

**ESSEX - FAIRFIELD TWP  
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	616	620	599
Pupils On Roll - Special Full-Time	69	72	80
Subtotal - Pupils On Roll	685	692	679
Private School Placements	5	5	5
Pupils in State Facilities		1	0

**ESSEX - FAIRFIELD TWP**  
**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	9,768,596	9,858,894	10,056,071
Total Tuition	10-1300	22,500	25,000	25,000
Rents And Royalties	10-1910	0	10,000	32,467
Unrestricted Miscellaneous Revenues	10-1XXX	13,284	2,000	2,000
Subtotal - Revenues From Local Sources		9,804,380	9,895,894	10,115,538
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	0	17,128	17,428
Extraordinary Aid	10-3131	169,944	75,000	85,000
Categorical Special Education Aid	10-3132	223,148	269,835	268,309
Categorical Security Aid	10-3177	0	9,858	11,083
Other State Aids	10-3XXX	0	0	1
Subtotal - Revenues From State Sources		393,092	371,821	381,821
Revenues from Federal Sources:				
Education Jobs Fund	18-4522	18,379	0	0
Subtotal - Revenues From Federal Sources		18,379	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	286,366	228,317
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	261	261
Other Financing Sources	10-5xxx	0	105,074	0
Adjustment For Prior Year Encumbrances		0	27,496	0
Actual Revenues (Over)/Under Expenditures		171,132	0	0
Total Operating Budget		10,386,983	10,686,912	10,725,937
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	2,141	0	0

**ESSEX - FAIRFIELD TWP**  
**Advertised Revenues**

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
Total Revenues From Local Sources	20-1XXX	2,141	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	419	438	329
Total Revenues From State Sources		419	438	329
Revenues from Federal Sources:				
Title II	20-4451-4455	11,091	8,676	6,507
I.D.E.A. Part B (Handicapped)	20-4420-4429	159,645	142,822	107,116
Total Revenues From Federal Sources		170,736	151,498	113,623
Total Grants And Entitlements		173,296	151,936	113,952
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	140,693	147,723	142,873
Total Revenues From Local Sources		140,693	147,723	142,873
Total Local Repayment Of Debt		140,693	147,723	142,873
Actual Revenues (Over)/Under Expenditures		1,630	0	0
Total Repayment Of Debt		142,323	147,723	142,873
Total Revenues/Sources		10,702,602	10,986,571	10,982,762
Total Revenues/Sources Net of Transfers		10,702,602	10,986,571	10,982,762

**ESSEX - FAIRFIELD TWP**  
**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	3,439,077	3,585,827	3,580,079
Special Education - Instruction	11-2XX-100-XXX	761,842	861,832	863,457
Basic Skills/Remedial - Instruction	11-230-100-XXX	278,180	285,212	237,784
Bilingual Education - Instruction	11-240-100-XXX	19,156	19,541	19,639
Summer School	11-422-XXX-XXX	29,837	62,246	65,671
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	270,706	210,981	295,369
Undist. Expenditures - Health Services	11-000-213-XXX	174,354	174,737	179,894
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	169,924	172,485	131,251
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	361,603	435,264	424,240
Undist. Expenditures - Child Study Teams	11-000-219-XXX	268,013	279,801	281,635
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	186,579	190,409	188,157
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	10,101	20,000	22,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	380,087	429,444	376,648
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	300,204	306,023	306,121
Undist. Expend. - Central Services	11-000-251-XXX	183,127	173,219	171,484
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,074,816	809,367	791,090
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	626,283	676,500	697,235
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,798,494	1,966,991	2,069,403
Total Undistributed Expenditures		5,804,291	5,845,221	5,934,527
Total General Current Expense		10,332,383	10,659,879	10,701,157
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	15,178	6,500
Facilities Acquisition And Const. Serv.	12-000-400-XXX	54,600	11,855	18,280
Total Capital Outlay		54,600	27,033	24,780

**ESSEX - FAIRFIELD TWP**  
**Advertised Appropriations**

Budget Category	Account	2011-12 Actual	2012-13 Revised	2013-14 Anticipated
General Fund Grand Total		10,386,983	10,686,912	10,725,937
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,141	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	0	159	119
Nonpublic Nursing Services	20-XXX-XXX-XXX	419	220	165
Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	59	45
Total Other State Projects		419	438	329
Total State Projects	20-XXX-XXX-XXX	419	438	329
Federal Projects:				
Title II	20-XXX-XXX-XXX	11,091	8,676	6,507
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	159,645	142,822	107,116
Total Federal Projects	20-XXX-XXX-XXX	170,736	151,498	113,623
Total Special Revenue Funds		173,296	151,936	113,952
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	142,323	147,723	142,873
Total Debt Service Funds		142,323	147,723	142,873
Total Expenditures/Appropriations		10,702,602	10,986,571	10,982,762
Total Expenditures Net of Transfers		10,702,602	10,986,571	10,982,762

**ESSEX - FAIRFIELD TWP**  
**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	250,000	355,074	250,000	250,000
--Repayment of Debt	1,630	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	256,422	256,422	256,161	255,900
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	113,641	0	0	0
--Legal Reserve	657,527	514,683	228,317	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

