

**Advertised Enrollments**

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	200.0	216.0	235.0
On Roll Special Ed Full-Time	28.0	34.0	27.0
On Roll Subtotal	228.0	250.0	262.0
In Private School Placements	2.0	1.0	0.0
Sent to Other Districts Special Ed	1.0	1.0	2.0

## Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	4,606,699	4,836,633	5,077,916
	Total Tuition	10-1300	65,046	84,500	98,000
	Unrestricted Miscellaneous Revenues	10-1XXX	14,908	7,497	7,046
	Interest Earned on Capital Reserve Funds	10-1XXX	3,628	0	0
	Total Revenues from Local Sources		4,690,281	4,928,630	5,182,962
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	1,019	9,597	9,597
	Extraordinary Aid	10-3131	51,434	0	0
	Categorical Special Education Aid	10-3132	94,788	95,332	112,659
	Categorical Security Aid	10-3177	3,084	16,768	16,768
	Adjustment Aid	10-3178	1,915	0	0
	PARCC Readiness Aid	10-3181	1,760	0	0
	Per Pupil Growth Aid	10-3182	1,760	0	0
	Professional Learning Community Aid	10-3183	1,780	0	0
	Total Revenues from State Sources		157,540	121,697	139,024
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	251,434	200,000
	Withdrawal from Capital Reserve for Local Share	10-307	0	35,000	0
	Adjustment for Prior Year Encumbrances		0	2,108	0
	Actual Revenues (Over)/Under Expenditures		136,588	0	0
General Fund Revenues	Total Operating Budget		4,984,409	5,338,869	5,521,986
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	11,968	2,500	2,040
	Total Revenues from Local Sources	20-1XXX	11,968	2,500	2,040
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	5,204	5,079	4,317
	Title IV	20-4471-4474	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	49,786	51,195	43,516
	Total Revenues from Federal Sources		64,990	66,274	56,333
Special Revenue Fund Revenues	Total Grants and Entitlements		76,958	68,774	58,373
All Fund Revenues	Total Revenues/Sources		5,061,367	5,407,643	5,580,359
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		5,061,367	5,407,643	5,580,359

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,742,364	1,971,132	2,084,664
	Special Education-Instruction	11-2XX-100-XXX	527,404	657,622	678,483
	Basic Skills/Remedial-Instruction	11-230-100-XXX	132,863	138,827	144,448
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	750	1,000	1,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	266,508	145,672	151,286
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	17,350	22,312	21,574
	Undistributed Expenditures-Health Services	11-000-213-XXX	68,367	65,852	67,425
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	90,328	133,310	130,512
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	73,982	97,293	103,490
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	132,813	152,041	159,058
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	15,638	22,250	20,375
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	5,187	7,749	6,009
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	10,819	15,877	40,033
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	164,518	163,155	158,344
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	87,578	105,110	103,723
	Undistributed Expenditures-Central Services	11-000-251-XXX	124,421	118,480	115,677
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	423,359	469,830	486,902
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	196,238	142,194	142,195
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	751,619	860,050	892,200
		Total Undistributed Expenditures		2,428,725	2,521,175
General Fund Current Expenses	Total General Current Expense		4,832,106	5,289,756	5,507,398
Capital Outlay	Equipment	12-XXX-XXX-730	141,130	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	503	35,503	503
	Total Capital Outlay		141,633	35,503	503
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	10,670	13,610	14,085
	Total Summer School	13-422-X00-XXX	10,670	13,610	14,085
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	10,670	13,610	14,085
General Fund Expenses and Transfers	General Fund Grand Total		4,984,409	5,338,869	5,521,986
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	11,968	2,500	2,040

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	5,204	5,079	4,317
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	49,786	51,195	43,516
	Total Federal Projects	20-XXX-XXX-XXX	64,990	66,274	56,333
Special Revenue Fund Expenses	Total Special Revenue Funds		76,958	68,774	58,373
All Fund Expenses	Total Expenditures/Appropriations		5,061,367	5,407,643	5,580,359
Expenses Net of Transfers	Total Expenditures Net of Transfers		5,061,367	5,407,643	5,580,359

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	373,727	248,377	213,377	213,377
	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	279,328	301,434	250,000	250,000
	Repayment of Debt	0	0	0	0

**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,443	\$19,141	\$20,516	\$20,008	\$19,900
Total Classroom Instruction	\$12,195	\$12,904	\$13,760	\$13,584	\$13,594
Classroom-Salaries and Benefits	\$11,260	\$11,966	\$12,312	\$12,165	\$12,014
Classroom-General Supplies and Textbooks	\$554	\$569	\$1,056	\$1,019	\$1,216
Classroom-Purchased Services	\$381	\$368	\$393	\$399	\$364
Total Support Services	\$2,445	\$2,134	\$2,547	\$2,435	\$2,456
Support Services-Salaries and Benefits	\$2,045	\$1,603	\$1,877	\$1,783	\$1,746
Total Administrative Costs	\$1,870	\$1,988	\$1,809	\$1,857	\$1,750
Administration Salaries and Benefits	\$1,586	\$1,701	\$1,540	\$1,501	\$1,483
Total Operations and Maintenance of Plant	\$1,919	\$2,101	\$2,384	\$2,115	\$2,085
Operations and Maintenance-Salaries and Benefits	\$1,182	\$1,240	\$1,134	\$1,143	\$1,089
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$4	\$4	\$5	\$5	\$5
Total Equipment Costs	\$109	\$618	\$0	\$0	\$0
Legal Costs	\$63	\$71	\$50	\$48	\$50
Employee Benefits as a percentage of salaries*	22.86%	24.81%	26.70%	26.04%	26.23%

\*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 2018-19 revised appropriations and the 2019-20 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 Services) E-Rate, State Contracts provided by NJ Department of Treasury	0
	Ed Data Services - Cooperative Bidding	0
	Educational Service 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	4,957,274
	(D) Total School Levy	4,957,274
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	821,922,000
	(H) Estimated Equalized Valuation (as of 10/01/18)	800,086,425
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.6031
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.6031
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.6196
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.6196

Employee Contract List for District

Name	Category	Measure
Adi Sulisty	Job Title	Other
	Job Title II	Custodial/Maintenance
	Base Annual Salary Amount	\$77,634
	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	2
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	10
	Description of Other Contracted Non-Working Days	Holiday, 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	\$11,950
	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	\$158,967
	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	Holiday, breaks

Employee Contract List for District

Name	Category	Measure
Michelle V. Gadaleta	Total Allowances Amount	\$17,729
	Total Bonuses Amount	\$9,268
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$250
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$4,496
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement, 1/260 of salary, 15k max, \$0 accumulated
	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	\$104,265
	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	07/01/18
	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	21
	Description of Other Contracted Non-Working Days	Holiday, breaks
	Total Allowances Amount	\$2,850
	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	\$6,229
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Retirement, 1/260 of salary, 15k max, \$0 accumulated
	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