

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	167.0	165.0	168.0
On Roll Special Ed Full-Time	29.0	26.0	28.0
On Roll Subtotal	196.0	191.0	196.0
Sent to Other Districts Regular	36.0	37.0	40.0
Sent to Other Districts Special Ed	6.0	7.0	4.0

## Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,487,524	2,487,524	2,537,274
	Unrestricted Miscellaneous Revenues	10-1XXX	20,642	10,000	0
	Interest Earned on Maintenance Reserve	10-1XXX	0	10	20
	Interest Earned on Capital Reserve Funds	10-1XXX	0	35	35
	Total Revenues from Local Sources		2,508,166	2,497,569	2,537,329
General Fund Revenues from State Sources	School Choice Aid	10-3116	205,367	261,386	276,658
	Extraordinary Aid	10-3131	15,298	49,010	16,980
	Categorical Special Education Aid	10-3132	167,247	167,247	167,247
	Equalization Aid	10-3176	1,531,195	1,495,242	1,452,217
	Categorical Security Aid	10-3177	34,171	34,171	34,171
	Total Revenues from State Sources		1,953,278	2,007,056	1,947,273
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	273,079	516,172
	Withdrawal from Capital Reserve for Transfer To Debt Service Fund	10-317	100,000	0	0
	Other Financing Sources	10-5XXX	93,788	0	0
	Adjustment for Prior Year Encumbrances		0	427,365	0
	Actual Revenues (Over)/Under Expenditures		-363,064	0	0
General Fund Revenues	Total Operating Budget		4,292,168	5,205,069	5,000,774
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	1,258	41,224	35,040
	Title II	20-4451-4455	5,427	45,771	38,905
	Title IV	20-4471-4474	0	19,711	16,754
	I.D.E.A. Part B (Handicapped)	20-4420-4429	31,337	65,129	55,360
	Total Revenues from Federal Sources		38,022	171,835	146,059
Special Revenue Fund Revenues	Total Grants and Entitlements		38,022	171,835	146,059
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	100,000	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	17,154	115,619	117,994
	Total Revenues from Local Sources		17,154	115,619	117,994
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		117,154	115,619	117,994
Debt Service Fund Revenues	Total Repayment of Debt		117,154	115,619	117,994

**Advertised Revenues**

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
All Fund Revenues	Total Revenues/Sources		4,447,344	5,492,523	5,264,827
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,447,344	5,492,523	5,264,827

## Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,121,469	1,170,678	1,179,492
	Special Education-Instruction	11-2XX-100-XXX	181,460	153,340	192,887
	Basic Skills/Remedial-Instruction	11-230-100-XXX	76,317	105,206	106,413
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	9,480	10,480	10,480
	School-Sponsored Athletics-Instruction	11-402-100-XXX	8,967	11,200	7,700
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	969,517	1,126,571	896,033
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	25,174	33,046	30,246
	Undistributed Expenditures-Health Services	11-000-213-XXX	67,804	82,685	80,311
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	0	103,564	77,859
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	70,973	0	87,840
	Undistributed Expenditures-Guidance	11-000-218-XXX	54,849	50,879	47,659
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	125,625	133,325	139,777
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	0	0	68,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	7,768	24,196	19,600
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,378	7,097	6,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	86,112	134,433	84,194
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	94,157	117,878	104,166
	Undistributed Expenditures-Central Services	11-000-251-XXX	73,640	72,940	66,382
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	0	0	61,050
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	355,510	481,360	357,283
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	261,536	616,841	414,545
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	559,492	677,899	676,729
	Total Undistributed Expenditures		2,756,535	3,662,714	3,217,674
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	10
Increase In Maintenance Reserve		10-606	0	0	100,931
General Fund Current Expenses	Total General Current Expense		4,154,228	5,113,628	4,815,597

## Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	0	0	80,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	14,871	14,871	14,871
	Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	100,000	0	0
	Interest Deposit to Capital Reserve	10-604	0	35	35
	Total Capital Outlay		114,871	14,906	94,906
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	23,069	76,535	90,271
	General Fund Grand Total		4,292,168	5,205,069	5,000,774
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	1,258	41,224	35,040
	Title II	20-XXX-XXX-XXX	5,427	45,771	38,905
	Title IV	20-XXX-XXX-XXX	0	19,711	16,754
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	31,337	65,129	55,360
	Total Federal Projects	20-XXX-XXX-XXX	38,022	171,835	146,059
Special Revenue Fund Expenses	Total Special Revenue Funds		38,022	171,835	146,059
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	117,154	115,619	117,994
	Total Debt Service Funds		117,154	115,619	117,994
All Fund Expenses	Total Expenditures/Appropriations		4,447,344	5,492,523	5,264,827
Expenses Net of Transfers	Deduct Transfer-Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	100,000	0	0
	Total Expenditures Net of Transfers		4,347,344	5,492,523	5,264,827

## Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	353,362	253,362	253,397	253,432
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	100,020	100,020	100,030	200,981
	Legal Reserve	423,387	724,653	500,874	0
	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
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	589,816	314,598	265,298	250,000
	Repayment of Debt	0	0	0	0

## Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,790	\$15,140	\$16,152	\$17,832	\$17,730
Total Classroom Instruction	\$9,982	\$9,053	\$9,292	\$9,747	\$9,863
Classroom-Salaries and Benefits	\$9,718	\$8,862	\$9,015	\$9,395	\$9,343
Classroom-General Supplies and Textbooks	\$203	\$143	\$223	\$232	\$251
Classroom-Purchased Services	\$61	\$48	\$54	\$120	\$269
Total Support Services	\$2,329	\$2,296	\$2,485	\$2,862	\$3,529
Support Services-Salaries and Benefits	\$2,053	\$2,084	\$2,153	\$2,416	\$2,708
Total Administrative Costs	\$1,876	\$1,578	\$1,685	\$2,047	\$2,047
Administration Salaries and Benefits	\$1,459	\$1,219	\$1,289	\$1,401	\$1,741
Total Operations and Maintenance of Plant	\$2,540	\$2,053	\$2,468	\$2,867	\$2,082
Operations and Maintenance-Salaries and Benefits	\$1,215	\$981	\$1,053	\$1,376	\$954
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$16	\$118	\$139	\$143	\$122
Total Equipment Costs	\$0	\$0	\$0	\$0	\$417
Legal Costs	\$69	\$80	\$57	\$145	\$77
Employee Benefits as a percentage of salaries*	30.51%	27.46%	29.34%	30.31%	30.08%

\*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 2020-21 revised appropriations and the 2021-22 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	Atlantic Cape Joint Insurance Fund participation.	0
Municipal/Public Works	Trash pick up with Estell Manor.	0
Special Education Services	ACSSSD - OT, PT ETC. SERVICES AND TESTING AS NEEDED	0
	Salem County SSSD OT, PT, etc. services and testing as needed.	0
Transportation Services, including Fuel	Student transportation jointures with GEHR, along Buena and Weymouth.	0
	Jointure with ACSSSD for field trips and sporting events.	0
	Jointure with Weymouth for miscellaneous van services.	0



**Estimated Tax Rates**

Municipality	Category	Amount
Estell Manor City	(A) General Fund School Levy	2,537,274
	(D) Total School Levy	2,655,268
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	156,943,500
	(H) Estimated Equalized Valuation (as of 10/01/20)	171,098,425
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.6167
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.6919
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.4829
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.5519

Employee Contract List for District

Name	Category	Measure
Dianna Abraham	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$109,242
	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	07/01/18
	End Date of Contract	06/30/21
	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	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	\$5,000
	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	\$19,202
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout of sick pay.
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum payout of vacation pay.
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of unused personal days.
	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
Dianna Abraham	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
William H. Thompson	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$39,813
	Full-Time Equivalent (FTE)	0.8
	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	12/16/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	96
	Contracted Number of Annual Vacation Days	5
	Contracted Number of Annual Sick Days	7
	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
William H. Thompson	Total Allowances Amount	\$1,627
	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	No payout for unused sick days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout for unused vacation days
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for unused personal days
	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	