

## Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	161.0	154.0	152.0
On Roll Special Ed Full-Time	24.0	29.0	29.0
On Roll Subtotal	185.0	183.0	181.0
In Private School Placements	1.0		0.0
Sent to Other Districts Regular	21.0	35.0	41.0
Sent to Other Districts Special Ed	5.0	6.0	6.0

## Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,354,957	2,354,957	2,487,524
	Unrestricted Miscellaneous Revenues	10-1XXX	20,495	10,000	10,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	10	10
	Interest Earned on Capital Reserve Funds	10-1XXX	35	35	35
	Total Revenues from Local Sources		2,375,487	2,365,002	2,497,569
General Fund Revenues from State Sources	School Choice Aid	10-3116	273,730	356,084	205,367
	Categorical Transportation Aid	10-3121	45,514	0	0
	Categorical Special Education Aid	10-3132	167,247	167,247	167,247
	Equalization Aid	10-3176	1,604,758	1,604,758	1,531,195
	Categorical Security Aid	10-3177	36,675	34,171	34,171
	PARCC Readiness Aid	10-3181	2,340	0	0
	Per Pupil Growth Aid	10-3182	2,340	0	0
	Professional Learning Community Aid	10-3183	1,980	0	0
	Other State Aids	10-3XXX	290	0	0
	Total Revenues from State Sources		2,134,874	2,162,260	1,937,980
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	429,715	490,124
	Withdrawal from Capital Reserve for Transfer To Debt Service Fund	10-317	0	0	100,000
	Adjustment for Prior Year Encumbrances		0	102,840	0
	Actual Revenues (Over)/Under Expenditures		-151,060	0	0
General Fund Revenues	Total Operating Budget		4,359,301	5,059,817	5,025,673
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	39,557	44,074	37,463
	Title II	20-4451-4455	6,301	7,068	6,008
	Title IV	20-4471-4474	2,317	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	0	62,269	52,928
	Total Revenues from Federal Sources		48,175	123,411	104,899
Special Revenue Fund Revenues	Total Grants and Entitlements		48,175	123,411	104,899
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	0	96,266	0
	Transfers from Capital Reserve	40-5210	191,054	0	100,000

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	19,348	19,348	17,154
	Total Revenues from Local Sources		19,348	19,348	17,154
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		210,402	115,614	117,154
Debt Service Fund Revenues	Total Repayment of Debt		210,402	115,614	117,154
All Fund Revenues	Total Revenues/Sources		4,617,878	5,298,842	5,247,726
Revenues Net of Transfers	Deduct Transfer: Transfers from Capital Reserve	40-5210	191,054	0	100,000
	Total Revenues/Sources Net of Transfers		4,426,824	5,298,842	5,147,726

## Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,170,213	1,191,619	1,170,696
	Special Education-Instruction	11-2XX-100-XXX	121,848	105,341	160,784
	Basic Skills/Remedial-Instruction	11-230-100-XXX	61,643	79,927	93,779
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	9,000	9,280
	School-Sponsored Athletics-Instruction	11-402-100-XXX	5,199	13,600	10,200
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	749,682	1,317,450	1,168,991
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	6,005	16,200	21,596
	Undistributed Expenditures-Health Services	11-000-213-XXX	68,493	70,643	75,751
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	60,000	79,398	86,723
	Undistributed Expenditures-Guidance	11-000-218-XXX	42,971	46,715	46,335
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	103,301	117,926	123,763
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	14,576	17,000	17,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	6,013	7,000	7,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	89,809	102,271	96,466
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	98,610	95,213	100,253
	Undistributed Expenditures-Central Services	11-000-251-XXX	94,716	70,537	72,340
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	439,244	458,987	456,182
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	263,538	463,961	467,432
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	711,528	736,704	694,336
	Total Undistributed Expenditures		2,748,486	3,600,005	3,434,168
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		4,107,389	4,999,502	4,878,917
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	13,383	14,871	14,871
	Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	191,054	0	100,000
	Interest Deposit to Capital Reserve	10-604	0	35	35
	Total Capital Outlay		204,437	14,906	114,906
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	47,475	45,409	31,850
	General Fund Grand Total		4,359,301	5,059,817	5,025,673

## Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	39,557	44,074	37,463
	Title II	20-XXX-XXX-XXX	6,301	7,068	6,008
	Title IV	20-XXX-XXX-XXX	2,317	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	0	62,269	52,928
	Total Federal Projects	20-XXX-XXX-XXX	48,175	123,411	104,899
Special Revenue Fund Expenses	Total Special Revenue Funds		48,175	123,411	104,899
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	210,402	115,614	117,154
	Total Debt Service Funds		210,402	115,614	117,154
All Fund Expenses	Total Expenditures/Appropriations		4,617,878	5,298,842	5,247,726
Expenses Net of Transfers	Deduct Transfer: Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	191,054	0	100,000
	Total Expenditures Net of Transfers		4,426,824	5,298,842	5,147,726

## Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	606,565	449,593	449,628	349,663
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	85,000	100,010	100,020	100,030
	Legal Reserve	395,330	581,305	199,608	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	250,706	298,308	540,516	250,000
	Repayment of Debt	0	0	0	0

### Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,910	\$16,868	\$17,737	\$17,682	\$18,014
Total Classroom Instruction	\$9,876	\$9,896	\$10,291	\$10,154	\$10,406
Classroom-Salaries and Benefits	\$9,174	\$9,335	\$9,539	\$9,644	\$10,094
Classroom-General Supplies and Textbooks	\$584	\$506	\$680	\$438	\$250
Classroom-Purchased Services	\$118	\$55	\$72	\$73	\$62
Total Support Services	\$2,340	\$2,157	\$2,504	\$2,531	\$2,661
Support Services-Salaries and Benefits	\$2,037	\$1,908	\$2,142	\$2,166	\$2,273
Total Administrative Costs	\$2,062	\$1,982	\$1,826	\$1,846	\$1,845
Administration Salaries and Benefits	\$1,463	\$1,628	\$1,377	\$1,392	\$1,421
Total Operations and Maintenance of Plant	\$2,535	\$2,728	\$2,849	\$2,881	\$2,860
Operations and Maintenance-Salaries and Benefits	\$1,146	\$1,237	\$1,322	\$1,337	\$1,321
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$46	\$28	\$153	\$154	\$137
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$62	\$88	\$54	\$55	\$67
Employee Benefits as a percentage of salaries*	31.15%	36.89%	36.70%	36.70%	32.70%

\*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 2018-19 revised appropriations and the 2019-20 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
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 special transportation needs.	0

## Estimated Tax Rates

Municipality	Category	Amount
Estell Manor City	(A) General Fund School Levy	2,487,524
	(D) Total School Levy	2,504,678
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	154,115,073
	(H) Estimated Equalized Valuation (as of 10/01/18)	169,336,398
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.6141
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.6252
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.4690
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.4791

Employee Contract List for District

Name	Category	Measure
Dianna Abraham	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$105,000
	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)	\$937
	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	\$81,600
	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	06/30/19
	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

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	\$21,277
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max. payout of unused sick days.
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max. 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