Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	224.0	221.0	238.0
On Roll Special Ed Full-Time	27.0	31.0	29.0
On Roll Subtotal	251.0	252.0	267.0
In Private School Placements	3.0	3.0	5.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund 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
General Fund 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
General Fund Revenues from Other Sources	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
General Fund Revenues	Total Operating Budget		6,522,151	6,927,698	7,142,508
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	2,054	0	0
	Other Revenue from Local Sources	20-1XXX	1,000	92,000	67,000
	Total Revenues from Local Sources	20-1XXX	3,054	92,000	67,000
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	43,000	16,010	0
	Total Revenues from State Sources		43,000	16,010	0
Special Revenue Fund 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
Special Revenue Fund Revenues	Total Grants and Entitlements		111,194	171,398	111,371

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Debt Service Fund 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
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	34,724	33,709	32,694
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		102,131	99,144	96,157
Debt Service Fund Revenues	Total Repayment of Debt		102,131	99,144	96,157
All Fund Revenues	Total Revenues/Sources		6,735,476	7,198,240	7,350,036
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		6,735,476	7,198,240	7,350,036

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for 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
General Fund Current Expenses for 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
General Fund Current Expenses	Total General Current Expense		6,442,784	6,874,341	7,121,365
Capital Outlay	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 School Expenses for 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
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	17,597	21,560	20,640
General Fund Expenses and Transfers	General Fund Grand Total		6,522,151	6,927,698	7,142,508

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	1,000	92,000	67,000
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	43,000	16,010	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	43,000	16,010	0
Special Revenue Fund Expenses for 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
Special Revenue Fund Expenses	Total Special Revenue Funds		111,194	171,398	111,371
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	102,131	99,144	96,157
	Total Debt Service Funds		102,131	99,144	96,157
All Fund Expenses	Total Expenditures/Appropriations		6,735,476	7,198,240	7,350,036
Expenses Net of Transfers	Total Expenditures Net of Transfers		6,735,476	7,198,240	7,350,036

Advertised Recapitulation of Balances

Fund Balance Category	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 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
Restricted for Special Revenue Fund	Student Activity Fund	6,022	4,400	4,400	4,400
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed 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's Internet 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.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Insurance Coverages and Benefits	NJSIG FOR PROPERTY, LIABILITY, CYBER & 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 & HUNDERTON COUNTY EDUCATIONAL SERVICE COMMISSION	0
Special Education Services	ESSEX COUNTY REGIONAL EDUCATION SERVICES COMMISSION FOR CST SERVICES	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 AND SUSSEX REGIONAL COMMISSIONS AS WELL AS THE CALDWELL / WEST CALDWELL DISTRICT FOR TRANSPORTATIO	0

Estimated Tax Rates

Municipality	Category	Amount
Essex Fells	(A) General Fund School Levy	6,224,576
	(D) Total School Levy	6,289,026
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	757,315,100
	(H) Estimated Equalized Valuation (as of 10/01/25)	1,040,696,853
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.8219
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.8304
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.5981
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.6043

Employee Contract List for District

Name	Category	Measure
JOHN THOMAS	Job Title	Other
	Job Title II	B&G
	Base Annual Salary Amount	$85,524
	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	07/01/25
	End Date of Contract	06/30/26
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	10
	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	0
	Description of Other Contracted Non-Working Days	None Reported
	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	UPON RETIREMENT, 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
JOHN THOMAS	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
MARCO PANNULLO	Job Title	Information Technology
	Job Title II	None Reported
	Base Annual Salary Amount	$88,568
	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	07/01/25
	End Date of Contract	06/30/26
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	15
	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	0
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
MARCO PANNULLO	Total Allowances Amount	$7,500
	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	NA
	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
	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	$216,220
	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
MICHELLE V. GADALETA	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/22
	End Date of Contract	06/30/27
	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	$3,825
	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	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

Employee Contract List for District

Name	Category	Measure
MICHELLE V. GADALETA	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	$140,854
	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	07/01/25
	End Date of Contract	06/30/26
	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	$3,250
	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	UPON RETIREMENT, 1/260 OF SALARY, 15K MAX

Employee Contract List for District

Name	Category	Measure
STEVEN J. LELLA	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
	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