

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	131.0	118.0	126.0
On Roll Special Ed Full-Time	26.0	35.0	35.0
On Roll Subtotal	157.0	153.0	161.0
In Private School Placements	2.0	1.0	2.0
Sent to Other Districts Regular	3.0	3.0	4.0
Sent to Other Districts Special Ed	10.0	5.0	7.0
Received		3.0	2.0

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	1,520,928	1,626,189	1,709,544
	Total Tuition	10-1300	0	0	37,000
	Transportation Fees from Other Local Education Authorities	10-1420-1440	25,463	30,000	0
	Unrestricted Miscellaneous Revenues	10-1XXX	23,055	2,000	2,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	25	25	25
	Interest Earned on Maintenance Reserve	10-1XXX	25	25	25
	Interest Earned on Capital Reserve Funds	10-1XXX	30	50	50
	Total Revenues from Local Sources		1,569,526	1,658,289	1,748,644
General Fund Revenues from State Sources	School Choice Aid	10-3116	199,584	198,984	242,488
	Categorical Transportation Aid	10-3121	117,588	117,588	117,588
	Extraordinary Aid	10-3131	109,576	0	0
	Categorical Special Education Aid	10-3132	109,379	109,379	109,379
	Equalization Aid	10-3176	1,066,153	982,277	868,677
	Categorical Security Aid	10-3177	40,699	40,699	40,699
	Other State Aids	10-3XXX	290	0	0
	Total Revenues from State Sources		1,643,269	1,448,927	1,378,831
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	13,269	0	0
	Total Revenues from Federal Sources		13,269	0	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	282,316	225,467
	Withdrawal from Capital Reserve for Transfer To Debt Service Fund	10-317	0	0	153,076
	Adjustment for Prior Year Encumbrances		0	16,233	0
	Actual Revenues (Over)/Under Expenditures		279,983	0	0
General Fund Revenues	Total Operating Budget		3,506,047	3,405,765	3,506,018
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	13,886	16,591	10,500
	Other Revenue from Local Sources	20-1XXX	2,000	0	0
	Total Revenues from Local Sources	20-1XXX	15,886	16,591	10,500

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	159,965	27,229	0
	Preschool Education Aid	20-3218	379,391	437,399	547,755
	Total Revenues from State Sources		539,356	464,628	547,755
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	57,240	48,613	41,321
	Title II	20-4451-4455	14,512	5,894	5,010
	Title IV	20-4471-4474	10,000	10,000	8,500
	Arp-Idea Preschool	20-4409	713	0	0
	Arp-Idea Basic	20-4419	8,387	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	59,196	59,581	50,644
	Arp-ESSER	20-4540	100,803	0	0
	CARES Act Education Stabilization Fund	20-4530	23,937	0	0
	CRRSA Act-ESSER II	20-4534	110,082	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	14,359	0	0
	Other	20-4XXX	16,140	1,030	876
	CRRSA Act-Mental Health Grant	20-4536	39,200	0	0
	Total Revenues from Federal Sources		454,569	125,118	106,351
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	84,270
	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-520	-987	-500
Special Revenue Fund Revenues	Total Grants and Entitlements		1,009,291	605,350	748,376
Debt Service Fund Transfer and Other Financing	Transfers from Capital Reserve	40-5210	0	0	153,076
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		0	0	153,076
Debt Service Fund Revenues	Total Repayment of Debt		0	0	153,076
All Fund Revenues	Total Revenues/Sources		4,515,338	4,011,115	4,407,470
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	84,270
	Deduct Transfer-Transfers from Capital Reserve	40-5210	0	0	153,076
	Total Revenues/Sources Net of Transfers		4,515,338	4,011,115	4,170,124

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	795,140	701,282	743,466
	Special Education-Instruction	11-2XX-100-XXX	180,555	293,854	274,336
	Basic Skills/Remedial-Instruction	11-230-100-XXX	63,068	715	0
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	2,205	4,604	5,100
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	621,831	511,641	608,401
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	15,221	14,096	14,136
	Undistributed Expenditures-Health Services	11-000-213-XXX	55,761	61,237	30,683
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	19,475	12,100	9,700
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	209,798	144,549	146,581
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	40,639	58,535	35,254
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	56,859	27,574	27,155
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	18,228	1,528	20,169
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	96,179	117,473	108,529
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	61,556	76,253	70,329
	Undistributed Expenditures-Central Services	11-000-251-XXX	98,952	103,412	76,969
	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	203,790	254,321	191,161
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	421,424	427,461	435,579
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	467,703	579,326	539,590
	Undistributed Expenditures-Food Services	11-000-310-930	20,000	5,000	5,000
		Total Undistributed Expenditures		2,415,416	2,402,506
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		3,456,384	3,403,011	3,350,188
Capital Outlay	Equipment	12-XXX-XXX-730	6,024	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	43,639	2,704	2,704
	Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	0	0	153,076
	Interest Deposit to Capital Reserve	10-604	0	50	50
		Total Capital Outlay		49,663	2,754

