

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	163.0	181.0	191.0
On Roll Special Ed Full-Time	23.0	22.0	21.0
On Roll Subtotal	186.0	203.0	212.0
Sent to Other Districts Regular	44.0	39.0	36.0
Sent to Other Districts Special Ed	9.0	8.0	9.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	2,764,779	2,820,074	2,905,559
	Total Tax Levy	10-121x	2,764,779	2,820,074	2,905,559
	Unrestricted Miscellaneous Revenues	10-1XXX	24,791	0	0
	Interest Earned on Maintenance Reserve	10-1XXX	0	20	20
	Interest Earned on Capital Reserve Funds	10-1XXX	0	20	20
	Total Revenues from Local Sources		2,789,570	2,820,114	2,905,599
General Fund Revenues from State Sources	School Choice Aid	10-3116	341,292	374,290	437,939
	Categorical Transportation Aid	10-3121	0	0	106,537
	Extraordinary Aid	10-3131	11,367	15,000	15,000
	Categorical Special Education Aid	10-3132	167,247	167,247	217,119
	Equalization Aid	10-3176	1,241,767	1,053,221	874,812
	Categorical Security Aid	10-3177	34,171	34,171	52,110
	Other State Aids	10-3XXX	6,370	69,997	0
	Total Revenues from State Sources		1,802,214	1,713,926	1,703,517
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	600,046	526,014
	Adjustment for Prior Year Encumbrances		0	15,730	0
	Actual Revenues (Over)/Under Expenditures		-173,478	0	0
General Fund Revenues	Total Operating Budget		4,418,306	5,149,816	5,135,130
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	29,662	10,000	10,000
	Scholarship Fund Revenue	20-1770	302	0	0
	Total Revenues from Local Sources	20-1XXX	29,964	10,000	10,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	45,508	45,509	59,143
	Preschool Education Aid	20-3218	283,721	438,335	439,209
	Total Revenues from State Sources		329,229	483,844	498,352
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	72,988	71,453	50,018
	Title II	20-4451-4455	7,554	8,087	5,661
	Title IV	20-4471-4474	10,000	10,000	7,000
	IDEA Part B (Handicapped)	20-4420-4429	70,455	68,606	48,024
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	38,082	0	0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	18,438	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	40,000	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	1	0	0
	ARP-ESSER	20-4540	102,522	0	0
	Other	20-4XXX	32,199	0	0
	Total Revenues from Federal Sources		392,239	158,146	110,703
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	15,655
Special Revenue Fund Revenues	Total Grants and Entitlements		744,452	651,990	634,710
Debt Service Fund Transfer and Other Financing	Other Financing Sources	40-5XXX	28,815	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	117,460	111,790	82,706
	Total Revenues from Local Sources		117,460	111,790	82,706
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	2,701	28,816
	Total Local Repayment of Debt		146,275	114,491	111,522
	Actual Revenues (Over)/Under Expenditures		-28,816	0	0
Debt Service Fund Revenues	Total Repayment of Debt		117,459	114,491	111,522
All Fund Revenues	Total Revenues/Sources		5,280,217	5,916,297	5,881,362
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	15,655
	Total Revenues/Sources Net of Transfers		5,280,217	5,916,297	5,865,707

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	943,491	1,179,884	1,190,887
	Special Education-Instruction	11-2XX-100-XXX	253,161	295,598	288,440
	Basic Skills/Remedial-Instruction	11-230-100-XXX	80,718	37,657	39,163
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	10,720	17,140	18,240
	School-Sponsored Athletics-Instruction	11-402-100-XXX	12,233	19,940	17,400
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	850,331	982,861	1,009,995
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	70,258	58,245	60,119
	Undistributed Expenditures-Health Services	11-000-213-XXX	73,351	89,467	92,713
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	52,534	70,455	70,000
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	17,074	18,888	19,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	48,556	62,282	54,031
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	39,337	57,536	43,914
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	75,770	70,147	76,370
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	4,023	47,372	34,063
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,339	7,080	3,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	148,842	171,108	153,435
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	65,703	80,585	78,476
	Undistributed Expenditures-Central Services	11-000-251-XXX	96,951	114,327	117,930
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	481,286	520,887	520,108
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	441,181	502,273	444,529
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	587,664	696,704	774,000
	Total Undistributed Expenditures		3,054,200	3,550,217	3,552,183
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	20	20
General Fund Current Expenses	Total General Current Expense		4,354,523	5,100,456	5,106,333
Capital Outlay	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

