

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	165.0	157.0	181.0
On Roll Special Ed Full-Time	26.0	27.0	25.0
On Roll Subtotal	191.0	184.0	206.0
Sent to Other Districts Regular	37.0	35.0	36.0
Sent to Other Districts Special Ed	7.0	12.0	14.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,487,524	2,537,274	2,588,019
	Unrestricted Miscellaneous Revenues	10-1XXX	8,133	0	0
	Interest Earned on Maintenance Reserve	10-1XXX	0	20	20
	Interest Earned on Capital Reserve Funds	10-1XXX	0	35	20
	Total Revenues from Local Sources		2,495,657	2,537,329	2,588,059
General Fund Revenues from State Sources	School Choice Aid	10-3116	261,386	276,658	224,117
	Extraordinary Aid	10-3131	24,497	16,980	15,000
	Categorical Special Education Aid	10-3132	167,247	167,247	167,247
	Equalization Aid	10-3176	1,495,242	1,452,217	1,423,627
	Categorical Security Aid	10-3177	34,171	34,171	34,171
	Other State Aids	10-3XXX	870	0	0
	Total Revenues from State Sources		1,983,413	1,947,273	1,864,162
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	516,172	586,120
	Other Financing Sources	10-5XXX	133,591	0	0
	Adjustment for Prior Year Encumbrances		0	22,582	0
	Actual Revenues (Over)/Under Expenditures		-17,282	0	0
	Total Operating Budget		4,595,379	5,023,356	5,038,341
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	9,880	0	10,000
	Scholarship Fund Revenue	20-1770	2,425	0	0
	Total Revenues from Local Sources	20-1XXX	12,305	0	10,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	264,840	269,900
	Total Revenues from State Sources		0	264,840	269,900
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	0	37,976	32,280
	Title II	20-4451-4455	0	6,674	5,673
	Title IV	20-4471-4474	0	10,000	8,500
	ARP-IDEA Preschool	20-4409	0	741	0
	ARP-IDEA Basic	20-4419	0	8,697	0
	IDEA Part B (Handicapped)	20-4420-4429	65,129	66,426	56,462
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	0	25,000

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	0	20,000
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	0	20,000
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	0	0	22,500
	ARP-ESSER	20-4540	0	0	152,267
	CARES Act Education Stabilization Fund	20-4530	12,837	0	0
	Coronavirus Relief Fund (CRF)	20-4532	16,000	0	0
	CRRSA Act-ESSER II	20-4534	0	135,503	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	25,000	0
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
	Total Revenues from Federal Sources		93,966	336,017	342,682
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	0	33,392
Special Revenue Fund Revenues	Total Grants and Entitlements		99,511	600,857	655,974
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	115,619	117,994	117,994
	Total Revenues from Local Sources		115,619	117,994	117,994
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		115,619	117,994	117,994
Debt Service Fund Revenues	Total Repayment of Debt		115,619	117,994	117,994
All Fund Revenues	Total Revenues/Sources		4,810,509	5,742,207	5,812,309
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	0	33,392
	Total Revenues/Sources Net of Transfers		4,810,509	5,742,207	5,778,917

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,169,712	1,175,542	1,203,063	
	Special Education-Instruction	11-2XX-100-XXX	184,077	192,887	281,304	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	73,846	106,413	121,143	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	11,480	11,480	
	School-Sponsored Athletics-Instruction	11-402-100-XXX	585	8,200	8,200	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	900,287	874,033	888,323	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	29,146	30,246	24,824	
	Undistributed Expenditures-Health Services	11-000-213-XXX	81,919	80,311	88,410	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	31,319	77,859	94,400	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	0	87,840	49,860	
	Undistributed Expenditures-Guidance	11-000-218-XXX	48,301	47,659	47,467	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	222,922	139,777	78,154	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	0	68,000	89,967	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	18,520	21,850	22,688	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,871	6,325	6,500	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	153,466	117,714	147,726	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	108,174	82,166	79,922	
	Undistributed Expenditures-Central Services	11-000-251-XXX	80,845	75,382	120,440	
	Undistributed Expenditures-Administrative Information Technology	11-000-252-XXX	0	61,050	25,000	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	334,466	363,142	377,015	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	434,096	414,545	466,236	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	619,294	677,729	688,796	
	Total Undistributed Expenditures			3,068,626	3,225,628	3,295,728
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	20	20
		Increase in Maintenance Reserve	10-606	0	100,931	0
General Fund Current Expenses	Total General Current Expense		4,496,846	4,821,101	4,920,938	

