

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

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
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 LEAs	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 Res	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
Subtotal - Revenues From Local Sources		1,571,106	1,496,686	1,543,186
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
Subtotal - Revenues From State Sources		1,821,771	1,788,499	1,672,383
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	10,881	0	0
Subtotal - Revenues From Federal Sources		10,881	0	0

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Budgeted Fund Balance - Operating Budget	10-303	0	255,055	304,324
Withdrawal From Tuition Reserve-For Tuition Adj.	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
Total Operating Budget		3,485,487	3,573,740	3,529,893
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	2,249	0	0
Total Revenues From Local Sources	20-1XXX	2,249	0	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr 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
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
Total Grants And Entitlements		694,374	706,204	744,096
Total Revenues/Sources		4,179,861	4,279,944	4,273,989
Total Revenues/Sources Net of Transfers		4,179,861	4,279,944	4,273,989

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
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-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	4,004	5,000	5,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	416,031	452,626	305,981
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	39,737	34,285	19,898
Undist. Expenditures - Health Services	11-000-213-XXX	58,829	59,724	62,032
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	59,090	53,500	54,000
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	70,965	77,365	114,535
Undist. Expenditures - Child Study Teams	11-000-219-XXX	73,114	75,230	36,356
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	60,390	68,646	69,582
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	28,000	28,756	14,809
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	106,157	123,542	120,373
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	48,694	55,081	55,638
Undist. Expend. - Central Services	11-000-251-XXX	79,441	87,075	87,075
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	8,000	8,000	8,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	237,940	358,024	321,944
Undist. Expend.-Student Transportation Serv.	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
Interest Earned On Maintenance Reserve	10-606	0	25	25
Interest Earned On Current Expense Emergency Res	10-607	0	25	25
Total General Current Expense		3,184,954	3,571,006	3,474,159

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	197,829	0	53,000
Facilities Acquisition And Const. Serv.	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
General Fund Grand Total		3,485,487	3,573,740	3,529,893
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,249	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	151,047	173,815	204,354
Support Services	20-218-200-XXX	362,849	358,446	393,951
Fac Acquisition And Constr. 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
Total State Projects	20-XXX-XXX-XXX	525,841	558,261	625,742
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
Total Special Revenue Funds		694,374	706,204	744,096
Total Expenditures/Appropriations		4,179,861	4,279,944	4,273,989
Total Expenditures Net of Transfers		4,179,861	4,279,944	4,273,989

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
Unrestricted	General Operating Budget	268,664	259,070	251,160	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	125,373	225,575	225,605	225,635
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	174,277	174,277	174,302	174,327
Restricted for General Operating Budget	Legal Reserve	608,763	550,309	303,164	0
Restricted for General Operating Budget	Tuition Reserve	30,000	40,000	10,000	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	33,432	33,432	33,457	33,482
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

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 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
Transportation Services, including Fuel	Shared services with Pittsgrove BOE for bus maintenance	0
Transportation Services, including Fuel	Vineland Transportation Co-op	0
Technology Services	Shared Technology services with Lawrence	0

ID=Downe Township

Category	Amount
(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

Name=Shared Services

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
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

Name=Shared Services

Category	Measure
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 Service Business Agreement
Additional Comment 2	None Reported
Additional Comment 3	None Reported

Name=Sherri Miller

Category	Measure
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
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

Name=Sherri Miller

Category	Measure
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