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	48,912	34,469	13,906
	General Fund Grand Total		4,418,306	5,149,816	5,135,130
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	205,132	208,671	180,213
	Support Services	20-218-200-XXX	124,097	275,173	333,794
	Total Preschool Education Aid	20-218-XXX-XXX	329,229	483,844	514,007
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	329,229	483,844	514,007
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	72,988	71,453	50,018
	Title II	20-XXX-XXX-XXX	7,554	8,087	5,661
	Title IV	20-XXX-XXX-XXX	10,000	10,000	7,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	70,455	68,606	48,024
	Other	20-XXX-XXX-XXX	32,199	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	102,522	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	38,082	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	18,438	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	40,000	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	1	0	0
	Total Federal Projects	20-XXX-XXX-XXX	392,239	158,146	110,703
Special Revenue Fund Expenses	Total Special Revenue Funds		744,452	651,990	634,710
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	117,459	114,491	111,522
	Total Debt Service Funds		117,459	114,491	111,522
All Fund Expenses	Total Expenditures/Appropriations		5,280,217	5,916,297	5,881,362
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	15,655
	Total Expenditures Net of Transfers		5,280,217	5,916,297	5,865,707

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	261,915	260,406	256,370	250,000
	Repayment of Debt	2,701	31,517	28,816	0
Restricted for General Operating Budget	Capital Reserve	500,000	500,020	500,040	500,060
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	100,050	100,070	100,090	100,110
	Legal Reserve	956,330	1,115,654	519,644	0
	Unemployment Fund	25,242	25,135	25,135	25,135
	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	37,123	45,053	45,053	45,053
	Scholarship Fund	4,244	3,294	3,294	3,294
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,611	\$176	\$20,984	\$20,293	\$19,669
Total Classroom Instruction	\$11,395	\$95	\$11,722	\$11,204	\$10,751
Classroom-Salaries and Benefits	\$10,932	\$87	\$11,049	\$10,366	\$10,178
Classroom-General Supplies and Textbooks	\$410	\$2	\$493	\$521	\$270
Classroom-Purchased Services	\$53	\$5	\$179	\$316	\$303
Total Support Services	\$2,419	\$28	\$3,620	\$3,574	\$3,665
Support Services-Salaries and Benefits	\$1,656	\$23	\$2,702	\$2,534	\$2,517
Total Administrative Costs	\$1,752	\$21	\$2,341	\$2,282	\$2,158
Administration Salaries and Benefits	\$1,374	\$16	\$1,938	\$1,818	\$1,835
Total Operations and Maintenance of Plant	\$2,022	\$30	\$2,909	\$2,872	\$2,742
Operations and Maintenance-Salaries and Benefits	\$924	\$16	\$1,155	\$1,134	\$1,016
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$17	\$1	\$251	\$236	\$225
Total Equipment Costs	\$14	\$0	\$0	\$0	\$0
Legal Costs	\$57	\$0	\$72	\$69	\$47
Employee Benefits as a percentage of salaries*	29.81%	31.98%	38.06%	34.86%	37.48%

*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 2024-25 revised appropriations and the 2025-26 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	2,905,559
	(D) Total School Levy	2,988,265
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	158,472,100
	(H) Estimated Equalized Valuation (as of 10/01/24)	246,757,325
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.8335
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.8857
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1775
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2110

Employee Contract List for District

Name	Category	Measure
David L. Ricci	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$148,526
	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	06/30/28
	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	\$2,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,000
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$38,845
	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 seperation
	Contractual Post-Employment Benefit Description of Payout of Personal days	Upon seperation
	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
Rose M. Millar	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$131,969
	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	07/01/24
	End Date of Contract	06/30/25
	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	\$33,096
	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 Seperation
	Contractual Post-Employment Benefit Description of Payout of Personal days	Upon Seperation
	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