

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	220.0	224.0	226.0
On Roll Special Ed Full-Time	31.0	29.0	27.0
On Roll Subtotal	251.0	253.0	253.0
In Private School Placements	4.0	3.0	4.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	5,331,304	5,437,397	5,573,001
	Total Tuition	10-1300	90,500	91,400	94,500
	Unrestricted Miscellaneous Revenues	10-1XXX	6,552	2,644	4,497
	Interest Earned on Capital Reserve Funds	10-1XXX	161	0	1
	Total Revenues from Local Sources		5,428,517	5,531,441	5,671,999
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	9,597	9,597	9,597
	Extraordinary Aid	10-3131	159,823	0	0
	Categorical Special Education Aid	10-3132	121,456	169,422	217,134
	Categorical Security Aid	10-3177	16,768	16,768	16,768
	Total Revenues from State Sources		307,644	195,787	243,499
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	359,823	200,000
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	445,000
	Adjustment for Prior Year Encumbrances		0	3,291	0
	Actual Revenues (Over)/Under Expenditures		-280,300	0	0
General Fund Revenues	Total Operating Budget		5,455,861	6,090,342	6,560,498
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	2,785	0	1
	Other Revenue from Local Sources	20-1XXX	2,009	2,137	2,000
	Total Revenues from Local Sources	20-1XXX	4,794	2,137	2,001
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	21,191	10,797	0
	Title II	20-4451-4455	4,075	3,803	3,233
	Title IV	20-4471-4474	10,000	10,000	8,500
	ARP-IDEA Preschool	20-4409	0	907	0
	ARP-IDEA Basic	20-4419	0	10,615	0
	IDEA Part B (Handicapped)	20-4420-4429	56,947	57,309	48,713
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	0	50,000
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	0	40,000
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	0	40,000
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	0	0	45,000

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER	20-4540	0	0	122,061
	CARES Act Education Stabilization Fund	20-4530	13,230	0	0
	Coronavirus Relief Fund (CRF)	20-4532	5,625	0	0
	CRRSA Act-ESSER II	20-4534	0	67,172	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	25,000	0
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
	Total Revenues from Federal Sources			111,068	230,603
Special Revenue Fund Revenues	Total Grants and Entitlements		115,326	232,740	359,507
All Fund Revenues	Total Revenues/Sources		5,571,187	6,323,082	6,920,005
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		5,571,187	6,323,082	6,920,005

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,994,689	2,056,145	1,944,608
	Special Education-Instruction	11-2XX-100-XXX	655,963	672,436	637,700
	Basic Skills/Remedial-Instruction	11-230-100-XXX	174,494	217,685	228,164
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	1,000	1,000	1,200
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	282,396	255,745	336,000
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	22,916	25,298	25,250
	Undistributed Expenditures-Health Services	11-000-213-XXX	88,447	96,266	101,925
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	118,111	157,220	181,204
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	113,688	142,155	159,157
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	182,492	195,209	193,786
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	5,094	13,248	11,850
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	3,882	10,049	7,289
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	642	17,075	27,575
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	171,335	191,980	191,486
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	106,147	117,895	113,572
	Undistributed Expenditures-Central Services	11-000-251-XXX	119,964	133,275	129,766
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	446,882	551,115	581,950
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	85,370	135,856	168,079
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	855,198	1,038,580	1,052,238
	Total Undistributed Expenditures			2,602,564	3,080,966
General Fund Current Expenses	Total General Current Expense		5,428,710	6,028,232	6,092,799
Capital Outlay	Equipment	12-XXX-XXX-730	6,508	45,129	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	7,604	503	503
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	0	445,000
	Interest Deposit to Capital Reserve	10-604	0	0	1
	Total Capital Outlay			14,112	45,632

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	13,039	13,278	18,695
	Summer School-Support Services	13-422-200-XXX	0	3,200	3,500
	Total Summer School	13-422-X00-XXX	13,039	16,478	22,195
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	13,039	16,478	22,195
General Fund Expenses and Transfers	General Fund Grand Total		5,455,861	6,090,342	6,560,498
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,009	2,137	2,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	21,191	10,797	0
	Title II	20-XXX-XXX-XXX	4,075	3,803	3,233
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	56,947	57,309	48,713
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	0	10,615	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	0	907	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	13,230	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	5,625	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	67,172	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	25,000	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	0	0	122,061
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	0	50,000
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	0	40,000
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	0	40,000
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	111,068	230,603	357,507
Special Revenue Fund Expenses	Total Special Revenue Funds		115,326	232,740	359,507
All Fund Expenses	Total Expenditures/Appropriations		5,571,187	6,323,082	6,920,005
Expenses Net of Transfers	Total Expenditures Net of Transfers		5,571,187	6,323,082	6,920,005

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	294,673	409,823	250,000	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	321,817	514,223	514,223	69,224
	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	4,046	4,582	4,582	4,583
	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	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,622	\$20,198	\$20,369	\$22,279	\$22,090
Total Classroom Instruction	\$13,462	\$13,745	\$13,361	\$14,551	\$13,990
Classroom-Salaries and Benefits	\$11,985	\$12,803	\$12,082	\$13,198	\$12,550
Classroom-General Supplies and Textbooks	\$1,072	\$505	\$840	\$862	\$937
Classroom-Purchased Services	\$406	\$437	\$439	\$491	\$504
Total Support Services	\$2,357	\$2,514	\$2,741	\$3,117	\$3,357
Support Services-Salaries and Benefits	\$1,820	\$1,956	\$2,097	\$2,370	\$2,433
Total Administrative Costs	\$1,744	\$1,896	\$1,890	\$2,126	\$2,125
Administration Salaries and Benefits	\$1,496	\$1,605	\$1,600	\$1,701	\$1,770
Total Operations and Maintenance of Plant	\$2,043	\$2,028	\$2,357	\$2,463	\$2,593
Operations and Maintenance-Salaries and Benefits	\$1,176	\$1,268	\$1,223	\$1,293	\$1,276
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$5	\$5	\$5	\$5	\$6
Total Equipment Costs	\$225	\$26	\$0	\$178	\$0
Legal Costs	\$28	\$62	\$63	\$67	\$59
Employee Benefits as a percentage of salaries*	23.54%	23.91%	29.08%	28.23%	29.81%

*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 2021-22 revised appropriations and the 2022-23 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	5,505,199
	(D) Total School Levy	5,505,199
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	752,285,305
	(H) Estimated Equalized Valuation (as of 10/01/21)	808,455,179
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.7318
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7318
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.6810
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.6810

Employee Contract List for District

Name	Category	Measure
John Thomas	Job Title	Other
	Job Title II	Maintenance/Custodial
	Base Annual Salary Amount	\$75,000
	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	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	10
	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	11
	Description of Other Contracted Non-Working Days	Holidays
	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, 15 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
Michelle V. Gadaleta	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$168,697
	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	Holidays

Employee Contract List for District

Name	Category	Measure
Michelle V. Gadaleta	Total Allowances Amount	\$5,500
	Total Bonuses Amount	\$25,288
	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	\$6,043
	Contractual Post-Employment Benefit Description of Payout of Sick days	Upon retirement, 1/260 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
	Base Annual Salary Amount	\$117,130
	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	07/01/21
	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	Holidays
	Total Allowances Amount	\$2,850
	Total Bonuses Amount	\$2,928
	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	\$6,405
	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