

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	141.0	131.0	147.0
On Roll Special Ed Full-Time	26.0	26.0	26.0
On Roll Subtotal	167.0	157.0	173.0
In Private School Placements	1.0	2.0	1.0
Sent to Other Districts Regular	3.0	3.0	7.0
Sent to Other Districts Special Ed	6.0	10.0	12.0

## Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,520,928	1,520,928	1,626,189
	Total Tuition	10-1300	0	10,000	0
	Transportation Fees from Other Local Education Authorities	10-1420-1440	23,301	10,000	30,000
	Unrestricted Miscellaneous Revenues	10-1XXX	27,473	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	30	50
	Total Revenues from Local Sources		1,571,782	1,543,008	1,658,289
General Fund Revenues from State Sources	School Choice Aid	10-3116	198,025	199,584	198,984
	Categorical Transportation Aid	10-3121	117,588	117,588	117,588
	Extraordinary Aid	10-3131	26,160	0	0
	Categorical Special Education Aid	10-3132	109,379	109,379	109,379
	Equalization Aid	10-3176	1,121,852	1,066,153	982,277
	Categorical Security Aid	10-3177	40,699	40,699	40,699
	Other State Aids	10-3XXX	870	0	0
	Total Revenues from State Sources		1,614,573	1,533,403	1,448,927
General Fund Revenues from Federal Sources	FFCRA/SEMI and ARRA/SEMI Revenue	10-4210	7,710	0	0
	Total Revenues from Federal Sources		7,710	0	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	357,467	282,316
	Withdrawal from Maintenance Reserve	10-310	0	150,000	0
	Adjustment for Prior Year Encumbrances		0	38,646	0
	Actual Revenues (Over)/Under Expenditures		-64,087	0	0
General Fund Revenues	Total Operating Budget		3,129,978	3,622,524	3,389,532
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	7,360	0	16,591
	Other Revenue from Local Sources	20-1XXX	2,000	0	0
	Total Revenues from Local Sources	20-1XXX	9,360	0	16,591

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	132,736	27,229
	Preschool Education Aid	20-3218	529,114	406,620	437,399
	Total Revenues from State Sources		529,114	539,356	464,628
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	67,493	57,240	48,654
	Title II	20-4451-4455	1,123	5,816	4,944
	Title IV	20-4471-4474	10,000	10,000	8,500
	IDEA Part B (Handicapped)	20-4420-4429	61,385	58,346	49,594
	CARES Act Education Stabilization Fund	20-4530	8,232	0	0
	CARES-Digital Divide Grant	20-4531	11,508	0	0
	Coronavirus Relief Fund (CRF)	20-4532	12,810	0	0
	Other	20-4XXX	15,170	850	723
	Total Revenues from Federal Sources		187,721	132,252	112,415
Special Revenue Fund Revenues	Total Grants and Entitlements		722,935	671,608	592,647
All Fund Revenues	Total Revenues/Sources		3,852,913	4,294,132	3,982,179
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,852,913	4,294,132	3,982,179

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	794,549	778,847	713,614
	Special Education-Instruction	11-2XX-100-XXX	190,854	180,763	215,206
	Basic Skills/Remedial-Instruction	11-230-100-XXX	111,794	35,362	20,122
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	2,205	1,070	2,500
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	417,714	501,821	561,998
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	13,867	13,448	14,096
	Undistributed Expenditures-Health Services	11-000-213-XXX	52,737	57,264	60,237
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	8,706	20,200	12,100
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	86,368	184,699	163,990
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	43,793	41,245	58,536
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	58,486	59,288	27,574
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	15,704	16,453	0
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	111,356	100,570	107,393
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	56,685	69,247	68,914
	Undistributed Expenditures-Central Services	11-000-251-XXX	87,463	90,055	97,075
	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	238,892	444,525	244,827
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	288,528	420,298	425,662
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	502,725	501,010	579,884
	Undistributed Expenditures-Food Services	11-000-310-930	20,000	20,000	5,000
		Total Undistributed Expenditures		2,011,024	2,548,123
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		3,110,426	3,544,215	3,386,778
Capital Outlay	Equipment	12-XXX-XXX-730	5,591	37,000	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	2,704	41,279	2,704
	Interest Deposit to Capital Reserve	10-604	0	30	50
		Total Capital Outlay		8,295	78,309

