

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

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
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
Subtotal - Revenues From Local Sources		4,690,281	4,928,630	5,182,962
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
Subtotal - Revenues From State Sources		157,540	121,697	139,024
Budgeted Fund Balance - Operating Budget	10-303	0	251,434	200,000
Withdrawal From Cap Res-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
Total Operating Budget		4,984,409	5,338,869	5,521,986
Grants and Entitlements:				
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

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
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
Total Grants And Entitlements		76,958	68,774	58,373
Total Revenues/Sources		5,061,367	5,407,643	5,580,359
Total Revenues/Sources Net of Transfers		5,061,367	5,407,643	5,580,359

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
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-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	750	1,000	1,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	266,508	145,672	151,286
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	17,350	22,312	21,574
Undist. Expenditures - Health Services	11-000-213-XXX	68,367	65,852	67,425
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	90,328	133,310	130,512
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	73,982	97,293	103,490
Undist. Expenditures - Child Study Teams	11-000-219-XXX	132,813	152,041	159,058
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	15,638	22,250	20,375
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	5,187	7,749	6,009
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	10,819	15,877	40,033
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	164,518	163,155	158,344
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	87,578	105,110	103,723
Undist. Expend. - Central Services	11-000-251-XXX	124,421	118,480	115,677
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	423,359	469,830	486,902
Undist. Expend.-Student Transportation Serv.	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	2,598,803
Total General Current Expense		4,832,106	5,289,756	5,507,398
Capital Expenditures:				
Equipment	12-XXX-XXX-730	141,130	0	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Facilities Acquisition And Const. Serv.	12-000-400-XXX	503	35,503	503
Total Capital Outlay		141,633	35,503	503
Special Schools:				
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
Total Special Schools	13-XXX-XXX-XXX	10,670	13,610	14,085
General Fund Grand Total		4,984,409	5,338,869	5,521,986
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	11,968	2,500	2,040
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
Total Special Revenue Funds		76,958	68,774	58,373
Total Expenditures/Appropriations		5,061,367	5,407,643	5,580,359
Total Expenditures Net of Transfers		5,061,367	5,407,643	5,580,359

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
Unrestricted	General Operating Budget	279,328	301,434	250,000	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	373,727	248,377	213,377	213,377
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	0	0	0	0
Restricted for General Operating Budget	Legal Reserve	400,000	400,000	200,000	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	0	0	0	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Transportation Services, including Fuel	EFS utilizes the Essex Regional Educational Services Commission for Transportation Services	0
Purchasing	ACES (Alliance for Competitive Energy Services) E-Rate, State Contracts provided by NJ Department of Treasury	0
Purchasing	Ed Data Services - Cooperative Bidding	0
Purchasing	Educational Service Commission of NJ & Hunterdon County Educational Service Commission	0
Professional Staff Development	Consortium with West Essex, North Caldwell, Roseland & Fairfield for shared professional development	0
Technology Services	Asbury Park Technology Center for Accounting, Personnel & Payroll processing and check printing	0
Insurance Coverages and Benefits	NJSIG for Property, Liability & Workers Comp	0

ID=Essex Fells

Category	Amount
(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

Name=Adi Sulistyo

Category	Measure
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

Name=Adi Sulistyo

Category	Measure
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

Name=Michelle V. Gadaleta

Category	Measure
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
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

Name=Michelle V. Gadaleta

Category	Measure
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

Name=Steven J. Lella

Category	Measure
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
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

Name=Steven J. Lella

Category	Measure
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