

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	216.0	220.0	234.0
On Roll Special Ed Full-Time	28.0	27.0	31.0
On Roll Subtotal	244.0	247.0	265.0
In Private School Placements	3.0	4.0	3.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	5,573,001	5,683,904	5,854,132
	Total Tuition	10-1300	124,754	98,150	95,000
	Unrestricted Miscellaneous Revenues	10-1XXX	0	20,391	34,497
	Interest Earned on Capital Reserve Funds	10-1XXX	9,759	0	0
	Other Restricted Miscellaneous Revenues	10-1XXX	39,030	0	0
	Total Revenues from Local Sources		5,746,544	5,802,445	5,983,629
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	9,597	9,597	9,597
	Extraordinary Aid	10-3131	154,441	0	0
	Categorical Special Education Aid	10-3132	217,134	245,460	268,635
	Categorical Security Aid	10-3177	16,768	16,768	19,649
	Other State Aids	10-3XXX	2,610	0	0
	Total Revenues from State Sources		400,550	271,825	297,881
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	354,441	200,000
	Withdrawal from Capital Reserve for Local Share	10-307	0	116,862	0
	Adjustment for Prior Year Encumbrances		0	3,725	0
	Actual Revenues (Over)/Under Expenditures		9,014	0	0
General Fund Revenues	Total Operating Budget		6,156,108	6,549,298	6,481,510
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	21,602	0	0
	Other Revenue from Local Sources	20-1XXX	2,097	12,250	2,000
	Total Revenues from Local Sources	20-1XXX	23,699	12,250	2,000
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	3,273	2,757	2,343
	Title IV	20-4471-4474	10,000	0	0
	IDEA Part B (Handicapped)	20-4420-4429	59,277	61,284	52,091
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	19,088	30,000	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	6,776	30,000	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	11,316	29,500	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	45,000	0	0
	ARP-ESSER	20-4540	111,124	10,000	0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	Total Revenues from Federal Sources		265,854	163,541	54,434
Special Revenue Fund Revenues	Total Grants and Entitlements		288,758	175,791	56,434
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	0	65,836	67,407
	Total Revenues from Local Sources		0	65,836	67,407
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	0	33,916	34,724
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		0	99,752	102,131
Debt Service Fund Revenues	Total Repayment of Debt		0	99,752	102,131
All Fund Revenues	Total Revenues/Sources		6,444,866	6,824,841	6,640,075
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		6,444,866	6,824,841	6,640,075

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,859,433	2,003,690	2,043,253
	Special Education-Instruction	11-2XX-100-XXX	586,813	636,115	628,289
	Basic Skills/Remedial-Instruction	11-230-100-XXX	259,857	268,096	237,633
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	1,200	1,200	1,200
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	269,272	319,000	361,000
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	29,797	27,232	26,413
	Undistributed Expenditures-Health Services	11-000-213-XXX	95,407	101,596	103,763
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	167,507	258,676	209,418
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	151,797	151,782	165,565
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	196,894	212,443	211,955
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	24,379	10,886	10,750
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	9,781	6,628	7,070
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,180	22,018	26,957
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	213,742	205,535	191,759
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	110,390	126,179	118,171
	Undistributed Expenditures-Central Services	11-000-251-XXX	131,040	146,567	138,132
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	513,557	604,190	600,076
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	83,881	134,750	136,750
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	946,476	1,166,215	1,240,543
	Total Undistributed Expenditures		2,947,100	3,493,697	3,548,322
General Fund Current Expenses	Total General Current Expense		5,654,403	6,402,798	6,458,697
Capital Outlay	Equipment	12-XXX-XXX-730	37,543	31,408	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	503	93,957	503
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	445,000	0	0
	Total Capital Outlay		483,046	125,365	503

