

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	175.0	163.0	170.0
On Roll Special Ed Full-Time	21.0	23.0	25.0
On Roll Subtotal	196.0	186.0	195.0
Sent to Other Districts Regular	33.0	44.0	38.0
Sent to Other Districts Special Ed	13.0	9.0	5.0
Received	1.0		0.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,588,019	2,764,779	2,820,074
	Interest Earned on Maintenance Reserve	10-1XXX	0	20	20
	Interest Earned on Capital Reserve Funds	10-1XXX	0	20	20
	Other Restricted Miscellaneous Revenues	10-1XXX	26,071	0	0
	Total Revenues from Local Sources		2,614,090	2,764,819	2,820,114
General Fund Revenues from State Sources	School Choice Aid	10-3116	224,117	341,292	374,290
	Extraordinary Aid	10-3131	15,916	15,000	15,000
	Categorical Special Education Aid	10-3132	167,247	167,247	167,247
	Equalization Aid	10-3176	1,423,627	1,241,767	1,053,221
	Categorical Security Aid	10-3177	34,171	34,171	34,171
General Fund Revenues from Other Sources	Other State Aids	10-3XXX	123,148	0	0
	Total Revenues from State Sources		1,988,226	1,799,477	1,643,929
	Budgeted Fund Balance-Operating Budget	10-303	0	368,199	600,046
	Actual Revenues (Over)/Under Expenditures		-105,829	0	0
	Total Operating Budget		4,496,487	4,932,495	5,064,089
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	17,387	10,000	10,000
	Scholarship Fund Revenue	20-1770	302	0	0
	Total Revenues from Local Sources	20-1XXX	17,689	10,000	10,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	0	45,509
	Preschool Education Aid	20-3218	250,799	342,864	438,335
	Other Restricted Entitlements	20-32XX	6,600	0	0
	Total Revenues from State Sources		257,399	342,864	483,844
	Title I	20-4411-4416	83,136	72,989	62,041
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	6,375	9,055	7,697
	Title IV	20-4471-4474	20,000	10,000	8,500
	IDEA Part B (Handicapped)	20-4420-4429	62,491	70,455	59,887
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	13,727	25,000	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	21,562	20,000	18,438
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	20,000	0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	44,999	22,500	0
	ARP-ESSER	20-4540	202,012	152,267	0
	Other	20-4XXX	17,629	0	0
	Total Revenues from Federal Sources		471,931	402,266	156,563
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	33,392	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		784,229	755,130	640,407
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	0	117,460	111,790
	Total Revenues from Local Sources		0	117,460	111,790
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	117,994	0	0
	Budgeted Fund Balance	40-303	0	0	2,701
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		117,994	117,460	114,491
	Actual Revenues (Over)/Under Expenditures		-2,701	0	0
Debt Service Fund Revenues	Total Repayment of Debt		115,293	117,460	114,491
	Total Revenues/Sources		5,396,009	5,805,085	5,818,987
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	33,392	0	0
	Total Revenues/Sources Net of Transfers		5,362,617	5,805,085	5,818,987

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	1,179,121	1,106,190	1,145,463
	Special Education-Instruction	11-2XX-100-XXX	231,608	267,820	290,351
	Basic Skills/Remedial-Instruction	11-230-100-XXX	65,111	84,629	38,657
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	11,181	17,140
	School-Sponsored Athletics-Instruction	11-402-100-XXX	3,258	14,600	19,900
	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	755,001	884,891	1,003,250
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	20,445	63,829	53,741
	Undistributed Expenditures-Health Services	11-000-213-XXX	86,526	91,899	86,478
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	74,894	69,318	50,400
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	5,124	16,225	15,750
General Fund Current Expenses for Support Services	Undistributed Expenditures-Guidance	11-000-218-XXX	52,839	65,746	62,282
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	37,934	63,806	57,430
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	90,276	77,657	70,147
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	31,094	30,776	47,134
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,234	7,468	6,259
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	141,528	153,680	155,815
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	81,887	78,640	80,320
	Undistributed Expenditures-Central Services	11-000-251-XXX	113,410	114,270	114,327
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	390,981	504,166	432,584
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	420,069	487,018	494,312
General Fund Current Expenses for Increased Reserves	Personal Services-Employee Benefits	11-XXX-XXX-2XX	640,176	658,938	772,969
	Total Undistributed Expenditures		2,945,418	3,368,327	3,503,198
	Interest Earned on Maintenance Reserve	10-606	0	20	20
	Total General Current Expense		4,424,516	4,852,767	5,014,729
	Facilities Acquisition and Construction Services	12-000-400-XXX	14,871	14,871	14,871
	Interest Deposit to Capital Reserve	10-604	0	20	20
	Total Capital Outlay		14,871	14,891	14,891
General Fund Current Expenses					
Capital Outlay					

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	57,100	64,837	34,469
	General Fund Grand Total		4,496,487	4,932,495	5,064,089
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	178,771	205,867	208,671
	Support Services	20-218-200-XXX	102,771	133,500	275,173
	Facility Acquisition and Construction Services	20-218-400-XXX	2,649	3,497	0
	Total Preschool Education Aid	20-218-XXX-XXX	284,191	342,864	483,844
	Other	20-XXX-XXX-XXX	6,600	0	0
Special Revenue Fund Expenses for Other State Projects	Total State Projects	20-XXX-XXX-XXX	290,791	342,864	483,844
	Title I	20-XXX-XXX-XXX	83,136	72,989	62,041
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	6,375	9,055	7,697
	Title IV	20-XXX-XXX-XXX	20,000	10,000	8,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	62,491	70,455	59,887
	Other	20-XXX-XXX-XXX	17,629	0	0
Special Revenue Fund Expenses for Federal Projects	ARP-ESSER Grant Program	20-487-xxx-xxx	202,012	152,267	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	13,727	25,000	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	21,562	20,000	18,438
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	44,999	20,000	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	22,500	0
	Total Federal Projects	20-XXX-XXX-XXX	471,931	402,266	156,563
	Total Special Revenue Funds		784,229	755,130	640,407
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	115,293	117,460	114,491
	Total Debt Service Funds		115,293	117,460	114,491
All Fund Expenses	Total Expenditures/Appropriations		5,396,009	5,805,085	5,818,987
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	33,392	0	0
	Total Expenditures Net of Transfers		5,362,617	5,805,085	5,818,987

