

**ESSEX - ESSEX FELLS BORO**  
**Advertised Enrollments**

<b>ENROLLMENT CATEGORIES</b>	<b>October 14, 2011 Actual</b>	<b>October 15, 2012 Actual</b>	<b>October 15, 2013 Estimated</b>
Pupils On Roll Regular Full-Time	179	185	215
Pupils On Roll - Special Full-Time	25	25	25
Subtotal - Pupils On Roll	204	210	240
Private School Placements	1	1	1

**ESSEX - ESSEX FELLS BORO**  
**Advertised Revenues**

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,923,541	4,002,012	4,082,052
Unrestricted Miscellaneous Revenues	10-1XXX	25,013	84,063	17,838
Interest Earned On Capital Reserve Funds	10-1XXX	335	0	0
Subtotal - Revenues From Local Sources		3,948,889	4,086,075	4,099,890
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	0	585	601
Extraordinary Aid	10-3131	37,073	0	0
Categorical Special Education Aid	10-3132	77,924	91,411	89,553
Categorical Security Aid	10-3177	0	2,760	2,687
Other State Aids	10-3XXX	0	0	1,915
Subtotal - Revenues From State Sources		114,997	94,756	94,756
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	5,345	0	0
Subtotal - Revenues From Federal Sources		5,345	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	180,889	297,279
Withdrawal From Cap Res-For Local Share	10-307	0	50,000	200,000
Withdrawal From Current Expense Emergency Rsv	10-312	0	0	36,979
Adjustment For Prior Year Encumbrances		0	30,010	0
Actual Revenues (Over)/Under Expenditures		-222,680	0	0
Total Operating Budget		3,846,551	4,441,730	4,728,904
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	1,650	9,873	0
Total Revenues From Local Sources	20-1XXX	1,650	9,873	0

**ESSEX - ESSEX FELLS BORO**  
**Advertised Revenues**

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Revenues from Federal Sources:				
Title II	20-4451-4455	3,734	2,384	2,810
Title IV	20-4471-4474	377	0	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	55,474	44,380	35,535
Other	20-4XXX	1,079	0	0
Total Revenues From Federal Sources		60,664	46,764	38,345
Total Grants And Entitlements		62,314	56,637	38,345
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	246,730	235,840	215,198
Total Revenues From Local Sources		246,730	235,840	215,198
Total Local Repayment Of Debt		246,730	235,840	215,198
Total Repayment Of Debt		246,730	235,840	215,198
Total Revenues/Sources		4,155,595	4,734,207	4,982,447
Total Revenues/Sources Net of Transfers		4,155,595	4,734,207	4,982,447

**ESSEX - ESSEX FELLS BORO**  
**Advertised Appropriations**

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,387,715	1,519,043	1,501,688
Special Education - Instruction	11-2XX-100-XXX	423,195	478,361	521,527
Basic Skills/Remedial - Instruction	11-230-100-XXX	43,808	45,085	72,639
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	6,635	2,500	750
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	81,315	114,071	160,274
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	8,021	10,080	10,062
Undist. Expenditures - Health Services	11-000-213-XXX	85,371	87,263	88,107
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	69,846	116,723	120,576
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	72,173	60,148	92,736
Undist. Expenditures - Child Study Teams	11-000-219-XXX	142,400	168,214	183,903
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	4,454	11,700	8,750
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	32,132	38,554	1,620
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	145,571	167,172	157,999
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	103,685	80,214	83,016
Undist. Expend. - Central Services	11-000-251-XXX	77,422	113,092	135,672
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	363,284	409,719	372,996
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	15,322	17,750	69,434
Personal Services - Employee Benefits	11-XXX-XXX-2XX	708,958	925,838	915,764
Total Undistributed Expenditures		1,909,954	2,320,538	2,400,909
Total General Current Expense		3,771,307	4,365,527	4,497,513
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	50,367	50,503	200,776
Total Capital Outlay		50,367	50,503	200,776

**ESSEX - ESSEX FELLS BORO**  
**Advertised Appropriations**

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Special Schools:				
Summer School:				
Summer School - Instruction	13-422-100-XXX	24,877	25,700	30,615
Total Summer School	13-422-X00-XXX	24,877	25,700	30,615
Total Special Schools	13-XXX-XXX-XXX	24,877	25,700	30,615
General Fund Grand Total		3,846,551	4,441,730	4,728,904
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	1,650	9,873	0
Federal Projects:				
Title II	20-XXX-XXX-XXX	3,734	2,384	2,810
Title IV	20-XXX-XXX-XXX	377	0	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	55,474	44,380	35,535
Other	20-XXX-XXX-XXX	1,079	0	0
Total Federal Projects	20-XXX-XXX-XXX	60,664	46,764	38,345
Total Special Revenue Funds		62,314	56,637	38,345
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	246,730	235,840	215,198
Total Debt Service Funds		246,730	235,840	215,198
Total Expenditures/Appropriations		4,155,595	4,734,207	4,982,447
Total Expenditures Net of Transfers		4,155,595	4,734,207	4,982,447