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	11,257	0	0
	General Fund Grand Total		3,129,978	3,622,524	3,389,532
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,000	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	155,265	201,212	180,017
	Support Services	20-218-200-XXX	350,780	338,144	284,611
	Facility Acquisition and Construction Services	20-218-400-XXX	23,069	0	0
	Total Preschool Education Aid	20-218-XXX-XXX	529,114	539,356	464,628
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	529,114	539,356	464,628
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	67,493	57,240	48,654
	Title II	20-XXX-XXX-XXX	1,123	5,816	4,944
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	61,385	58,346	49,594
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	8,232	0	0
	Other	20-XXX-XXX-XXX	15,170	850	723
	Bridging the Digital Divide Program	20-478-XXX-XXX	11,508	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	12,810	0	0
	Total Federal Projects	20-XXX-XXX-XXX	187,721	132,252	112,415
Special Revenue Fund Expenses	Total Special Revenue Funds		722,935	671,608	592,647
All Fund Expenses	Total Expenditures/Appropriations		3,852,913	4,294,132	3,982,179
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,852,913	4,294,132	3,982,179

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	250,580	277,030	277,030	250,000
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	300,000	350,030	350,060	350,110
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	174,302	174,327	24,352	24,377
	Legal Reserve	607,383	612,753	255,286	0
	Unemployment Fund	24,623	25,115	25,115	25,135
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	33,457	33,482	33,507	33,532
	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	20,119	23,379	23,379	24,366
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,621	\$17,826	\$17,791	\$20,136	\$16,553
Total Classroom Instruction	\$8,431	\$10,457	\$10,092	\$10,373	\$9,096
Classroom-Salaries and Benefits	\$8,176	\$9,862	\$9,270	\$9,953	\$8,775
Classroom-General Supplies and Textbooks	\$140	\$400	\$493	\$196	\$202
Classroom-Purchased Services	\$115	\$194	\$330	\$224	\$118
Total Support Services	\$4,537	\$3,588	\$3,508	\$4,412	\$3,773
Support Services-Salaries and Benefits	\$4,101	\$3,221	\$2,851	\$2,984	\$2,805
Total Administrative Costs	\$1,695	\$1,835	\$1,870	\$1,957	\$1,877
Administration Salaries and Benefits	\$794	\$783	\$710	\$906	\$856
Total Operations and Maintenance of Plant	\$1,645	\$1,655	\$2,014	\$3,016	\$1,529
Operations and Maintenance-Salaries and Benefits	\$582	\$679	\$661	\$668	\$390
Board Contribution to Food Services	\$164	\$123	\$115	\$127	\$29
Total Extracurricular Costs	\$43	\$18	\$38	\$8	\$19
Total Equipment Costs	\$83	\$176	\$213	\$236	\$0
Legal Costs	\$48	\$9	\$23	\$25	\$23
Employee Benefits as a percentage of salaries*	25.61%	39.36%	35.41%	38.26%	41.41%

\*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 2021-22 revised appropriations and the 2022-23 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 Admin, Payroll, Transportation Coordinator and Assistant to the BA	0
Custodial and Maintenance Services	custodial and maintenance supplies through Millville	0
Food Services	Food Service through Lawrence Township Board of Education	0
Nursing Services	Medical Supplies 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	Maintenance through Pittsgrove Township Board of Education	0
	Vineland Transportation Co-op	0



Estimated Tax Rates

Municipality	Category	Amount
Downe Township	(A) General Fund School Levy	1,626,189
	(D) Total School Levy	1,626,189
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	161,779,900
	(H) Estimated Equalized Valuation (as of 10/01/21)	141,775,392
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0052
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.0052
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1470
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1470

Employee Contract List for District

Name	Category	Measure
Rachel Howgate	Job Title	Other
	Job Title II	Supervisor of Curriculum
	Base Annual Salary Amount	\$79,999
	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	09/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	220
	Contracted Number of Annual Vacation Days	0
	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	\$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	Convert to sick day 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 Service	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	07/01/21
	End Date of Contract	06/30/22
	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 Service	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	\$112,532
	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	07/01/21
	End Date of Contract	06/30/22
	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	\$18,320
	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