

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	195.0	200.0	212.0
On Roll Special Ed Full-Time	28.0	28.0	29.0
On Roll Subtotal	223.0	228.0	241.0
In Private School Placements	1.0	2.0	0.0
Sent to Other Districts Special Ed	1.0	1.0	2.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	4,403,627	4,606,699	4,836,633
Total Tuition	10-1300	63,000	62,000	84,000
Unrestricted Miscellaneous Revenues	10-1XXX	9,312	8,000	7,497
Interest Earned On Capital Reserve Funds	10-1XXX	517	0	0
Subtotal - Revenues From Local Sources		4,476,456	4,676,699	4,928,130
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	1,019	1,019	9,597
Extraordinary Aid	10-3131	29,328	0	0
Categorical Special Education Aid	10-3132	89,272	94,788	94,788
Categorical Security Aid	10-3177	3,084	3,084	14,173
Adjustment Aid	10-3178	1,915	1,915	0
Parcc Readiness Aid	10-3181	1,760	1,760	0
Per Pupil Growth Aid	10-3182	1,760	1,760	0
Professional Learning Community Aid	10-3183	1,780	1,780	0
Subtotal - Revenues From State Sources		129,918	106,106	118,558
Budgeted Fund Balance - Operating Budget	10-303	0	229,328	200,000
Withdrawal From Cap Res-For Local Share	10-307	0	150,000	35,000
Adjustment For Prior Year Encumbrances		0	35,452	0
Actual Revenues (Over)/Under Expenditures		-114,269	0	0
Total Operating Budget		4,492,105	5,197,585	5,281,688
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	2,500	11,968	2,500
Total Revenues From Local Sources	20-1XXX	2,500	11,968	2,500
Revenues from Federal Sources:				

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Title II	20-4451-4455	2,393	5,204	4,423
Title IV	20-4471-4474	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-4420-4429	47,913	49,786	42,318
Total Revenues From Federal Sources		50,306	64,990	55,241
Total Grants And Entitlements		52,806	76,958	57,741
Total Revenues/Sources		4,544,911	5,274,543	5,339,429
Total Revenues/Sources Net of Transfers		4,544,911	5,274,543	5,339,429

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,617,497	1,788,359	2,014,768
Special Education - Instruction	11-2XX-100-XXX	507,936	529,493	540,598
Basic Skills/Remedial - Instruction	11-230-100-XXX	130,627	132,863	135,537
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	192,753	269,144	147,206
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	13,995	17,238	22,312
Undist. Expenditures - Health Services	11-000-213-XXX	89,223	84,135	65,388
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	90,717	64,536	132,947
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	66,791	67,276	103,490
Undist. Expenditures - Child Study Teams	11-000-219-XXX	168,790	197,113	150,021
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	17,452	23,750	22,250
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	3,128	6,031	6,214
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	11,093	16,792	15,877
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	149,891	152,973	147,801
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	80,657	72,062	99,038
Undist. Expend. - Central Services	11-000-251-XXX	121,151	124,865	110,812
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	379,472	473,003	516,862
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	120,260	158,359	142,194
Personal Services - Employee Benefits	11-XXX-XXX-2XX	670,560	852,750	859,450
Total Undistributed Expenditures		2,175,933	2,580,027	2,541,862
Total General Current Expense		4,432,743	5,031,742	5,233,765
Capital Expenditures:				
Equipment	12-XXX-XXX-730	24,454	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	22,353	150,503	35,503
Total Capital Outlay		46,807	150,503	35,503

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	12,555	15,340	12,420
Total Summer School	13-422-X00-XXX	12,555	15,340	12,420
Total Special Schools	13-XXX-XXX-XXX	12,555	15,340	12,420
General Fund Grand Total		4,492,105	5,197,585	5,281,688
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,500	11,968	2,500
Federal Projects:				
Title II	20-XXX-XXX-XXX	2,393	5,204	4,423
Title IV	20-XXX-XXX-XXX	0	10,000	8,500
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	47,913	49,786	42,318
Total Federal Projects	20-XXX-XXX-XXX	50,306	64,990	55,241
Total Special Revenue Funds		52,806	76,958	57,741
Total Expenditures/Appropriations		4,544,911	5,274,543	5,339,429
Total Expenditures Net of Transfers		4,544,911	5,274,543	5,339,429

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	335,892	279,328	250,000	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	198,989	373,727	223,727	188,727
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	400,607	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	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,295	\$18,443	\$20,310	\$20,194	\$20,516
Total Classroom Instruction	\$12,792	\$12,195	\$13,506	\$13,428	\$13,760
Classroom-Salaries and Benefits	\$11,810	\$11,260	\$12,403	\$12,334	\$12,312
Classroom-General Supplies and Textbooks	\$617	\$554	\$687	\$672	\$1,056
Classroom-Purchased Services	\$365	\$381	\$417	\$422	\$393
Total Support Services	\$2,380	\$2,445	\$2,686	\$2,550	\$2,547
Support Services-Salaries and Benefits	\$2,085	\$2,045	\$2,271	\$2,112	\$1,877
Total Administrative Costs	\$2,164	\$1,870	\$1,861	\$1,862	\$1,809
Administration Salaries and Benefits	\$1,684	\$1,586	\$1,519	\$1,509	\$1,540
Total Operations and Maintenance of Plant	\$1,931	\$1,919	\$2,238	\$2,335	\$2,384
Operations and Maintenance-Salaries and Benefits	\$1,233	\$1,182	\$1,196	\$1,198	\$1,134
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$4	\$4	\$6	\$6	\$5
Total Equipment Costs	\$117	\$109	\$0	\$0	\$0
Legal Costs	\$257	\$63	\$111	\$110	\$50
Employee Benefits as a percentage of salaries*	22.90%	22.86%	27.57%	27.75%	26.70%

*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 2017-18 revised appropriations and the 2018-19 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	Ed Data Services - Cooperative Bidding	0
Purchasing	Educational Service Commission of NJ & Hunterdon County Educational Service Commission	0
Purchasing	ACES (Alliance for Competitive Energy Services) E-Rate, State Contracts provided by the NJ Department of Treasury	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	4,721,666
(D) Total School Levy	4,721,666
(B) Estimated Net Taxable Valuation (as of 10/01/17)	827,241,186
(H) Estimated Equalized Valuation (as of 10/01/17)	815,661,680
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.5708
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.5708
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.5789
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.5789

Name=Adi Sulistyo

Category	Measure
Job Title	Other
Job Title II	Custodian/Maintenance
Base Annual Salary Amount	\$75,446
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	06/30/18
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	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	\$11,250
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
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Adi Sulistyo

Category	Measure
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	\$155,850
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	\$13,063
Total Bonuses Amount	\$5,190
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	\$11,760
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

Name=Michelle V. Gadaleta

Category	Measure
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	\$101,228
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	06/30/18
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	\$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	\$6,619
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

Name=Steven J. Lella

Category	Measure
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