**ESSEX - ESSEX FELLS BORO**  
**Advertised Recapitulation of Balances**

Budget Category	Audited Balance 6-30-2011	Audited Balance 6-30-2012	Estimated Balance 6-30-2013	Estimated Balance 6-30-2014
Unrestricted:				
--General Operating Budget	436,364	318,243	287,073	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	183,872	284,207	234,207	34,207
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	149,719	409,925	260,206	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	76,979	36,979	36,979	0
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	2010-11 Actual Costs	2011-12 Actual Costs	2012-13 Original Budget	2012-13 Revised Budget	2013-14 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,072	\$18,065	\$17,827	\$20,161	\$17,783
Total Classroom Instruction	\$9,350	\$11,476	\$11,166	\$12,769	\$11,345
Classroom-Salaries and Benefits	\$8,927	\$10,616	\$10,582	\$12,013	\$10,631
Classroom-General Supplies and Textbooks	\$319	\$724	\$370	\$464	\$535
Classroom-Purchased Services	\$104	\$136	\$214	\$293	\$179
Total Support Services	\$2,430	\$2,586	\$2,689	\$2,985	\$2,659
Support Services-Salaries and Benefits	\$2,288	\$2,471	\$2,280	\$2,523	\$2,245
Total Administrative Costs	\$1,707	\$1,941	\$1,945	\$2,155	\$1,983
Administration Salaries and Benefits	\$1,462	\$1,508	\$1,564	\$1,730	\$1,681
Legal Costs	\$74	\$97	\$107	\$106	\$75
Total Operations and Maintenance of Plant	\$1,560	\$1,999	\$1,991	\$2,211	\$1,772
Operations and Maintenance-Salaries and Benefits	\$835	\$961	\$929	\$1,028	\$887
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$13	\$42	\$14	\$16	\$4
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Employee Benefits as a percentage of salaries*	29.26%	28.56%	34.87%	33.93%	32.58%
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	\$0	\$0	\$0	\$0	\$0

\*Does not include pension and social security paid by the State on-behalf of the district.

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 (formerly Comparative Spending Guide) and can be found on the Department of Education's Internet website: <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 2012-13 revised appropriations and the 2013-14 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.

\*\* Federal and State funds in the blended resource school-based budgets.

**ESSEX - ESSEX FELLS BORO**  
**Estimated Tax Rates**

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	4,042,032
(B) Estimated Net Taxable Valuation (as of 10/01/12)	763,237,133
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	0.5296
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	4,266,551
(E) Estimated Net Taxable Valuation (as of 10/01/12)	763,237,133
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	0.5590
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B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	4,042,032
(H) Estimated Equalized Valuation (as of 10/01/12)	746,594,608
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	0.5414
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	4,266,551
(K) Estimated Equalized Valuation (as of 10/01/12)	746,594,608
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	0.5715
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**ESSEX - ESSEX FELLS BORO**  
**Employee Contract List for District**

NAME=Michelle V. Gadaleta

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$137,334
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	03/01/10
End Date of Contract	06/30/13
Contracted Number of Annual Work Days	240
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	
Total Allowances Amount	0
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	not applicable
Contractual Post-Employment Benefit Description of Payout of Vacation days	not applicable

**ESSEX - ESSEX FELLS BORO  
Employee Contract List for District**

**NAME=Michelle V. Gadaleta**

CATEGORY	MEASURE
Contractual Post-Employment Benefit Description of Payout of Personal days	not applicable
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

**NAME=Steven J. Lella**

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$75,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	

**ESSEX - ESSEX FELLOWS BORO**  
**Employee Contract List for District**

NAME=Steven J. Lella

CATEGORY	MEASURE
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	08/01/12
End Date of Contract	06/30/13
Contracted Number of Annual Work Days	240
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	
Total Allowances Amount	0
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	not applicable
Contractual Post-Employment Benefit Description of Payout of Vacation days	not applicable
Contractual Post-Employment Benefit Description of Payout of Personal days	not applicable
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	

**ESSEX - ESSEX FELLS BORO  
Employee Contract List for District**

NAME=Steven J. Lella

	CATEGORY	MEASURE
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1		
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2		
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3		
	Additional Comment 1	
	Additional Comment 2	
	Additional Comment 3	