

## Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	153.0	148.0	149.0
On Roll Special Ed Full-Time	30.0	27.0	25.0
On Roll Subtotal	183.0	175.0	174.0
In Private School Placements	1.0	1.0	1.0
Sent to Other Districts Regular	6.0	6.0	2.0
Sent to Other Districts Special Ed	7.0	6.0	7.0
Received	1.0	10.0	4.0

## Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,464,606	1,491,106	1,520,928
	Total Tuition	10-1300	3,000	10,000	10,000
	Transportation Fees from Other Local Education Authorities	10-1420-1440	40,739	40,000	35,000
	Unrestricted Miscellaneous Revenues	10-1XXX	5,932	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	203	30	30
	Total Revenues from Local Sources		1,514,480	1,543,186	1,568,008
General Fund Revenues from State Sources	School Choice Aid	10-3116	281,375	201,195	198,025
	Categorical Transportation Aid	10-3121	117,588	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	1,121,852
	Categorical Security Aid	10-3177	40,699	40,699	40,699
	Adjustment Aid	10-3178	90,859	54,923	0
	Other State Aids	10-3XXX	580	0	0
	Total Revenues from State Sources		1,789,079	1,672,383	1,587,543
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	11,799	0	0
	Total Revenues from Federal Sources		11,799	0	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	304,324	250,496
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	0	300,000
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	10,000	0
	Adjustment for Prior Year Encumbrances		0	8,185	0
	Actual Revenues (Over)/Under Expenditures		29,874	0	0
General Fund Revenues	Total Operating Budget		3,345,232	3,538,078	3,706,047
Special Revenue Fund Revenues from Local Sources	Tuition-Preschool	20-1310	490,648	0	0
	Other Revenue from Local Sources	20-1XXX	2,365	0	0
	Total Revenues from Local Sources	20-1XXX	493,013	0	0

## Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	35,954	67,613
	Preschool Education Aid	20-3218	0	589,788	488,730
	Total Revenues from State Sources		0	625,742	556,343
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	71,688	67,121	53,697
	Title II	20-4451-4455	10,299	11,562	9,250
	Title IV	20-4471-4474	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	59,181	59,504	47,603
	Other	20-4XXX	19,994	862	690
	Total Revenues from Federal Sources		171,162	149,049	119,240
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	0	0	10,000
Special Revenue Fund Revenues	Total Grants and Entitlements		664,175	774,791	685,583
All Fund Revenues	Total Revenues/Sources		4,009,407	4,312,869	4,391,630
Revenues Net of Transfers	Deduct Transfer: Transfers from Operating Budget-Pre-Kindergarten/Kindergarten (Special Education)	20-5200	0	0	10,000
	Total Revenues/Sources Net of Transfers		4,009,407	4,312,869	4,381,630

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	716,440	836,208	794,855	
	Special Education-Instruction	11-2XX-100-XXX	256,304	290,176	218,675	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	99,723	107,107	106,765	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	4,144	5,000	5,000	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	424,117	305,981	475,741	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	37,149	22,286	12,511	
	Undistributed Expenditures-Health Services	11-000-213-XXX	62,932	62,032	57,396	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	54,095	49,544	11,200	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	142,947	105,535	134,937	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	16,380	40,812	58,450	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	66,598	69,581	57,741	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	28,840	14,810	15,254	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	115,568	132,400	114,714	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	44,524	61,188	57,376	
	Undistributed Expenditures-Central Services	11-000-251-XXX	87,963	87,075	87,075	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	8,180	8,000	8,000	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	342,096	327,744	298,355	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	302,430	372,543	351,018	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	519,764	584,272	506,943	
	Undistributed Expenditures-Food Services	11-000-310-930	0	0	20,000	
		Total Undistributed Expenditures		2,253,583	2,243,803	2,266,711
	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		3,330,194	3,482,344	3,392,056	
Capital Outlay	Equipment	12-XXX-XXX-730	12,131	53,000	0	
	Facilities Acquisition and Construction Services	12-000-400-XXX	2,704	2,704	302,704	
	Interest Deposit to Capital Reserve	10-604	203	30	30	
	Total Capital Outlay		15,038	55,734	302,734	

