

06/21/2012

ESSEX - ESSEX FELLS BORO

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2010 Actual	October 15, 2011 Actual	October 15, 2012 Estimated
Pupils on Roll Regular Full-Time	211	179	213
Pupils on Roll - Special Full-Time	31	33	21
Subtotal - Pupils On Roll	242	204	234
Private School Placements		1	1

ESSEX - ESSEX FELLS BORO

Advertised Revenues

Budget Category	Account	2010-11 Actual	2011-12 Revised	2012-13 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		170,194	180,889
Withdrawal from Cap Res-for Local Share	10-307		50,000	50,000
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,846,609	3,923,541	4,002,012
Other Restricted Miscellaneous Revenues	10-1XXX	49,378		
Unrestricted Miscellaneous Revenues	10-1XXX		37,000	81,000
SUBTOTAL		3,886,987	3,960,541	4,083,012
Revenues from State Sources:				
Extraordinary Aid	10-3131	16,170		
Categorical Special Education Aid	10-3132		77,924	91,411
Categorical Security Aid	10-3177			2,750
Categorical Transportation Aid	10-3131			585
SUBTOTAL		16,170	77,924	94,756
Revenues from Federal Sources:				
Education Jobs Fund	18-4512		5,183	
SUBTOTAL			5,183	
Adjustment for Prior Year Encumbrances			9,750	
Actual Revenues (Over)/Under Expenditures		-243,815		
TOTAL OPERATING BUDGET		3,659,342	4,273,593	4,408,657
GRANTS AND ENTITLEMENTS				
Revenues from Local Sources				
	20-1XXX	3,368		
Revenues from Federal Sources:				
Title II	20-4451-4455	3,413	3,500	2,384
I.D.E.A. Part B (Handicapped)	20-4420-4429	96,737	50,250	44,380
TOTAL REVENUES FROM FEDERAL SOURCES		100,150	53,750	46,764
TOTAL GRANTS AND ENTITLEMENTS		103,518	53,750	46,764
REPAYMENT OF DEBT				
Revenues from Local Sources:				
Local Tax Levy	40-1210		246,730	233,840
TOTAL REVENUES FROM LOCAL SOURCES			246,730	233,840
TOTAL LOCAL REPAYMENT OF DEBT			246,730	233,840
TOTAL REPAYMENT OF DEBT			246,730	233,840
TOTAL REVENUES/SOURCES		3,762,860	4,574,072	4,689,261

ESSEX - ESSEX FELLS BORO

Advertised Appropriations

Budget Category	Account	2010-11 Expenditures	2011-12 Rev. Approp.	2012-13 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	1,277,100	1,435,827	1,449,298
Special Education	11-2XX-100-XXX	447,060	416,893	478,361
Basic Skills/Remedial	11-230-100-XXX	43,121	44,136	45,085
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	2,395	2,500	2,500
Support Services:				
Tuition	11-000-100-XXX		117,047	114,071
Attendance and Social Work Services	11-000-211-XXX	9,855	10,752	10,090
Health Services	11-000-213-XXX	83,628	85,823	87,263
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	180,053	200,884	176,871
Child Study Teams	11-000-219-XXX	145,969	152,965	166,714
Improvement of Instructional Services	11-000-221-XXX	9,771	14,000	11,700
Educational Media Services - School Library	11-000-222-XXX	31,658	33,462	38,584
General Administration	11-000-230-XXX	138,841	171,232	169,897
School Administration	11-000-240-XXX	82,881	85,824	79,664
Central Svcs & Admin Info Technology	11-000-25X-XXX	109,964	106,969	110,917
Operation and Maintenance of Plant Services	11-000-26X-XXX	330,479	435,154	409,719
Student Transportation Services	11-000-270-XXX	205	29,290	46,932
Personal Services - Employee Benefits	11-XXX-XXX-XXX	741,478	853,057	934,838
Total Support Services Expenditures		1,864,782	2,296,459	2,357,210
TOTAL GENERAL CURRENT EXPENSE		3,634,459	4,195,825	4,332,454

CAPITAL EXPENDITURES				
Facilities Acquisition and Construction Services	12-009-4XX-XXX		50,367	50,503
TOTAL CAPITAL EXPENDITURES			50,367	50,503
SPECIAL SCHOOLS				
Summer School:				
Instruction	13-422-100-XXX	24,884	27,400	25,700
Total Summer School		24,884	27,400	25,700
TOTAL SPECIAL SCHOOLS		24,884	27,400	25,700
OPERATING BUDGET GRAND TOTAL		3,659,342	4,273,592	4,408,657
SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects				
Federal Projects:				
Title II	20-XXX-XXX-XXX	3,413	3,500	2,384
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	96,737	50,250	44,300
Total Federal Projects		100,150	53,750	46,764
TOTAL GRANTS AND ENTITLEMENTS		103,518	53,750	46,764
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX		246,730	233,840
TOTAL REPAYMENT OF DEBT			246,730	233,840
Total Expenditures		3,762,860	4,574,072	4,689,251
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
0250X Local Contribution - Transfer to Special Revenue	11-1XX-100-93X			
Capital Reserve - Transfer to Repayment of Debt	12-000-400-933			
Transfer Property Sale Proceeds to Debt Svc Res	11-000-520-934			
TOTAL EXPENDITURES NET OF TRANSFERS		3,762,860	4,574,072	4,689,251

