

03/05/2012

ESSEX - FAIRFIELD TWP

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2010 Actual	October 15, 2011 Actual	October 15, 2012 Estimated
Pupils on Roll Regular Full-Time	621	616	629
Pupils on Roll - Special Full-Time	72	69	67
Subtotal - Pupils On Roll	693	685	696
Private School Placements	7	5	7
Pupils Sent to Other Dists-Spec Ed Prog	1		
Pupils Received			10
Pupils in State Facilities	1		

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Advertised Revenues

Budget Category	Account	2010-11 Actual	2011-12 Revised	2012-13 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		371,161	391,440
Revenues from Local Sources:				
Local Tax Levy	10-1210	9,600,585	9,768,596	9,858,894
Tuition	10-1300	24,500	25,000	25,000
Other Restricted Miscellaneous Revenues	10-1XXX	13,690		
Unrestricted Miscellaneous Revenues	10-1XXX	8,560	22,000	12,000
SUBTOTAL		9,647,335	9,815,596	9,895,894
Revenues from State Sources:				
Extraordinary Aid	10-3131	133,716		75,000
Categorical Special Education Aid	10-3132	13,001	118,074	269,835
Categorical Security Aid	10-3177			9,858
Categorical Transportation Aid	10-3121			17,128
SUBTOTAL		146,717	118,074	371,821
Revenues from Federal Sources:				
Education Jobs Fund	18-4522		17,821	
SUBTOTAL			17,821	
Adjustment for Prior Year Encumbrances			47,217	
Actual Revenues (Over)/Under Expenditures		-88,612		
TOTAL OPERATING BUDGET		9,705,440	10,369,869	10,659,155
GRANTS AND ENTITLEMENTS				
Revenues from Local Sources				
	20-1XXX	5,346		
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX		712	670
TOTAL REVENUES FROM STATE SOURCES			712	670
Revenues from Federal Sources:				
Title II	20-4451-4455	3,277	10,236	
I.D.E.A. Part B (Handicapped)	20-4420-4429	206,492	144,075	
Other	20-4XXX	1,030		156,000
TOTAL REVENUES FROM FEDERAL SOURCES		210,799	154,311	156,000
TOTAL GRANTS AND ENTITLEMENTS		216,145	155,023	156,670
REPAYMENT OF DEBT				
Budgeted Fund Balance	40-303		1,630	
Revenues from Local Sources:				
Local Tax Levy	40-1210	141,560	140,693	147,723
TOTAL REVENUES FROM LOCAL SOURCES		141,560	140,693	147,723
TOTAL LOCAL REPAYMENT OF DEBT		141,560	142,323	147,723
TOTAL REPAYMENT OF DEBT		141,560	142,323	147,723
TOTAL REVENUES/SOURCES		10,063,145	10,667,215	10,963,548

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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	3,438,773	3,401,459	3,684,535
Special Education	11-2XX-100-XXX	813,501	757,300	841,085
Basic Skills/Remedial	11-230-100-XXX	273,313	276,850	285,212
Bilingual Education	11-240-100-XXX	4,698	19,210	19,541
Summer School	11-422-XXX-XXX		29,837	30,000

Support Services:				
Tuition	11-000-100-XXX	299,162	427,005	210,981
Health Services	11-000-213-XXX	160,146	175,297	174,737
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	435,276	459,044	604,526
Child Study Teams	11-000-219-XXX	258,958	268,451	279,801
Educational Media Services - School Library	11-000-222-XXX	129,846	187,396	190,409
Instructional Staff Training Services	11-000-223-XXX	10,085	25,400	20,000
General Administration	11-000-230-XXX	392,226	424,977	428,966
School Administration	11-000-240-XXX	286,239	304,852	306,023
Central Svcs & Admin Info Technology	11-000-25X-XXX	160,452	182,283	173,219
Operation and Maintenance of Plant Services	11-000-26X-XXX	784,903	885,478	717,403
Student Transportation Services	11-000-270-XXX	590,079	643,589	643,070
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,595,873	1,895,026	2,037,792
Total Support Services Expenditures		5,103,245	5,878,798	5,786,927
TOTAL GENERAL CURRENT EXPENSE		9,633,530	10,363,454	10,647,300
CAPITAL EXPENDITURES				
Equipment	12-XXX-XXX-73X	60,879		
Facilities Acquisition and Construction Services	12-000-4XX-XXX	11,031	6,415	11,855
TOTAL CAPITAL EXPENDITURES		71,910	6,415	11,855
OPERATING BUDGET GRAND TOTAL		9,705,440	10,369,869	10,659,155
SPECIAL GRANTS AND ENTITLEMENTS				
Local Projects	20-XXX-XXX-XXX	5,346		
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX		293	270
Nonpublic Nursing Services	20-XXX-XXX-XXX		419	400
Total State Projects			712	670
Federal Projects:				
Title II	20-XXX-XXX-XXX	3,277	10,236	
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	206,492	144,075	
Other Special Projects	20-XXX-XXX-XXX	1,030		156,000
Total Federal Projects		210,799	154,311	156,000
TOTAL GRANTS AND ENTITLEMENTS		216,145	155,023	156,670
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	141,560	142,323	147,723
TOTAL REPAYMENT OF DEBT		141,560	142,323	147,723
Total Expenditures		10,063,145	10,667,215	10,963,548
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
0250XLocal 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		10,063,145	10,667,215	10,963,548

