

Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	153.0	153.0	158.0
On Roll Special Ed Full-Time	25.0	30.0	27.0
On Roll Subtotal	178.0	183.0	185.0
In Private School Placements		1.0	0.0
Sent to Other Districts Regular	5.5	6.0	0.0
Sent to Other Districts Special Ed	9.0	7.0	9.0
Received	7.0	1.0	0.0

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	1,464,606	1,464,606	1,491,106
	Total Tuition	10-1300	24,282	10,000	10,000
	Transportation Fees from Other Local Education Authorities	10-1420-1440	71,764	20,000	40,000
	Unrestricted Miscellaneous Revenues	10-1XXX	10,252	2,000	2,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	25	25
	Interest Earned on Maintenance Reserve	10-1XXX	0	25	25
	Interest Earned on Capital Reserve Funds	10-1XXX	202	30	30
	Total Revenues from Local Sources		1,571,106	1,496,686	1,543,186
General Fund Revenues from State Sources	School Choice Aid	10-3116	198,816	281,375	201,195
	Categorical Transportation Aid	10-3121	113,283	117,588	117,588
	Categorical Special Education Aid	10-3132	109,379	109,379	109,379
	Equalization Aid	10-3176	1,148,599	1,148,599	1,148,599
	Categorical Security Aid	10-3177	40,699	40,699	40,699
	Adjustment Aid	10-3178	204,055	90,859	54,923
	PARCC Readiness Aid	10-3181	1,970	0	0
	Per Pupil Growth Aid	10-3182	1,970	0	0
	Professional Learning Community Aid	10-3183	1,840	0	0
	Other State Aids	10-3XXX	1,160	0	0
	Total Revenues from State Sources		1,821,771	1,788,499	1,672,383
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	10,881	0	0
	Total Revenues from Federal Sources		10,881	0	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	255,055	304,324
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	30,000	10,000
	Adjustment for Prior Year Encumbrances		0	3,500	0
	Actual Revenues (Over)/Under Expenditures		81,729	0	0
General Fund Revenues	Total Operating Budget		3,485,487	3,573,740	3,529,893
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	2,249	0	0
	Total Revenues from Local Sources	20-1XXX	2,249	0	0

Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	19,961	35,954
	Preschool Education Aid	20-3218	525,841	538,300	589,788
	Total Revenues from State Sources		525,841	558,261	625,742
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	71,129	71,688	57,350
	Title II	20-4451-4455	8,636	7,074	5,659
	Title IV	20-4471-4474	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	59,144	58,354	46,683
	Other	20-4XXX	17,375	827	662
	Total Revenues from Federal Sources		166,284	147,943	118,354
Special Revenue Fund Revenues	Total Grants and Entitlements		694,374	706,204	744,096
All Fund Revenues	Total Revenues/Sources		4,179,861	4,279,944	4,273,989
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		4,179,861	4,279,944	4,273,989

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	724,063	772,318	820,288	
	Special Education-Instruction	11-2XX-100-XXX	251,977	297,790	353,611	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	97,802	99,723	101,672	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	4,004	5,000	5,000	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	416,031	452,626	305,981	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	39,737	34,285	19,898	
	Undistributed Expenditures-Health Services	11-000-213-XXX	58,829	59,724	62,032	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	59,090	53,500	54,000	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	70,965	77,365	114,535	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	73,114	75,230	36,356	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	60,390	68,646	69,582	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	28,000	28,756	14,809	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	106,157	123,542	120,373	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	48,694	55,081	55,638	
	Undistributed Expenditures-Central Services	11-000-251-XXX	79,441	87,075	87,075	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	8,000	8,000	8,000	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	237,940	358,024	321,944	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	320,139	362,449	339,043	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	480,581	551,822	584,272	
	Undistributed Expenditures-Food Services	11-000-310-930	20,000	0	0	
		Total Undistributed Expenditures		2,107,108	2,396,125	2,193,538
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	25	25
Interest Earned on Current Expense Emergency Res		10-607	0	25	25	
General Fund Current Expenses	Total General Current Expense		3,184,954	3,571,006	3,474,159	
Capital Outlay	Equipment	12-XXX-XXX-730	197,829	0	53,000	
	Facilities Acquisition and Construction Services	12-000-400-XXX	2,704	2,704	2,704	
	Increase In Capital Reserve	10-604	100,000	0	0	
	Interest Deposit to Capital Reserve	10-604	0	30	30	
		Total Capital Outlay		300,533	2,734	55,734