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special School Expenses for Summer School	Summer School-Instruction	13-422-100-XXX	15,619	17,635	18,810
	Summer School-Support Services	13-422-200-XXX	3,040	3,500	3,500
	Total Summer School	13-422-X00-XXX	18,659	21,135	22,310
Special School Expenses	Total Special Schools	13-XXX-XXX-XXX	18,659	21,135	22,310
General Fund Expenses and Transfers	General Fund Grand Total		6,156,108	6,549,298	6,481,510
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,097	12,250	2,000
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	3,273	2,757	2,343
	Title IV	20-XXX-XXX-XXX	10,000	0	0
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	59,277	61,284	52,091
	ARP-ESSER Grant Program	20-487-xxx-xxx	111,124	10,000	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	19,088	30,000	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	6,776	30,000	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	11,316	29,500	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	45,000	0	0
	Total Federal Projects	20-XXX-XXX-XXX	265,854	163,541	54,434
Special Revenue Fund Expenses	Total Special Revenue Funds		288,758	175,791	56,434
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	0	99,752	102,131
	Total Debt Service Funds		0	99,752	102,131
All Fund Expenses	Total Expenditures/Appropriations		6,444,866	6,824,841	6,640,075
Expenses Net of Transfers	Total Expenditures Net of Transfers		6,444,866	6,824,841	6,640,075

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	320,523	404,441	250,000	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	745,270	655,374	538,512	538,512
	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	5,108	5,903	5,903	5,903
	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	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$20,732	\$21,645	\$22,841	\$24,085	\$22,494
Total Classroom Instruction	\$13,416	\$13,706	\$14,388	\$15,022	\$14,157
Classroom-Salaries and Benefits	\$12,140	\$12,268	\$13,021	\$13,623	\$12,742
Classroom-General Supplies and Textbooks	\$784	\$856	\$772	\$780	\$825
Classroom-Purchased Services	\$492	\$582	\$595	\$619	\$590
Total Support Services	\$2,915	\$3,306	\$3,492	\$3,808	\$3,500
Support Services-Salaries and Benefits	\$2,340	\$2,470	\$2,249	\$2,533	\$2,507
Total Administrative Costs	\$2,075	\$2,251	\$2,207	\$2,391	\$2,153
Administration Salaries and Benefits	\$1,635	\$1,812	\$1,891	\$1,907	\$1,854
Total Operations and Maintenance of Plant	\$2,307	\$2,360	\$2,726	\$2,834	\$2,651
Operations and Maintenance-Salaries and Benefits	\$1,159	\$1,214	\$1,549	\$1,625	\$1,548
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$5	\$6	\$6	\$6	\$6
Total Equipment Costs	\$232	\$153	\$0	\$127	\$0
Legal Costs	\$54	\$40	\$60	\$61	\$57
Employee Benefits as a percentage of salaries*	24.52%	27.64%	32.55%	31.32%	33.24%

*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 2023-24 revised appropriations and the 2024-25 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, Cyber & 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 the Caldwell/West Caldwell district for transportation services	0

Estimated Tax Rates

Municipality	Category	Amount
Essex Fells	(A) General Fund School Levy	5,769,018
	(D) Total School Levy	5,835,640
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	754,034,900
	(H) Estimated Equalized Valuation (as of 10/01/23)	806,782,008
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.7651
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.7739
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.7151
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.7233

Employee Contract List for District

Name	Category	Measure
John Thomas	Job Title	Other
	Job Title II	Maintenance/Custodial
	Base Annual Salary Amount	\$79,568
	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	07/01/23
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	10
	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	0
	Description of Other Contracted Non-Working Days	None Reported
	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, 15k maximum
	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
Marco Pannullo	Job Title	Information Technology
	Job Title II	None
	Base Annual Salary Amount	\$82,400
	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	07/01/23
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	15
	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	0
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
Marco Pannullo	Total Allowances Amount	\$6,000
	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	NA
	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
	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	\$210,433
	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
Michelle V. Gadaleta	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/22
	End Date of Contract	06/30/27
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	12
	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	None Reported
	Total Allowances Amount	\$3,825
	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, 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

Employee Contract List for District

Name	Category	Measure
Michelle V. Gadaleta	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	\$129,400
	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	07/01/23
	End Date of Contract	07/31/24
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	12
	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	None Reported
	Total Allowances Amount	\$2,600
	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, 1/260 of salary, 15k max

Employee Contract List for District

Name	Category	Measure
Steven J. Lella	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
	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