$2,472	\$2,296
Administration Salaries and Benefits	\$1,888	\$1,905	\$2,040	\$2,013	\$1,997
Total Operations and Maintenance of Plant	\$2,614	\$2,674	\$2,940	\$2,897	\$2,782
Operations and Maintenance-Salaries and Benefits	\$1,595	\$1,608	\$1,703	\$1,682	\$1,674
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$9	\$6	\$6	\$6	\$6
Total Equipment Costs	\$92	\$232	\$0	\$124	\$0
Legal Costs	\$52	\$72	\$60	\$99	\$56
Employee Benefits as a percentage of salaries*	29.79%	31.02%	33.52%	33.71%	36.45%

*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 website: <http://www.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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.

The complete budget will be on file and open to examination at the Business Office, 102 Hawthorne Road, Essex Fells, Essex County, New Jersey between the hours of 9 am and 3 pm Monday through Friday, excluding holidays. The school district has proposed programs and services in addition to New Jersey Student Learning Standards adopted by the State Board of Education.

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