

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	181.0	211.0	188.0
On Roll Special Ed Full-Time	22.0	29.0	32.0
On Roll Subtotal	203.0	240.0	220.0
Sent to Other Districts Regular	39.0	30.0	53.0
Sent to Other Districts Special Ed	8.0	9.0	8.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	2,820,074	2,905,559	3,254,226
	Total Tax Levy	10-121x	2,820,074	2,905,559	3,254,226
	Unrestricted Miscellaneous Revenues	10-1XXX	35,157	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		2,855,231	2,905,599	3,254,266
General Fund Revenues from State Sources	School Choice Aid	10-3116	374,290	437,939	355,138
	Categorical Transportation Aid	10-3121	0	106,537	75,966
	Extraordinary Aid	10-3131	15,385	15,000	15,000
	Categorical Special Education Aid	10-3132	167,247	217,119	186,039
	Equalization Aid	10-3176	1,053,221	874,812	1,029,561
	Categorical Security Aid	10-3177	34,171	52,110	34,047
	Other State Aids	10-3XXX	7,939	0	0
	Total Revenues from State Sources		1,652,253	1,703,517	1,695,751
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	526,014	300,820
	Adjustment for Prior Year Encumbrances		0	70,831	0
	Actual Revenues (Over)/Under Expenditures		228,653	0	0
General Fund Revenues	Total Operating Budget		4,736,137	5,205,961	5,250,837
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	20,284	10,000	10,000
	Scholarship Fund Revenue	20-1770	1,606	0	0
	Total Revenues from Local Sources	20-1XXX	21,890	10,000	10,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	59,143	0
	Preschool Education Aid	20-3218	441,234	439,209	454,020
	Total Revenues from State Sources		441,234	498,352	454,020
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	71,454	61,883	46,412
	Title II	20-4451-4455	8,324	13,668	10,251
	Title IV	20-4471-4474	10,000	10,000	7,500
	IDEA Part B (Handicapped)	20-4420-4429	68,606	70,765	53,073
	Other	20-4XXX	19,193	0	0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from Federal Sources	Total Revenues from Federal Sources		177,577	156,316	117,236
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	15,655	0
Special Revenue Fund Revenues	Total Grants and Entitlements		665,934	680,323	581,256
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	111,790	82,706	108,553
	Total Revenues from Local Sources		111,790	82,706	108,553
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	28,816	0
	Total Local Repayment of Debt		111,790	111,522	108,553
	Actual Revenues (Over)/Under Expenditures		2,701	0	0
Debt Service Fund Revenues	Total Repayment of Debt		114,491	111,522	108,553
All Fund Revenues	Total Revenues/Sources		5,516,562	5,997,806	5,940,646
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	15,655	0
	Total Revenues/Sources Net of Transfers		5,516,562	5,982,151	5,940,646

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,038,437	1,164,413	1,150,839
	Special Education-Instruction	11-2XX-100-XXX	296,977	293,211	339,906
	Basic Skills/Remedial-Instruction	11-230-100-XXX	36,670	39,163	38,477
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	16,140	18,240	18,540
	School-Sponsored Athletics-Instruction	11-402-100-XXX	19,111	17,400	16,963
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	883,626	1,062,380	1,189,526
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	58,245	60,756	78,265
	Undistributed Expenditures-Health Services	11-000-213-XXX	100,393	90,631	93,507
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	81,265	21,352	21,352
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	17,939	58,000	58,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	61,782	54,031	61,505
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	39,106	43,914	42,384
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	70,147	76,370	99,612
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	28,427	40,090	40,948
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,855	1,904	1,904
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	158,934	165,990	148,534
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	75,978	82,415	83,829
	Undistributed Expenditures-Central Services	11-000-251-XXX	107,992	117,930	92,462
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	473,648	512,611	525,024
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	500,437	513,090	284,253
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	617,688	743,253	850,096
	Total Undistributed Expenditures		3,279,462	3,644,717	3,671,201
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		4,686,797	5,177,164	5,235,946
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	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	34,469	13,906	0
	General Fund Grand Total		4,736,137	5,205,961	5,250,837
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	206,386	180,213	201,848
	Support Services	20-218-200-XXX	234,848	333,794	252,172
	Total Preschool Education Aid	20-218-XXX-XXX	441,234	514,007	454,020
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	441,234	514,007	454,020
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	71,454	61,883	46,412
	Title II	20-XXX-XXX-XXX	8,324	13,668	10,251
	Title IV	20-XXX-XXX-XXX	10,000	10,000	7,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	68,606	70,765	53,073
	Other	20-XXX-XXX-XXX	19,193	0	0
	Total Federal Projects	20-XXX-XXX-XXX	177,577	156,316	117,236
Special Revenue Fund Expenses	Total Special Revenue Funds		665,934	680,323	581,256
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	114,491	111,522	108,553
	Total Debt Service Funds		114,491	111,522	108,553
All Fund Expenses	Total Expenditures/Appropriations		5,516,562	5,997,806	5,940,646
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	15,655	0
	Total Expenditures Net of Transfers		5,516,562	5,982,151	5,940,646

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	260,406	264,694	258,324	250,000
	Repayment of Debt	31,517	28,816	0	0
Restricted for General Operating Budget	Capital Reserve	500,020	500,040	500,060	500,080
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	100,070	100,090	100,110	100,130
	Legal Reserve	1,115,654	812,140	292,496	0
	Unemployment Fund	25,135	40,567	40,567	40,567
	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	45,053	19,470	19,470	19,470
	Scholarship Fund	3,294	3,644	3,644	3,644
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,573	\$18,499	\$19,669	\$17,083	\$19,164
Total Classroom Instruction	\$9,474	\$11,345	\$10,751	\$9,281	\$10,809
Classroom-Salaries and Benefits	\$8,727	\$10,684	\$10,178	\$8,867	\$10,349
Classroom-General Supplies and Textbooks	\$249	\$424	\$270	\$243	\$263
Classroom-Purchased Services	\$498	\$237	\$303	\$170	\$197
Total Support Services	\$2,828	\$2,745	\$3,665	\$3,174	\$3,399
Support Services-Salaries and Benefits	\$2,305	\$2,026	\$2,517	\$2,193	\$2,731
Total Administrative Costs	\$2,063	\$1,783	\$2,158	\$1,952	\$1,910
Administration Salaries and Benefits	\$1,638	\$1,377	\$1,835	\$1,599	\$1,525
Total Operations and Maintenance of Plant	\$2,951	\$2,417	\$2,742	\$2,371	\$2,686
Operations and Maintenance-Salaries and Benefits	\$1,555	\$1,181	\$1,016	\$886	\$1,056
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$150	\$185	\$225	\$196	\$218
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$36	\$35	\$47	\$42	\$45
Employee Benefits as a percentage of salaries*	31.98%	32.54%	37.48%	36.24%	39.68%

*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.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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 snow removal	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	3,254,226
	(D) Total School Levy	3,362,779
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	158,409,300
	(H) Estimated Equalized Valuation (as of 10/01/25)	284,849,303
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.0543
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.1228
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1424
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1805

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)	\$0
	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	\$135,928
	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	07/01/25
	End Date of Contract	06/30/26
	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	\$32,936
	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
Sarah Foley	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Special Ed. Supervisor
	Base Annual Salary Amount	\$128,971
	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	07/01/25
	End Date of Contract	06/30/26
	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)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$31,250
	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

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