

## Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	154.0	167.0	167.0
On Roll Special Ed Full-Time	29.0	29.0	28.0
On Roll Subtotal	183.0	196.0	195.0
Sent to Other Districts Regular	35.0	36.0	44.0
Sent to Other Districts Special Ed	6.0	6.0	6.0

## Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,354,957	2,487,524	2,487,524
	Unrestricted Miscellaneous Revenues	10-1XXX	22,882	10,000	10,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	10	10
	Interest Earned on Capital Reserve Funds	10-1XXX	45	35	35
	Total Revenues from Local Sources		2,377,884	2,497,569	2,497,569
General Fund Revenues from State Sources	School Choice Aid	10-3116	356,084	205,367	261,386
	Extraordinary Aid	10-3131	49,010	49,010	49,010
	Categorical Special Education Aid	10-3132	167,247	167,247	167,247
	Equalization Aid	10-3176	1,604,758	1,531,195	1,495,242
	Categorical Security Aid	10-3177	34,171	34,171	34,171
	Other State Aids	10-3XXX	290	0	0
	Total Revenues from State Sources		2,211,560	1,986,990	2,007,056
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	490,124	273,079
	Withdrawal from Capital Reserve for Transfer To Debt Service Fund	10-317	0	100,000	0
	Adjustment for Prior Year Encumbrances		0	90,349	0
	Actual Revenues (Over)/Under Expenditures		-24,878	0	0
General Fund Revenues	Total Operating Budget		4,564,566	5,165,032	4,777,704
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	7,638	41,182	34,996
	Title II	20-4451-4455	3,497	8,737	7,426
	Title IV	20-4471-4474	0	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	1,062	62,904	53,468
	Total Revenues from Federal Sources		12,197	122,823	104,390
Special Revenue Fund Revenues	Total Grants and Entitlements		12,197	122,823	104,390
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	96,266	0	0
	Transfers from Capital Reserve	40-5210	0	100,000	0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	19,348	17,154	115,619
	Total Revenues from Local Sources		19,348	17,154	115,619
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		115,614	117,154	115,619
Debt Service Fund Revenues	Total Repayment of Debt		115,614	117,154	115,619
All Fund Revenues	Total Revenues/Sources		4,692,377	5,405,009	4,997,713
Revenues Net of Transfers	Deduct Transfer-Transfers from Capital Reserve	40-5210	0	100,000	0
	Total Revenues/Sources Net of Transfers		4,692,377	5,305,009	4,997,713

## Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,143,218	1,170,696	1,159,186
	Special Education-Instruction	11-2XX-100-XXX	158,157	160,784	144,206
	Basic Skills/Remedial-Instruction	11-230-100-XXX	91,271	93,779	95,324
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	9,280	10,480
	School-Sponsored Athletics-Instruction	11-402-100-XXX	2,965	10,200	11,200
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,008,656	1,259,340	1,102,078
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	16,243	21,596	29,773
	Undistributed Expenditures-Health Services	11-000-213-XXX	74,914	75,751	78,219
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	66,930	86,723	89,283
	Undistributed Expenditures-Guidance	11-000-218-XXX	47,337	46,335	46,345
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	101,121	123,763	113,222
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	22,760	17,000	22,500
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,714	7,000	6,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	99,820	96,466	101,496
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	99,755	100,253	101,162
	Undistributed Expenditures-Central Services	11-000-251-XXX	77,591	72,340	66,084
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	407,457	456,182	430,134
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	375,210	516,442	479,659
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	618,384	694,336	612,737
	Total Undistributed Expenditures		3,020,892	3,573,527	3,278,692
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	10	10
General Fund Current Expenses	Total General Current Expense		4,416,503	5,018,276	4,699,098
Capital Outlay	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	96,266	100,000	0
	Interest Deposit to Capital Reserve	10-604	0	35	35
	Total Capital Outlay		111,137	114,906	14,906
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	36,926	31,850	63,700
	General Fund Grand Total		4,564,566	5,165,032	4,777,704

## Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	7,638	41,182	34,996
	Title II	20-XXX-XXX-XXX	3,497	8,737	7,426
	Title IV	20-XXX-XXX-XXX	0	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	1,062	62,904	53,468
	Total Federal Projects	20-XXX-XXX-XXX	12,197	122,823	104,390
Special Revenue Fund Expenses	Total Special Revenue Funds		12,197	122,823	104,390
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	115,614	117,154	115,619
	Total Debt Service Funds		115,614	117,154	115,619
All Fund Expenses	Total Expenditures/Appropriations		4,692,377	5,405,009	4,997,713
Expenses Net of Transfers	Deduct Transfer-Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	96,266	100,000	0
	Total Expenditures Net of Transfers		4,596,111	5,305,009	4,997,713

## Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	449,593	353,362	253,397	253,432
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	100,010	100,020	100,030	100,040
	Legal Reserve	581,305	423,387	223,779	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	298,308	589,816	299,300	250,000
	Repayment of Debt	0	0	0	0

### Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,868	\$16,790	\$18,014	\$16,628	\$16,152
Total Classroom Instruction	\$9,896	\$9,982	\$10,406	\$9,605	\$9,292
Classroom-Salaries and Benefits	\$9,335	\$9,718	\$10,094	\$9,317	\$9,015
Classroom-General Supplies and Textbooks	\$506	\$203	\$250	\$230	\$223
Classroom-Purchased Services	\$55	\$61	\$62	\$57	\$54
Total Support Services	\$2,157	\$2,329	\$2,661	\$2,456	\$2,485
Support Services-Salaries and Benefits	\$1,908	\$2,053	\$2,273	\$2,098	\$2,153
Total Administrative Costs	\$1,982	\$1,876	\$1,845	\$1,703	\$1,685
Administration Salaries and Benefits	\$1,628	\$1,459	\$1,421	\$1,312	\$1,289
Total Operations and Maintenance of Plant	\$2,728	\$2,540	\$2,860	\$2,640	\$2,468
Operations and Maintenance-Salaries and Benefits	\$1,237	\$1,215	\$1,321	\$1,219	\$1,053
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$28	\$16	\$137	\$127	\$139
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$88	\$69	\$67	\$56	\$57
Employee Benefits as a percentage of salaries*	36.89%	30.51%	32.70%	32.70%	29.34%

\*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 2019-20 revised appropriations and the 2020-21 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 Special Services School District - OT, PT, etc. services and testing as needed.	0
Transportation Services, including Fuel	Student transportation jointures with GEHR, along with Buena and Weymouth.	0
	Jointures with Cape May Special Services & Atlantic County Special Services for field trips and sporting events.	0
	Jointure with Weymouth for miscellaneous van service needs.	0



**Estimated Tax Rates**

Municipality	Category	Amount
Estell Manor City	(A) General Fund School Levy	2,487,524
	(D) Total School Levy	2,603,143
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	154,614,570
	(H) Estimated Equalized Valuation (as of 10/01/19)	166,931,015
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.6089
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.6836
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.4902
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.5594

## Employee Contract List for District

Name	Category	Measure
Dianna Abraham	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$107,100
	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)	\$10
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$19,119
	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
Joseph Rodio	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$75,909
	Full-Time Equivalent (FTE)	0.9
	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	07/01/19
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	234
	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	

Employee Contract List for District

Name	Category	Measure
Joseph Rodio	Total Allowances Amount	\$2,127
	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	\$20,762
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout of unused sick days.
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum payout of unused vacation days.
	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
	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