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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	278,444	250,000	355,074	250,000
Repayment of Debt	1,630	1,630	0	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	1,422	256,422	512,844	512,844
Adult Education Programs	0	0	0	0
Maintenance Reserve	100,141	113,641	113,641	113,641
Legal Reserve	677,265	657,527	286,366	0
Tuition Reserve	0	0	0	0
Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
Restricted for Repayment of Debt	0	0	0	0

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Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations:	2012 - 2013		2011-12 Original Budget (3)	2011-12 Revised Budget (4)	2012-2013 Proposed Budget (5)
	2009-10 Actual (1)	2010-11 Actual (2)			
Total Budgetary Comparative Per Pupil Cost	11870	12597	13314	13634	14142
Total Classroom Instruction	7686	8156	8393	8466	9033
Classroom-Salaries and Benefits	7171	7702	7951	8001	8492
Classroom-General Supplies and Textbooks	448	385	381	386	381
Classroom-Purchased Services and Other	67	70	61	79	160
Total Support Services	1552	1721	1963	2011	2215
Support Services-Salaries and Benefits	1319	1362	1553	1594	1619
Total Administrative Costs	1340	1453	1550	1633	1614
Administration-Salaries and Benefits	1015	1156	1223	1257	1282
Legal Costs	0	131	85	118	111
Total Operations and Maintenance of Plant	1279	1254	1327	1440	1192
Operations & Maintenance of Plant-Salary & Ben.	532	583	660	613	669
Board Contribution to Food Services	0	0	0	0	0
Total Extracurricular Costs	0	0	0	0	0

Total Equipment Costs	144	88	0	0	0
Employee Benefits as a % of Salaries	27.3	26.8	30.4	31.6	31.8

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.

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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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Shared Services -- Description of Shared Services

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22a. Estimated Tax Rate Information

A. Estimated 12-13 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS
 General Fund School Levy 9,858,894 (A)
 Estimated Net Taxable Valuation (as of 10/01/2011) 3,087,558,937 (B)
 Estimated 12-13 General Fund School Tax Rate=(A)/(B)X100 0.3193 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS
 Total School Levy 10,006,617 (D)
 Estimated Net Taxable Valuation (as of 10/01/2011) 3,087,558,937 (E)
 Estimated 12-13 Total School Tax Rate=(D)/(E)X100 0.3241 (F)

B. Estimated 12-13 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS
 General Fund School Levy 9,858,894 (G)
 Estimated Equalized Valuation (as of 10/01/2011) 2,928,230,680 (H)
 Estimated 12-13 Equalized General Fund School
 Tax Rate=(G)/(H)X100 0.3367 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS
 Total School Levy 10,006,617 (J)
 Estimated Equalized Valuation (as of 10/01/2011) 2,928,230,680 (K)
 Estimated 12-13 Equalized Total School
 Tax Rate=(J)/(K)X100 0.3417 (L)

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17. Salaries and Benefits of Certain District Employees

Name Dr. Mary Kildow
 Job Title Superintendent

Base Annual Salary 168,250
 FTE 1.0
 Shared with Another District? N
 Member of Collective Bargaining ? N

Contract Terms:
 Beginning Date of Contract 07/01/2008
 Ending Date of Contract 06/30/2013
 Annual Work Days 260
 Annual Vacation Days 25
 Annual Sick Days 10
 Annual Personal Days 5
 Annual Consulting Days 0
 Other Non-working days 0
 Description-Other Non-working Days

Benefits:
 Allowances 4,500
 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 15,000

Description of:
 Buyback of Sick Days
 Buyback of Vac. Days
 Buyback of Personal Days
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits

In-Kind and Other Remuneration 0

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

Additional Comments

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17. Salaries and Benefits of Certain District Employees

Name	Mr. William Stepka
Job Title	Business Administrator

Base Annual Salary 114,086

FTE 1.0

Shared with Another District? N

Member of Collective Bargaining ? N

Contract Terms:

Beginning Date of Contract	07/01/2011
Ending Date of Contract	06/30/2012
Annual Work Days	260
Annual Vacation Days	25
Annual Sick Days	10
Annual Personal Days	5
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:

Allowances 4,500

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 15,000

Description of:
 Buyback of Sick Days
 Buyback of Vac. Days
 Buyback of Personal Days
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits
 Other Post-Emp. Benefits

In-Kind and Other Remuneration 0

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

Additional Comments

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17. Salaries and Benefits of Certain District Employees

Name	Dr. Michael Trabucco
Job Title	Principal Director Child Study Team

Base Annual Salary 116,132

FTE 1.0

Shared with Another District? N

Member of Collective Bargaining ? N

Contract Terms:

Beginning Date of Contract	07/01/2011
Ending Date of Contract	06/30/2012

Annual Work Days	260
Annual Vacation Days	25
Annual Sick Days	10
Annual Personal Days	5
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:

Allowances	3,000
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	15,000
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	

In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

Additional Comments

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17. Salaries and Benefits of Certain District Employees

Name	Mr. John Smatla
Job Title	Principal

Base Annual Salary	123,562
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2011
Ending Date of Contract	06/30/2012
Annual Work Days	260
Annual Vacation Days	25
Annual Sick Days	10
Annual Personal Days	5
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:

Allowances	3,000
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	15,000
Description of:	
Buyback of Sick Days	
Buyback of Vac. Days	
Buyback of Personal Days	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	
Other Post-Emp. Benefits	

In-Kind and Other Remuneration	0
Description of:	
Annual Buyback of Sick Days	
Annual Buyback of Vac. Days	
Annual Buyback of Personal Days	
All Other In-Kind/Remuneration	

Additional Comments