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	6,588	97,078	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	14,871	14,871	14,871
	Interest Deposit to Capital Reserve	10-604	0	35	20
	Total Capital Outlay		21,459	111,984	14,891
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	77,074	90,271	102,512
	General Fund Grand Total		4,595,379	5,023,356	5,038,341
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	264,840	161,975
	Support Services	20-218-200-XXX	0	0	136,317
	Facility Acquisition and Construction Services	20-218-400-XXX	0	0	5,000
	Total Preschool Education Aid	20-218-XXX-XXX	0	264,840	303,292
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	264,840	303,292
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	0	37,976	32,280
	Title II	20-XXX-XXX-XXX	0	6,674	5,673
	Title IV	20-XXX-XXX-XXX	0	10,000	8,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	65,129	66,426	56,462
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	0	8,697	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	0	741	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	12,837	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	16,000	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	135,503	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	25,000	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	0	0	152,267
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	0	25,000
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	0	20,000
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	0	20,000
ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	0	22,500	

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses for Federal Projects	Total Federal Projects	20-XXX-XXX-XXX	93,966	336,017	342,682
Special Revenue Fund Expenses	Total Special Revenue Funds		99,511	600,857	655,974
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	115,619	117,994	117,994
	Total Debt Service Funds		115,619	117,994	117,994
All Fund Expenses	Total Expenditures/Appropriations		4,810,509	5,742,207	5,812,309
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	0	0	33,392
	Total Expenditures Net of Transfers		4,810,509	5,742,207	5,778,917

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	314,598	266,168	250,870	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	253,362	353,397	353,432	353,452
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	100,020	100,030	200,981	201,001
	Legal Reserve	724,653	1,086,124	585,250	0
	Unemployment Fund	45,017	41,996	41,996	41,996
	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 Special Revenue Fund	Student Activity Fund	35,368	41,107	41,107	41,107
	Scholarship Fund	4,822	5,843	5,843	5,843
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,140	\$8,924	\$17,730	\$18,959	\$18,633
Total Classroom Instruction	\$9,053	\$5,135	\$9,863	\$10,425	\$10,536
Classroom-Salaries and Benefits	\$8,862	\$4,912	\$9,343	\$9,896	\$10,001
Classroom-General Supplies and Textbooks	\$143	\$121	\$251	\$266	\$332
Classroom-Purchased Services	\$48	\$102	\$269	\$264	\$204
Total Support Services	\$2,296	\$1,532	\$3,529	\$3,753	\$3,518
Support Services-Salaries and Benefits	\$2,084	\$1,315	\$2,708	\$2,868	\$2,411
Total Administrative Costs	\$1,578	\$1,170	\$2,047	\$2,312	\$2,284
Administration Salaries and Benefits	\$1,219	\$905	\$1,741	\$1,973	\$1,910
Total Operations and Maintenance of Plant	\$2,053	\$1,047	\$2,082	\$2,239	\$2,087
Operations and Maintenance-Salaries and Benefits	\$981	\$456	\$954	\$1,011	\$966
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$118	\$2	\$122	\$138	\$123
Total Equipment Costs	\$0	\$19	\$417	\$536	\$25
Legal Costs	\$80	\$105	\$77	\$82	\$89
Employee Benefits as a percentage of salaries*	27.46%	29.08%	30.08%	29.89%	29.63%

*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 2021-22 revised appropriations and the 2022-23 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
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	2,588,019
	(D) Total School Levy	2,706,013
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	156,943,447
	(H) Estimated Equalized Valuation (as of 10/01/21)	187,887,604
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.6490
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.7242
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3774
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.4402