

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	157.0	175.0	172.0
On Roll Special Ed Full-Time	27.0	21.0	19.0
On Roll Subtotal	184.0	196.0	191.0
Sent to Other Districts Regular	35.0	33.0	40.0
Sent to Other Districts Special Ed	12.0	13.0	8.0
Received		1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,537,274	2,588,019	2,764,779
	Unrestricted Miscellaneous Revenues	10-1XXX	46,856	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		2,584,130	2,588,059	2,764,819
General Fund Revenues from State Sources	School Choice Aid	10-3116	276,658	224,117	341,292
	Extraordinary Aid	10-3131	21,668	15,000	15,000
	Categorical Special Education Aid	10-3132	167,247	167,247	167,247
	Equalization Aid	10-3176	1,452,217	1,423,627	1,241,767
	Categorical Security Aid	10-3177	34,171	34,171	34,171
	Other State Aids	10-3XXX	3,190	0	0
	Total Revenues from State Sources		1,955,151	1,864,162	1,799,477
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	586,120	368,199
	Adjustment for Prior Year Encumbrances		0	10,179	0
	Actual Revenues (Over)/Under Expenditures		144,589	0	0
General Fund Revenues	Total Operating Budget		4,683,870	5,048,520	4,932,495
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	15,086	10,000	10,000
	Scholarship Fund Revenue	20-1770	203	0	0
	Total Revenues from Local Sources	20-1XXX	15,289	10,000	10,000
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	238,432	269,900	342,864
	Total Revenues from State Sources		238,432	269,900	342,864
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	76,455	49,774	42,308
	Title II	20-4451-4455	1,197	15,479	13,157
	Title IV	20-4471-4474	9,501	10,000	8,500
	Arp-Idea Preschool	20-4409	741	0	0
	Arp-Idea Basic	20-4419	8,697	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	66,426	62,491	53,117
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	25,000	25,000
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	20,000	20,000

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	20,000	20,000
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	22,500	22,500
	Arp-ESSER	20-4540	0	152,267	152,267
	CARES Act Education Stabilization Fund	20-4530	18,931	0	0
	CRRSA Act-ESSER II	20-4534	135,503	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	25,000	0	0
	Other	20-4XXX	44,073	0	0
	CRRSA Act-Mental Health Grant	20-4536	45,000	0	0
	Total Revenues from Federal Sources		431,524	377,511	356,849
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	33,392	0
	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		466	0	0
	Actual Revenues (Over)/Under Expenditures-Scholarship Fund		1,299	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		687,010	690,803	709,713
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	117,994	117,994	117,460
	Total Revenues from Local Sources		117,994	117,994	117,460
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		117,994	117,994	117,460
Debt Service Fund Revenues	Total Repayment of Debt		117,994	117,994	117,460
All Fund Revenues	Total Revenues/Sources		5,488,874	5,857,317	5,759,668
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	33,392	0
	Total Revenues/Sources Net of Transfers		5,488,874	5,823,925	5,759,668

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,120,216	1,203,063	1,063,530
	Special Education-Instruction	11-2XX-100-XXX	278,787	281,304	260,669
	Basic Skills/Remedial-Instruction	11-230-100-XXX	80,785	121,143	84,629
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	8,790	11,480	11,720
	School-Sponsored Athletics-Instruction	11-402-100-XXX	5,170	13,400	9,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	864,173	841,133	928,070
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	20,326	24,824	60,135
	Undistributed Expenditures-Health Services	11-000-213-XXX	78,873	88,410	93,537
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	57,431	136,590	60,400
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	38,796	27,128	25,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	48,751	47,467	65,746
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	94,721	78,154	82,952
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	82,844	89,967	77,657
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	19,934	38,688	31,688
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,520	6,500	6,259
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	164,244	145,477	153,295
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	99,354	83,512	78,640
	Undistributed Expenditures-Central Services	11-000-251-XXX	54,522	120,610	114,232
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	8,366	25,000	0
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	355,451	429,223	431,298
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	401,970	480,385	485,797
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	582,626	647,889	728,493
	Total Undistributed Expenditures			2,973,902	3,310,957
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		4,467,650	4,941,367	4,852,767