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	258,749	261,915	254,036	250,000
	Repayment of Debt	0	2,701	2,701	0
	Capital Reserve	353,432	500,000	500,020	500,040
	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	100,030	100,050	100,070	100,090
	Legal Reserve	945,570	956,330	596,010	0
	Unemployment Fund	69,748	25,242	25,242	25,242
	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
Restricted for Special Revenue Fund	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
	Student Activity Fund	40,641	37,123	37,123	47,123
	Scholarship Fund	4,544	4,244	4,244	4,244
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	\$17,210	\$17,611	\$19,343	\$20,201	\$20,624
Total Classroom Instruction	\$10,094	\$11,395	\$10,598	\$10,984	\$11,722
Classroom-Salaries and Benefits	\$9,695	\$10,932	\$10,040	\$10,155	\$11,049
Classroom-General Supplies and Textbooks	\$332	\$410	\$367	\$389	\$493
Classroom-Purchased Services	\$68	\$53	\$191	\$440	\$179
Total Support Services	\$2,796	\$2,419	\$3,552	\$3,517	\$3,620
Support Services-Salaries and Benefits	\$2,037	\$1,656	\$2,548	\$2,572	\$2,702
Total Administrative Costs	\$2,046	\$1,752	\$2,326	\$2,359	\$2,341
Administration Salaries and Benefits	\$1,472	\$1,374	\$1,915	\$1,932	\$1,938
Total Operations and Maintenance of Plant	\$2,083	\$2,022	\$2,592	\$3,043	\$2,548
Operations and Maintenance-Salaries and Benefits	\$918	\$924	\$1,222	\$1,233	\$1,155
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$92	\$17	\$144	\$173	\$251
Total Equipment Costs	\$1,262	\$14	\$18	\$19	\$0
Legal Costs	\$145	\$57	\$74	\$54	\$72
Employee Benefits as a percentage of salaries*	26.77%	29.81%	35.72%	32.64%	38.06%

*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	District is a member of Atlantic and Cape May Counties Association of School Business Officials Joint Insurance Fund (ACCASBOJIF)	0
Municipal/Public Works	City of Estell Manor provides trash collection for district	0
Professional Staff Development	District receives training and professional development through ACCASBOJIF	0
Special Education Services	District contracts with Atlantic and Salem County Special Services School Districts for OT, PT, & itinerant services and testing as needed	0
Staffing - Other	District shares services with ACIT which provides us with a part time music program.	0
	District shares our guidance counselor with Weymouth School District	0
Transportation Services, including Fuel	District contracts with several local districts for transportation jointures for to/from school, field trips, and sporting events	0

Estimated Tax Rates

Municipality	Category	Amount
Estell Manor City	(A) General Fund School Levy	2,820,074
	(D) Total School Levy	2,931,864
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	158,006,500
	(H) Estimated Equalized Valuation (as of 10/01/23)	227,560,203
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.7848
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.8555
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	1.2393
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	1.2884

Employee Contract List for District

Name	Job Title	Category	Measure
David L. Ricci	Job Title II		Superintendent
	Base Annual Salary Amount		Principal
	Full-Time Equivalent (FTE)		\$144,200
	Shared with Another District?		1.0
	Shared County		N
	Shared District		None Reported
	Job Title Other District		None Reported
	Member of Collective Bargaining Unit (CBU)?		None Reported
	Beginning Date of Contract		N
	End Date of Contract		07/01/23
	Contracted Number of Annual Work Days		06/30/28
	Contracted Number of Annual Vacation Days		260
	Contracted Number of Annual Sick Days		20
	Contracted Number of Annual Personal Days		12
	Contracted Number of Annual Consulting Days		3
	Number of Other Contracted Non-Working Days		0
	Description of Other Contracted Non-Working Days		0
	Total Allowances Amount		None Reported
	Total Bonuses Amount		\$2,000
	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		\$23,848
	Contractual Post-Employment Benefit Description of Payout of Sick days		Max \$15,000 at retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days		Upon separation
	Contractual Post-Employment Benefit Description of Payout of Personal days		Upon separation
	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
David L. Ricci	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
	Job Title	Business Administrator
	Job Title II	Board Secretary
Rose M. Millar	Base Annual Salary Amount	\$128,125
	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	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	None Reported

Employee Contract List for District

Name	Category	Measure
Rose M. Millar	Total Allowances Amount	\$2,500
	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	\$21,190
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max \$15,000 at retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon Separation
	Contractual Post-Employment Benefit Description of Payout of Personal days	Upon Separation
	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
Sarah Foley	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	CST
	Base Annual Salary Amount	\$122,209
	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
Sarah Foley	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	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	None Reported
	Total Allowances Amount	\$500
	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	\$23,864
	Contractual Post-Employment Benefit Description of Payout of Sick days	At retirement Max \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon Separation
	Contractual Post-Employment Benefit Description of Payout of Personal days	Upon Separation
	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
Sarah Foley	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