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Expenses and Transfers	General Fund Grand Total		3,485,487	3,573,740	3,529,893
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,249	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	151,047	173,815	204,354
	Support Services	20-218-200-XXX	362,849	358,446	393,951
	Facility Acquisition and Construction Services	20-218-400-XXX	11,945	26,000	27,437
	Total Preschool Education Aid	20-218-XXX-XXX	525,841	558,261	625,742
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	525,841	558,261	625,742
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	71,129	71,688	57,350
	Title II	20-XXX-XXX-XXX	8,636	7,074	5,659
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	59,144	58,354	46,683
	Other	20-XXX-XXX-XXX	17,375	827	662
	Total Federal Projects	20-XXX-XXX-XXX	166,284	147,943	118,354
Special Revenue Fund Expenses	Total Special Revenue Funds		694,374	706,204	744,096
All Fund Expenses	Total Expenditures/Appropriations		4,179,861	4,279,944	4,273,989
Expenses Net of Transfers	Total Expenditures Net of Transfers		4,179,861	4,279,944	4,273,989

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	125,373	225,575	225,605	225,635
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	174,277	174,277	174,302	174,327
	Legal Reserve	608,763	550,309	303,164	0
	Tuition Reserve	30,000	40,000	10,000	0
	Current Expense Emergency Reserve	33,432	33,432	33,457	33,482
	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	268,664	259,070	251,160	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	\$14,686	\$16,324	\$18,143	\$17,968	\$18,526
Total Classroom Instruction	\$8,760	\$9,125	\$10,078	\$9,878	\$10,732
Classroom-Salaries and Benefits	\$8,572	\$8,521	\$9,089	\$8,888	\$9,526
Classroom-General Supplies and Textbooks	\$60	\$358	\$646	\$646	\$786
Classroom-Purchased Services	\$128	\$245	\$344	\$344	\$421
Total Support Services	\$2,984	\$3,966	\$4,032	\$4,046	\$4,063
Support Services-Salaries and Benefits	\$2,230	\$3,147	\$3,004	\$3,019	\$3,250
Total Administrative Costs	\$1,450	\$1,507	\$1,702	\$1,705	\$1,670
Administration Salaries and Benefits	\$664	\$618	\$731	\$735	\$713
Total Operations and Maintenance of Plant	\$1,281	\$1,424	\$2,129	\$2,132	\$1,920
Operations and Maintenance-Salaries and Benefits	\$387	\$404	\$613	\$616	\$626
Board Contribution to Food Services	\$47	\$110	\$0	\$0	\$0
Total Extracurricular Costs	\$33	\$31	\$37	\$37	\$37
Total Equipment Costs	\$0	\$1,156	\$142	\$142	\$435
Legal Costs	\$2	\$22	\$22	\$22	\$11
Employee Benefits as a percentage of salaries*	34.78%	38.66%	39.22%	39.91%	40.23%

*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)
Business Services	Business Administrator, Payroll and Assistant to the BA	0
Food Services	Food Services through Lawrence BOE	0
Social Worker/Psychologist	CST services with Lawrence BOE	0
Staffing - Other	Shared Music Teacher with Hopewell BOE	0
Technology Services	Shared Technology services with Lawrence	0
Transportation Services, including Fuel	Shared services with Pittsgrove BOE for bus maintenance	0
	Vineland Transportation Co-op	0

Estimated Tax Rates

Municipality	Category	Amount
Downe Township	(A) General Fund School Levy	1,491,106
	(D) Total School Levy	1,491,106
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	170,061,400
	(H) Estimated Equalized Valuation (as of 10/01/18)	142,334,617
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8768
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.8768
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0476
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0476

Employee Contract List for District

Name	Category	Measure
	Job Title	Business Administrator
	Job Title II	N/A
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.1
	Shared with Another District?	Y
	Shared County	11
	Shared District	2570
	Job Title Other District	Business Administrator
	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	0
	Contracted Number of Annual Sick Days	0
Shared Services	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	\$0
	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 business service agreement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A business service agreement
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A business service agreement
	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
Shared Services	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	Shared Service Business Agreement
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Sherri Miller	Job Title	Superintendent
	Job Title II	N/A
	Base Annual Salary Amount	\$102,982
	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	06/30/23
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	5
	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
Sherri Miller	Total Allowances Amount	\$6,500
	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	\$17,400
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	per diem rate max 25 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	Converts to sick days per contract
	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	