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Expenses and Transfers	General Fund Grand Total		3,506,047	3,405,765	3,506,018
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,000	0	0
	Student Activity Fund	20-475-XXX-XXX	13,366	15,604	10,000
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	171,320	180,017	270,851
	Support Services	20-218-200-XXX	368,036	284,611	361,174
	Total Preschool Education Aid	20-218-XXX-XXX	539,356	464,628	632,025
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	539,356	464,628	632,025
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	57,240	48,613	41,321
	Title II	20-XXX-XXX-XXX	14,512	5,894	5,010
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	59,196	59,581	50,644
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	8,387	0	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	713	0	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	23,937	0	0
	Other	20-XXX-XXX-XXX	16,140	1,030	876
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	110,082	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	14,359	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	39,200	0	0
	Arp ESSER Grant Program	20-487-xxx-xxx	100,803	0	0
	Total Federal Projects	20-XXX-XXX-XXX	454,569	125,118	106,351
	Special Revenue Fund Expenses	Total Special Revenue Funds		1,009,291	605,350
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	0	0	153,076
	Total Debt Service Funds		0	0	153,076
All Fund Expenses	Total Expenditures/Appropriations		4,515,338	4,011,115	4,407,470
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	84,270
	Deduct Transfer-Capital Reserve-Transfer to Repayment of Debt	12-000-400-933	0	0	153,076
	Total Expenditures Net of Transfers		4,515,338	4,011,115	4,170,124

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	277,030	359,866	407,812	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	350,030	400,060	400,110	247,084
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	174,327	74,352	74,377	74,402
	Legal Reserve	612,753	322,941	67,655	0
	Unemployment Fund	25,115	24,441	24,441	24,441
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	33,482	33,507	33,532	33,557
	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	23,379	23,899	24,886	25,386
	Scholarship Fund	0	0	0	0
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	\$17,826	\$18,954	\$16,553	\$19,140	\$17,726
Total Classroom Instruction	\$10,457	\$10,578	\$9,096	\$10,726	\$10,487
Classroom-Salaries and Benefits	\$9,862	\$10,284	\$8,775	\$10,332	\$10,144
Classroom-General Supplies and Textbooks	\$400	\$119	\$202	\$243	\$286
Classroom-Purchased Services	\$194	\$175	\$118	\$152	\$57
Total Support Services	\$3,588	\$4,587	\$3,773	\$4,036	\$3,812
Support Services-Salaries and Benefits	\$3,221	\$3,068	\$2,805	\$2,749	\$2,508
Total Administrative Costs	\$1,835	\$1,931	\$1,877	\$2,287	\$1,920
Administration Salaries and Benefits	\$783	\$849	\$856	\$995	\$948
Total Operations and Maintenance of Plant	\$1,655	\$1,475	\$1,529	\$1,814	\$1,315
Operations and Maintenance-Salaries and Benefits	\$679	\$609	\$390	\$515	\$429
Board Contribution to Food Services	\$123	\$128	\$29	\$33	\$31
Total Extracurricular Costs	\$18	\$19	\$19	\$41	\$43
Total Equipment Costs	\$176	\$39	\$0	\$0	\$0
Legal Costs	\$9	\$5	\$23	\$20	\$31
Employee Benefits as a percentage of salaries*	39.36%	37.59%	41.41%	41.71%	42.12%

*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)
Business Services	Busiess Services through Lawrence Township Board of Education	0
Food Services	Food Services through Lawrence Township Board of Education	0
Purchasing	Medical Supplies purchased through Millville	0
	Custodial and maintenance supplies purchased through Millville	0
Social Worker/Psychologist	CST services through Lawrence Township Board of Education	0
Technology Services	Shared Technology services with Lawrence Township Board of Education	0
Transportation Services, including Fuel	Participate in County Co-Op	0
	Bus Maintenance through Pittsgrove Board of Education	0

Estimated Tax Rates

Municipality	Category	Amount
Downe Township	(A) General Fund School Levy	1,709,544
	(D) Total School Levy	1,709,544
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	161,084,400
	(H) Estimated Equalized Valuation (as of 10/01/22)	153,253,163
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0613
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0613
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1155
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1155

Employee Contract List for District

Name	Category	Measure
Rachel Howgate	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Curriculum Supervisor
	Base Annual Salary Amount	\$82,600
	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	07/01/22
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	220
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	10
	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
	Total Allowances Amount	\$3,500
	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	\$7,500
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max per Contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	No vacation per contract 10 month employee
	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

Employee Contract List for District

Name	Category	Measure
Rachel Howgate	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
Shared Services	Job Title	Business Administrator
	Job Title II	None Reported
	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	07/01/22
	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	

Employee Contract List for District

Name	Category	Measure
Shared Services	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
	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 Business Service Agreement
Additional Comment 2	None Reported	
Additional Comment 3	None Reported	
Sherri Miller	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$115,908
	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
Sherri Miller	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
	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	\$14,413
	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

Employee Contract List for District

Name	Category	Measure
Sherri Miller	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