

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	220.0	224.0	222.0
On Roll Special Ed Full-Time	27.0	27.0	26.0
On Roll Subtotal	247.0	251.0	248.0
In Private School Placements	4.0	3.0	3.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	5,683,904	5,854,132	6,058,215
	Total Tax Levy	10-121x	5,683,904	5,854,132	6,058,215
	Total Tuition	10-1300	96,556	88,400	128,000
	Unrestricted Miscellaneous Revenues	10-1XXX	0	16,020	34,197
	Interest Earned on Capital Reserve Funds	10-1XXX	32,404	0	0
	Total Revenues from Local Sources		5,812,864	5,958,552	6,220,412
General Fund Revenues from Intermediate Sources	Unrestricted Revenues from Intermediate Sources	10-2000	41,585	0	0
	Total Revenues from Intermediate Sources		41,585	0	0
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	9,597	9,597	4,241
	Extraordinary Aid	10-3131	143,336	0	100,000
	Categorical Special Education Aid	10-3132	245,460	268,635	249,968
	Categorical Security Aid	10-3177	16,768	19,649	34,736
	Total Revenues from State Sources		415,161	297,881	388,945
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	343,336	200,000
	Withdrawal from Capital Reserve for Local Share	10-307	0	116,862	0
	Adjustment for Prior Year Encumbrances		0	8,096	0
	Actual Revenues (Over)/Under Expenditures		-103,634	0	0
General Fund Revenues	Total Operating Budget		6,165,976	6,724,727	6,809,357
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	19,084	0	0
	Other Revenue from Local Sources	20-1XXX	12,250	1,000	82,000
	Total Revenues from Local Sources	20-1XXX	31,334	1,000	82,000
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	2,757	2,858	2,000
	Title IV	20-4471-4474	61,284	0	0
	IDEA Part B (Handicapped)	20-4420-4429	0	60,660	42,462
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	30,912	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	33,224	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	28,684	0	0
	ARP-ESSER	20-4540	10,937	0	0
	Total Revenues from Federal Sources		167,798	63,518	44,462

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		199,013	64,518	126,462
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	65,836	67,407	65,435
	Total Revenues from Local Sources		65,836	67,407	65,435
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	33,916	34,724	33,709
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		99,752	102,131	99,144
Debt Service Fund Revenues	Total Repayment of Debt		99,752	102,131	99,144
All Fund Revenues	Total Revenues/Sources		6,464,741	6,891,376	7,034,963
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		6,464,741	6,891,376	7,034,963

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,927,066	2,145,228	2,216,026
	Special Education-Instruction	11-2XX-100-XXX	645,284	605,658	587,212
	Basic Skills/Remedial-Instruction	11-230-100-XXX	267,080	260,264	240,147
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	1,700	1,200	1,200
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	271,833	361,000	372,205
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	28,732	28,612	24,811
	Undistributed Expenditures-Health Services	11-000-213-XXX	104,644	104,618	100,746
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	252,676	209,418	253,838
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	171,709	165,565	210,850
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	208,730	213,355	229,631
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	9,340	10,750	13,750
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	6,531	7,070	6,878
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,122	26,956	26,845
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	198,274	208,760	201,347
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	113,308	123,441	121,477
	Undistributed Expenditures-Central Services	11-000-251-XXX	136,978	148,132	141,332
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	556,807	605,379	623,086
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	55,392	149,361	81,750
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,090,137	1,240,543	1,334,163
	Total Undistributed Expenditures		3,209,213	3,602,960	3,742,709
General Fund Current Expenses	Total General Current Expense		6,050,343	6,615,310	6,787,294
Capital Outlay	Equipment	12-XXX-XXX-730	22,676	75,879	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	92,957	11,228	503
	Total Capital Outlay		115,633	87,107	503
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	0	18,810	18,060
	Summer School-Support Services	13-422-200-XXX	0	3,500	3,500
	Total Summer School	13-422-X00-XXX	0	22,310	21,560
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	0	22,310	21,560
General Fund Expenses and Transfers	General Fund Grand Total		6,165,976	6,724,727	6,809,357

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	12,250	1,000	82,000
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	2,757	2,858	2,000
	Title IV	20-XXX-XXX-XXX	61,284	0	0
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	0	60,660	42,462
	ARP-ESSER Grant Program	20-487-xxx-xxx	10,937	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	30,912	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	33,224	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	28,684	0	0
	Total Federal Projects	20-XXX-XXX-XXX	167,798	63,518	44,462
Special Revenue Fund Expenses	Total Special Revenue Funds		199,013	64,518	126,462
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	99,752	102,131	99,144
	Total Debt Service Funds		99,752	102,131	99,144
All Fund Expenses	Total Expenditures/Appropriations		6,464,741	6,891,376	7,034,963
Expenses Net of Transfers	Total Expenditures Net of Transfers		6,464,741	6,891,376	7,034,963

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	404,441	393,336	250,000	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	655,374	765,742	648,880	648,880
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	400,000	400,000	200,000	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	5,903	6,022	6,022	6,022
	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	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$21,645	\$23,109	\$22,494	\$24,323	\$25,538
Total Classroom Instruction	\$13,706	\$14,472	\$14,157	\$15,387	\$15,922
Classroom-Salaries and Benefits	\$12,268	\$13,100	\$12,742	\$13,795	\$14,540
Classroom-General Supplies and Textbooks	\$856	\$778	\$825	\$945	\$735
Classroom-Purchased Services	\$582	\$593	\$590	\$647	\$646
Total Support Services	\$3,306	\$3,769	\$3,500	\$3,700	\$4,258
Support Services-Salaries and Benefits	\$2,470	\$2,587	\$2,507	\$2,633	\$3,031
Total Administrative Costs	\$2,251	\$2,245	\$2,153	\$2,392	\$2,384
Administration Salaries and Benefits	\$1,812	\$1,888	\$1,854	\$1,948	\$2,040
Total Operations and Maintenance of Plant	\$2,360	\$2,614	\$2,651	\$2,809	\$2,940
Operations and Maintenance-Salaries and Benefits	\$1,214	\$1,595	\$1,548	\$1,616	\$1,703
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$6	\$9	\$6	\$6	\$6
Total Equipment Costs	\$153	\$92	\$0	\$302	\$0
Legal Costs	\$40	\$52	\$57	\$103	\$60
Employee Benefits as a percentage of salaries*	27.64%	29.79%	33.24%	32.59%	33.52%

*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 2024-25 revised appropriations and the 2025-26 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 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 THE CALDWELL/WEST CALDWELL DISTRICT FOR TRANSPORTATION SERVICES	0

Estimated Tax Rates

Municipality	Category	Amount
Essex Fells	(A) General Fund School Levy	5,956,174
	(D) Total School Levy	6,022,594
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	758,060,000
	(H) Estimated Equalized Valuation (as of 10/01/24)	928,995,098
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.7857
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7945
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6411
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.6483

Employee Contract List for District

Name	Category	Measure
John Thomas	Job Title	Other
	Job Title II	Maintenance/Custoidall
	Base Annual Salary Amount	\$82,512
	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	07/01/24
	End Date of Contract	06/30/25
	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 maximum
	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	\$85,449
	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	07/01/24
	End Date of Contract	06/30/25
	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	\$210,433
	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	\$134,929
	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	07/01/24
	End Date of Contract	06/30/25
	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	\$2,750
	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