ESSEX - ESSEX FELLS BORO

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2010	Audited Balance 6/30/2011	Estimated Balance 6/30/2012	Estimated Balance 6/30/2013
Unrestricted:				
General Operating Budget	276,843	436,364	281,170	250,000
Repayment of Debt	0	0	0	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	81,872	183,872	133,872	83,872
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	174,275	149,719	149,719	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	36,979	76,979	76,979	76,979
Repayment of Debt:				
Restricted for Repayment of Debt	0	0	0	0

ESSEX - ESSEX FELLS BORO

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations:	2012 - 2013				
	2009-10 Actual (1)	2010-11 Actual (2)	2011-12 Original Budget (3)	2011-12 Revised Budget (4)	2012-2013 Proposed Budget (5)
Total Budgetary Comparative Per Pupil Cost	14984	15072	17130	19850	17827
Total Classroom Instruction	9155	9350	10372	12096	11166
Classroom-Salaries and Benefits	8733	8927	9691	11318	10582
Classroom-General Supplies and Textbooks	304	319	470	537	370
Classroom-Purchased Services and Other	117	104	211	241	214
Total Support Services	2649	2450	2744	3107	2663
Support Services-Salaries and Benefits	2391	2288	2384	2695	2280
Total Administrative Costs	1761	1707	1895	2233	1945
Administration-Salaries and Benefits	1349	1462	1587	1810	1564
Legal Costs	0	178	74	123	107
Total Operations and Maintenance of Plant	1398	1560	2089	2382	1991
Operations & Maintenance of Plant-Salary & Ben.	757	835	885	1006	929
Board Contribution to Food Services	0	0	0	0	0
Total Extracurricular Costs	12	13	14	16	14
Total Equipment Costs	14	0	0	0	0
Employee Benefits as a % of Salaries	25.2	29.3	33.4	32.8	34.9

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2012 Taxpayers' Guide to Education Spending (formerly Comparative Spending Guide) and can be found on the Department of Education's Internet address: <http://www.state.nj.us/education> under Finance, when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2011-12 revised appropriations and 2012-13 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 Budgetary comparative per pupil cost, although all components are not shown.

Unusual Revenues and Appropriations

Line Number	Revenue Source or Approp. Due to	12-13 Amount	Description of circumstances
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Total Unusual Revenues:	0	Total Unusual Appropriations:	0
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ESSEX - ESSEX FELLS BORO

Shared Services -- Description of Shared Services

THE DISTRICT CONTINUES TO PARTICIPATE IN THE NEW JERSEY SCHOOL BOARDS INSURANCE GROUP. THIS PARTICIPATION IS CONSIDERED TO BE A SHARED SERVICE. AREAS THAT WILL BE EXPLORED ARE FURTHER COOPERATION WITH THE MUNICIPALITY AND THE COUNTY EDUCATIONAL SERVICES COMMISSION.

ESSEX - ESSEX FELLS BORO

22a. Estimated Tax Rate Information

A. Estimated 12-13 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	3,962,777 (A)
Estimated Net Taxable Valuation (as of 10/01/2011)	768,783,063 (B)
Estimated 12-13 General Fund School Tax Rate=(A)/(B)X100	0.5185 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	4,203,062 (D)
Estimated Net Taxable Valuation (as of 10/01/2011)	768,783,063 (E)
Estimated 12-13 Total School Tax Rate=(D)/(E)X100	0.5467 (F)

B. Estimated 12-13 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	3,962,777 (G)
Estimated Equalized Valuation (as of 10/01/2011)	762,608,583 (H)
Estimated 12-13 Equalized General Fund School Tax Rate=(G)/(H)X100	0.5196 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	4,203,062 (J)
Estimated Equalized Valuation (as of 10/01/2011)	762,608,583 (K)
Estimated 12-13 Equalized Total School Tax Rate=(J)/(K)X100	0.5511 (L)

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17. Salaries and Benefits of Certain District Employees

Name	MICHELE V. GADELETA
Job Title	Superintendent PRINCIPAL
Base Annual Salary	134,640
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining?	N
Contract Terms:	
Beginning Date of Contract	07/01/2012
Ending Date of Contract	06/30/2013
Annual Work Days	260
Annual Vacation Days	20
Annual Sick Days	12
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	
Benefits:	
Allowances	8,000
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0
Post-Employment Benefits	0
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	There are no contractual post retirement

Other Post-Emp. Benefits
Other Post-Emp. Benefits

ent benefits associated with this empl
oyee.

0

In-Kind and Other Remuneration
Description of:
Annual Buyback of Sick Days
Annual Buyback of Vac. Days
Annual Buyback of Personal Days
All Other In-Kind/Remuneration

Additional Comments