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	105,508	0	0
	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		120,379	14,891	14,891
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	95,841	92,262	64,837
	General Fund Grand Total		4,683,870	5,048,520	4,932,495
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	15,552	10,000	10,000
	Scholarship Fund	20-476-XXX-XXX	1,502	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	104,567	161,975	205,867
	Support Services	20-218-200-XXX	1,916	136,317	133,500
	Facility Acquisition and Construction Services	20-218-400-XXX	131,949	5,000	3,497
	Total Preschool Education Aid	20-218-XXX-XXX	238,432	303,292	342,864
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	238,432	303,292	342,864
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	76,455	49,774	42,308
	Title II	20-XXX-XXX-XXX	1,197	15,479	13,157
	Title IV	20-XXX-XXX-XXX	9,501	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	66,426	62,491	53,117
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	8,697	0	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	741	0	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	18,931	0	0
	Other	20-XXX-XXX-XXX	44,073	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	135,503	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	25,000	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	45,000	0	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	152,267	152,267
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	25,000	25,000
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	20,000	20,000

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Expenses for Federal Projects	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	20,000	20,000
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	22,500	22,500
	Total Federal Projects	20-XXX-XXX-XXX	431,524	377,511	356,849
Special Revenue Fund Expenses	Total Special Revenue Funds		687,010	690,803	709,713
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	117,994	117,994	117,460
	Total Debt Service Funds		117,994	117,994	117,460
All Fund Expenses	Total Expenditures/Appropriations		5,488,874	5,857,317	5,759,668
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	0	33,392	0
	Total Expenditures Net of Transfers		5,488,874	5,823,925	5,759,668

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	266,168	258,749	257,879	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	353,397	353,432	353,452	353,472
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	100,030	100,030	100,050	100,070
	Legal Reserve	1,086,124	945,570	360,320	0
	Unemployment Fund	41,996	69,748	69,748	69,748
	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	41,107	40,641	40,641	40,641
	Scholarship Fund	5,843	4,544	4,544	4,544
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$8,924	\$17,210	\$18,633	\$19,677	\$19,343
Total Classroom Instruction	\$5,135	\$10,094	\$10,536	\$10,837	\$10,598
Classroom-Salaries and Benefits	\$4,912	\$9,695	\$10,001	\$10,279	\$10,040
Classroom-General Supplies and Textbooks	\$121	\$332	\$332	\$372	\$367
Classroom-Purchased Services	\$102	\$68	\$204	\$186	\$191
Total Support Services	\$1,532	\$2,796	\$3,518	\$3,814	\$3,552
Support Services-Salaries and Benefits	\$1,315	\$2,037	\$2,411	\$2,478	\$2,548
Total Administrative Costs	\$1,170	\$2,046	\$2,284	\$2,360	\$2,326
Administration Salaries and Benefits	\$905	\$1,472	\$1,910	\$1,964	\$1,915
Total Operations and Maintenance of Plant	\$1,047	\$2,083	\$2,087	\$2,429	\$2,592
Operations and Maintenance-Salaries and Benefits	\$456	\$918	\$966	\$993	\$1,222
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$2	\$92	\$123	\$154	\$144
Total Equipment Costs	\$19	\$1,262	\$25	\$26	\$18
Legal Costs	\$105	\$145	\$89	\$72	\$74
Employee Benefits as a percentage of salaries*	29.08%	26.77%	29.63%	27.97%	35.72%

\*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 2022-23 revised appropriations and the 2023-24 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	2,764,779
	(D) Total School Levy	2,882,239
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	157,746,347
	(H) Estimated Equalized Valuation (as of 10/01/22)	203,511,620
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.7527
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.8271
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.3585
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.4163

Employee Contract List for District

Name	Category	Measure
Michelle Cappelluti	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$155,000
	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	07/01/22
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	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	\$0
	Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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
Michelle Cappelluti	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 Millar	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$125,000
	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	07/01/22
	End Date of Contract	06/30/23
	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 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	\$16,526
	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	Upson seperation
	Contractual Post-Employment Benefit Description of Payout of Personal days	Upon separation
	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	CST
	Base Annual Salary Amount	\$97,055
	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	07/01/22
	End Date of Contract	06/30/23
	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	\$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	\$23,864
	Contractual Post-Employment Benefit Description of Payout of Sick days	At retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Upon separation
	Contractual Post-Employment Benefit Description of Payout of Personal days	Upon separation
	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