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	0	11,257
	General Fund Grand Total		3,345,232	3,538,078	3,706,047
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,365	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	166,517	204,354	174,297
	Support Services	20-218-200-XXX	324,131	393,951	392,046
	Facility Acquisition and Construction Services	20-218-400-XXX	0	27,437	0
	Total Preschool Education Aid	20-218-XXX-XXX	490,648	625,742	566,343
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	490,648	625,742	566,343
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	71,688	67,121	53,697
	Title II	20-XXX-XXX-XXX	10,299	11,562	9,250
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	59,181	59,504	47,603
	Other	20-XXX-XXX-XXX	19,994	862	690
	Total Federal Projects	20-XXX-XXX-XXX	171,162	149,049	119,240
Special Revenue Fund Expenses	Total Special Revenue Funds		664,175	774,791	685,583
All Fund Expenses	Total Expenditures/Appropriations		4,009,407	4,312,869	4,391,630
Expenses Net of Transfers	Deduct Transfer: Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	10,000
	Total Expenditures Net of Transfers		4,009,407	4,312,869	4,381,630

## Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	225,575	225,778	300,808	838
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	174,277	174,277	174,302	174,327
	Legal Reserve	550,309	553,080	249,916	0
	Tuition Reserve	40,000	10,000	0	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	259,070	251,740	250,580	250,000
	Repayment of Debt	0	0	0	0

## Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,324	\$17,227	\$18,526	\$19,552	\$18,032
Total Classroom Instruction	\$9,125	\$9,378	\$10,732	\$11,087	\$10,056
Classroom-Salaries and Benefits	\$8,521	\$8,892	\$9,526	\$9,821	\$9,202
Classroom-General Supplies and Textbooks	\$358	\$302	\$786	\$818	\$549
Classroom-Purchased Services	\$245	\$184	\$421	\$447	\$305
Total Support Services	\$3,966	\$3,986	\$4,063	\$4,273	\$4,023
Support Services-Salaries and Benefits	\$3,147	\$3,092	\$3,250	\$3,416	\$3,065
Total Administrative Costs	\$1,507	\$1,607	\$1,670	\$1,913	\$1,756
Administration Salaries and Benefits	\$618	\$647	\$713	\$884	\$739
Total Operations and Maintenance of Plant	\$1,424	\$2,077	\$1,920	\$2,075	\$1,921
Operations and Maintenance-Salaries and Benefits	\$404	\$617	\$626	\$666	\$687
Board Contribution to Food Services	\$110	\$0	\$0	\$0	\$116
Total Extracurricular Costs	\$31	\$32	\$37	\$39	\$39
Total Equipment Costs	\$1,156	\$68	\$435	\$462	\$0
Legal Costs	\$22	\$3	\$11	\$43	\$29
Employee Benefits as a percentage of salaries*	38.66%	38.69%	40.23%	40.34%	40.04%

\*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 2019-20 revised appropriations and the 2020-21 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, Transportation Coordinator, and Assistant to the BA	0
Food Services	Food Services through Lawrence Township BOE	0
Social Worker/Psychologist	CST services through Lawrence Township BOE	0
Technology Services	Shared Technology Services with Lawrence Township BOE	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	1,520,928
	(D) Total School Levy	1,520,928
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	167,308,400
	(H) Estimated Equalized Valuation (as of 10/01/19)	134,028,999
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9091
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9091
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1348
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1348

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	07/01/19
	End Date of Contract	06/30/20
	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	\$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

Shared Services

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	\$106,072
	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	07/01/19
	End Date of Contract	06/30/20
	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	\$17,700
	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