

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	219.0	220.0	245.0
On Roll Special Ed Full-Time	31.0	31.0	25.0
On Roll Subtotal	250.0	251.0	270.0
In Private School Placements	2.0	4.0	2.0
Sent to Other Districts Regular	0.0	0.0	1.0

## Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	5,077,916	5,331,304	5,437,397
	Total Tuition	10-1300	94,500	98,000	87,500
	Unrestricted Miscellaneous Revenues	10-1XXX	20,187	10,991	4,497
	Interest Earned on Capital Reserve Funds	10-1XXX	128	0	0
	Total Revenues from Local Sources		5,192,731	5,440,295	5,529,394
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	9,597	9,597	9,597
	Extraordinary Aid	10-3131	44,673	0	0
	Categorical Special Education Aid	10-3132	112,659	121,456	169,422
	Categorical Security Aid	10-3177	16,768	16,768	16,768
	Total Revenues from State Sources		183,697	147,821	195,787
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	244,673	200,000
	Adjustment for Prior Year Encumbrances		0	30,547	0
	Actual Revenues (Over)/Under Expenditures		-45,881	0	0
General Fund Revenues	Total Operating Budget		5,330,547	5,863,336	5,925,181
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	51,190	2,009	2,000
	Total Revenues from Local Sources	20-1XXX	51,190	2,009	2,000
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	0	21,191	18,012
	Title II	20-4451-4455	3,845	4,075	3,464
	Title IV	20-4471-4474	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	54,618	56,947	48,405
	CARES Act Education Stabilization Fund	20-4530	0	13,230	0
	Coronavirus Relief Fund (CRF)	20-4532	0	5,625	0
	CRRSA Act-ESSER II	20-4534		0	67,172
	CRRSA Act-Learning Acceleration Grant	20-4535		0	25,000
	CRRSA Act-Mental Health Grant	20-4536		0	45,000
	Total Revenues from Federal Sources		68,463	111,068	215,553
Special Revenue Fund Revenues	Total Grants and Entitlements		119,653	113,077	217,553
All Fund Revenues	Total Revenues/Sources		5,450,200	5,976,413	6,142,734
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		5,450,200	5,976,413	6,142,734

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,004,804	2,029,439	2,044,278	
	Special Education-Instruction	11-2XX-100-XXX	685,086	659,003	610,527	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	143,998	174,969	217,685	
	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	144,370	280,736	246,937	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	21,574	22,484	24,694	
	Undistributed Expenditures-Health Services	11-000-213-XXX	85,194	88,605	91,663	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	109,532	147,127	155,485	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	100,346	109,133	142,155	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	152,524	167,769	163,986	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	8,985	9,750	10,350	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	5,363	6,734	7,201	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	26,124	17,082	17,075	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	154,755	181,628	174,805	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	100,356	109,857	112,895	
	Undistributed Expenditures-Central Services	11-000-251-XXX	114,814	125,006	125,275	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	461,163	509,388	562,086	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	96,957	243,550	163,856	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	798,633	926,940	1,038,580	
	Total Undistributed Expenditures			2,380,690	2,945,789	3,037,043
	General Fund Current Expenses	Total General Current Expense		5,215,578	5,810,200	5,910,533
Capital Outlay	Equipment	12-XXX-XXX-730	57,065	0	0	
	Facilities Acquisition and Construction Services	12-000-400-XXX	44,900	4,997	503	
	Total Capital Outlay		101,965	4,997	503	
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	13,004	14,085	14,145	
	Total Summer School	13-422-X00-XXX	13,004	14,085	14,145	
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	13,004	14,085	14,145	

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	34,054	0
	General Fund Grand Total		5,330,547	5,863,336	5,925,181
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	51,190	2,009	2,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	0	21,191	18,012
	Title II	20-XXX-XXX-XXX	3,845	4,075	3,464
	Title IV	20-XXX-XXX-XXX	0	10,000	8,500
	Title VI	20-XXX-XXX-XXX	10,000	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	54,618	56,947	48,405
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	13,230	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	5,625	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx		0	67,172
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx		0	25,000
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx		0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	68,463	111,068	215,553
Special Revenue Fund Expenses	Total Special Revenue Funds		119,653	113,077	217,553
All Fund Expenses	Total Expenditures/Appropriations		5,450,200	5,976,413	6,142,734
Expenses Net of Transfers	Total Expenditures Net of Transfers		5,450,200	5,976,413	6,142,734

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	256,500	321,817	321,817	321,817
	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	301,585	294,673	250,000	250,000
	Repayment of Debt	0	0	0	0

### Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,758	\$19,622	\$19,944	\$21,059	\$20,369
Total Classroom Instruction	\$13,066	\$13,462	\$13,268	\$14,086	\$13,361
Classroom-Salaries and Benefits	\$11,824	\$11,985	\$12,042	\$12,863	\$12,082
Classroom-General Supplies and Textbooks	\$845	\$1,072	\$814	\$782	\$840
Classroom-Purchased Services	\$397	\$406	\$411	\$441	\$439
Total Support Services	\$2,169	\$2,357	\$2,608	\$2,674	\$2,741
Support Services-Salaries and Benefits	\$1,699	\$1,820	\$1,945	\$1,961	\$2,097
Total Administrative Costs	\$1,707	\$1,744	\$1,849	\$1,994	\$1,890
Administration Salaries and Benefits	\$1,434	\$1,496	\$1,553	\$1,609	\$1,600
Total Operations and Maintenance of Plant	\$1,802	\$2,043	\$2,200	\$2,286	\$2,357
Operations and Maintenance-Salaries and Benefits	\$1,142	\$1,176	\$1,189	\$1,232	\$1,223
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$5	\$5	\$5	\$5	\$5
Total Equipment Costs	\$182	\$225	\$0	\$0	\$0
Legal Costs	\$57	\$28	\$65	\$80	\$63
Employee Benefits as a percentage of salaries*	22.88%	23.54%	26.80%	26.29%	29.08%

\*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 2020-21 revised appropriations and the 2021-22 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 Compensation	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
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 Caldwell/West Caldwell for transportation services	0

**Estimated Tax Rates**

Municipality	Category	Amount
Essex Fells	(A) General Fund School Levy	5,384,351
	(D) Total School Levy	5,384,351
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	808,227,638
	(H) Estimated Equalized Valuation (as of 10/01/20)	796,365,760
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.6662
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.6662
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6761
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.6761

## Employee Contract List for District

Name	Category	Measure
Adi Sulistyono	Job Title	Other
	Job Title II	Custodial/Maintenance
	Base Annual Salary Amount	\$82,042
	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	07/01/20
	End Date of Contract	06/30/21
	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	10
	Description of Other Contracted Non-Working Days	None Reported
	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	\$13,250
	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	\$165,389
	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	None Reported

Employee Contract List for District

Name	Category	Measure
Michelle V. Gadaleta	Total Allowances Amount	\$15,000
	Total Bonuses Amount	\$19,284
	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	\$10,602
	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	\$111,240
	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	07/01/20
	End Date of Contract	06/30/21
	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	None Reported
	Total Allowances Amount	\$2,850
	Total Bonuses Amount	\$5,551
	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	\$5,815
	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