**ESSEX - FAIRFIELD TWP**  
**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	\$12,597	\$13,665	\$14,142	\$14,194	\$14,369
Total Classroom Instruction	\$8,156	\$8,368	\$9,033	\$8,953	\$9,155
Classroom-Salaries and Benefits	\$7,702	\$7,930	\$8,492	\$8,421	\$8,599
Classroom-General Supplies and Textbooks	\$385	\$315	\$381	\$354	\$341
Classroom-Purchased Services	\$70	\$122	\$160	\$178	\$215
Total Support Services	\$1,721	\$2,051	\$2,215	\$2,223	\$2,206
Support Services-Salaries and Benefits	\$1,362	\$1,558	\$1,619	\$1,621	\$1,607
Total Administrative Costs	\$1,453	\$1,531	\$1,614	\$1,617	\$1,585
Administration Salaries and Benefits	\$1,156	\$1,229	\$1,282	\$1,281	\$1,318
Legal Costs	\$85	\$71	\$111	\$112	\$69
Total Operations and Maintenance of Plant	\$1,254	\$1,700	\$1,192	\$1,312	\$1,334
Operations and Maintenance-Salaries and Benefits	\$583	\$626	\$669	\$601	\$681
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$88	\$0	\$0	\$22	\$10
Employee Benefits as a percentage of salaries*	26.84%	29.57%	31.81%	31.06%	33.02%
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 - FAIRFIELD TWP**  
**Unusual Revenues and Appropriations**

Item	Line Number	Source	Amount	Explanation
1	260	Liberty Academy Gymnastics	24000.00	New bldg use rental @ \$2K per month.



**ESSEX - FAIRFIELD TWP**  
**Shared Services**

Shared Service Category Type	Shared Service Category Description	Amount Spent (Optional)
Others	Budget appropriations have been reduced to the "sharing of" or "participation in" the following cost saving initiatives and/or consortiums:	0.00
Others	Caldwell/West Caldwell Natural Gas Consortium 10% svgs, Alliance For Competitive Telecommunications (ACT) 10%, Tiered bus routes with the	0.00
Others	WE High School, Teacher workshops & in-service, Township cuts ball fields, bid with town for Garbage service, town helps plow snow.	0.00

**ESSEX - FAIRFIELD TWP**  
**Estimated Tax Rates**

A. Estimated 13-14 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	10,056,071
(B) Estimated Net Taxable Valuation (as of 01/04/13)	2,648,233,100
(C) Estimated 13-14 General Fund School Tax Rate=(A)/(B)x100	0.3797
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	10,198,944
(E) Estimated Net Taxable Valuation (as of 01/04/13)	2,648,233,100
(F) Estimated 13-14 Total School Tax Rate=(D)/(E)x100	0.3851
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B. Estimated 13-14 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	10,056,071
(H) Estimated Equalized Valuation (as of 10/01/12)	2,788,338,122
(I) Estimated 13-14 Equalized General Fund School Tax Rate=(G)/(H)x100	0.3606
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	10,198,944
(K) Estimated Equalized Valuation (as of 10/01/12)	2,788,338,122
(L) Estimated 13-14 Equalized Total School Tax Rate=(J)/(K)x100	0.3658
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**ESSEX - FAIRFIELD TWP  
Employee Contract List for District**

**NAME=Dr. Mary Kildow**

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$175,400
Full-Time Equivalents (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	07/01/08
End Date of Contract	06/30/13
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	10
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	10
Description of Other Contracted Non-Working Days	Holidays

**NAME=Dr. Michael Trabucco**

CATEGORY	MEASURE
Job Title	Principal
Job Title II	& CST Coordinator
Base Annual Salary Amount	\$119,035
Full-Time Equivalents (FTE)	1.0

## ESSEX - FAIRFIELD TWP Employee Contract List for District

NAME=Dr. Michael Trabucco

CATEGORY	MEASURE
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/12
End Date of Contract	06/30/13
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	10
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	10
Description of Other Contracted Non-Working Days	Holidays
Total Allowances Amount	
Total Bonuses Amount	
Total Stipends Amount	
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	
District Contributions Above Teacher Contract for Retirement Plans	
Total Contractual Post-Employment Benefit Amount	
Contractual Post-Employment Benefit Description of Payout of Sick days	
Contractual Post-Employment Benefit Description of Payout of Vacation days	
Contractual Post-Employment Benefit Description of Payout of Personal days	
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	

## ESSEX - FAIRFIELD TWP Employee Contract List for District

NAME=Dr. Michael Trabucco

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	
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=Mr. John Smatla

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$126,651
Full-Time Equivalents (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	07/01/12
End Date of Contract	06/30/13
Contracted Number of Annual Work Days	260

## ESSEX - FAIRFIELD TWP Employee Contract List for District

NAME=Mr. John Smatla

CATEGORY	MEASURE
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	10
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	10
Description of Other Contracted Non-Working Days	Holidays

NAME=Mr. William Stepka

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	& Board Secretary
Base Annual Salary Amount	\$115,913
Full-Time Equivalents (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	07/01/12
End Date of Contract	06/30/13
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	10
Contracted Number of Annual Personal Days	5
Contracted Number of Annual Consulting Days	0

**ESSEX - FAIRFIELD TWP  
Employee Contract List for District**

**NAME=Mr. William Stepka**

CATEGORY	MEASURE
Number of Other Contracted Non-Working Days	10
Description of Other Contracted Non-Working Days	Holidays