

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	160.0	153.0	158.0
On Roll Special Ed Full-Time	25.0	25.0	25.0
On Roll Subtotal	185.0	178.0	183.0
In Private School Placements	1.0		0.0
Sent to Other Districts Regular	14.5	5.5	6.0
Sent to Other Districts Special Ed	9.0	9.0	9.0
Received	5.0	7.0	7.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,464,606	1,464,606	1,464,606
Total Tuition	10-1300	11,200	6,500	10,000
Transportation Fees From Other LEAs	10-1420-1440	22,087	25,000	20,000
Unrestricted Miscellaneous Revenues	10-1XXX	2,503	4,580	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		1,500,598	1,500,766	1,496,686
Revenues from State Sources:				
School Choice Aid	10-3116	198,816	198,816	281,375
Categorical Transportation Aid	10-3121	113,283	113,283	117,588
Extraordinary Aid	10-3131	7,562	0	0
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	241,210	204,055	122,971
Parcc Readiness Aid	10-3181	1,970	1,970	0
Per Pupil Growth Aid	10-3182	1,970	1,970	0
Professional Learning Community Aid	10-3183	1,840	1,840	0
Other State Aids	10-3XXX	348	0	0
Subtotal - Revenues From State Sources		1,865,676	1,820,611	1,820,611
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	5,233	0	0
Subtotal - Revenues From Federal Sources		5,233	0	0
Budgeted Fund Balance - Operating Budget	10-303	0	372,372	255,055

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Withdrawal From Maint. Reserve	10-310	25,000	0	0
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	0	30,000
Adjustment For Prior Year Encumbrances		0	27,383	0
Actual Revenues (Over)/Under Expenditures		-212,208	0	0
Total Operating Budget		3,184,299	3,721,132	3,602,352
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	2,152	0	0
Total Revenues From Local Sources	20-1XXX	2,152	0	0
Revenues from State Sources:				
Preschool Education Aid - Pr Yr Carryover	20-3218	31,495	31,496	19,961
Preschool Education Aid	20-3218	436,419	530,300	538,300
Total Revenues From State Sources		467,914	561,796	558,261
Revenues from Federal Sources:				
Title I	20-4411-4416	82,759	71,129	56,903
Title II	20-4451-4455	10,092	6,229	4,983
Title IV	20-4471-4474	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	58,733	58,352	46,682
Other	20-4XXX	8,497	792	634
Total Revenues From Federal Sources		160,081	146,502	117,202
Total Grants And Entitlements		630,147	708,298	675,463
Total Revenues/Sources		3,814,446	4,429,430	4,277,815
Total Revenues/Sources Net of Transfers		3,814,446	4,429,430	4,277,815

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	701,931	754,035	772,318
Special Education - Instruction	11-2XX-100-XXX	250,265	250,250	329,902
Basic Skills/Remedial - Instruction	11-230-100-XXX	92,960	96,617	99,723
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	4,499	2,500	5,000
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	520,725	537,808	452,626
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	38,795	40,349	34,285
Undist. Expenditures - Health Services	11-000-213-XXX	62,716	58,577	59,724
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	37,767	46,300	53,500
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	53,975	67,997	77,365
Undist. Expenditures - Child Study Teams	11-000-219-XXX	78,936	75,000	75,230
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	32,288	66,787	68,646
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	1,500	0	0
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	0	28,000	28,756
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	95,805	119,471	123,542
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	47,405	55,700	55,081
Undist. Expend. - Central Services	11-000-251-XXX	83,845	83,975	87,075
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	6,768	8,000	8,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	215,986	385,495	358,024
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	348,870	370,613	358,949
Personal Services - Employee Benefits	11-XXX-XXX-2XX	402,886	539,135	551,822
Undistributed Expenditures-Food Services	11-000-310-930	8,673	20,000	0
Total Undistributed Expenditures		2,036,940	2,503,207	2,392,625
Interest Earned On Maintenance Reserve	10-606	0	25	25
Increase In Maintenance Reserve	10-606	95,000	0	0
Interest Earned On Current Expense Emergency Res	10-607	0	25	25
Total General Current Expense		3,181,595	3,606,659	3,599,618

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Capital Expenditures:				
Equipment	12-XXX-XXX-730	0	111,739	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	2,704	2,704	2,704
Interest Deposit To Capital Reserve	10-604	0	30	30
Total Capital Outlay		2,704	114,473	2,734
General Fund Grand Total		3,184,299	3,721,132	3,602,352
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	2,152	0	0
Preschool Education Aid:				
PEA Instruction	20-218-100-XXX	151,966	169,953	173,815
Support Services	20-218-200-XXX	315,948	366,310	358,446
Fac Acquisition And Constr. Services	20-218-400-XXX	0	25,533	26,000
Total Preschool Education Aid	20-218-XXX-XXX	467,914	561,796	558,261
Total State Projects	20-XXX-XXX-XXX	467,914	561,796	558,261
Federal Projects:				
Title I	20-XXX-XXX-XXX	82,759	71,129	56,903
Title II	20-XXX-XXX-XXX	10,092	6,229	4,983
Title IV	20-XXX-XXX-XXX	0	10,000	8,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	58,733	58,352	46,682
Other	20-XXX-XXX-XXX	8,497	792	634
Total Federal Projects	20-XXX-XXX-XXX	160,081	146,502	117,202
Total Special Revenue Funds		630,147	708,298	675,463
Total Expenditures/Appropriations		3,814,446	4,429,430	4,277,815
Total Expenditures Net of Transfers		3,814,446	4,429,430	4,277,815

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	281,562	268,664	257,910	250,000
Unrestricted	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	125,171	125,373	125,403	125,433
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	104,277	174,277	174,302	174,327
Restricted for General Operating Budget	Legal Reserve	361,618	608,763	247,145	0
Restricted for General Operating Budget	Tuition Reserve	78,000	30,000	30,000	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	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,706	\$14,686	\$16,978	\$18,171	\$18,143
Total Classroom Instruction	\$8,765	\$8,760	\$9,666	\$9,832	\$10,078
Classroom-Salaries and Benefits	\$8,612	\$8,572	\$9,003	\$9,220	\$9,089
Classroom-General Supplies and Textbooks	\$65	\$60	\$411	\$383	\$646
Classroom-Purchased Services	\$87	\$128	\$252	\$229	\$344
Total Support Services	\$2,915	\$2,984	\$3,391	\$4,049	\$4,032
Support Services-Salaries and Benefits	\$2,085	\$2,230	\$2,541	\$3,154	\$3,004
Total Administrative Costs	\$1,423	\$1,450	\$1,519	\$1,706	\$1,702
Administration Salaries and Benefits	\$736	\$664	\$663	\$704	\$731
Total Operations and Maintenance of Plant	\$1,493	\$1,281	\$2,114	\$2,285	\$2,129
Operations and Maintenance-Salaries and Benefits	\$433	\$387	\$392	\$409	\$613
Board Contribution to Food Services	\$42	\$47	\$105	\$112	\$0
Total Extracurricular Costs	\$21	\$33	\$33	\$20	\$37
Total Equipment Costs	\$0	\$0	\$608	\$771	\$142
Legal Costs	\$19	\$2	\$21	\$45	\$22
Employee Benefits as a percentage of salaries*	32.23%	34.78%	41.44%	41.24%	39.22%

*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 2017-18 revised appropriations and the 2018-19 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 BA	0
Food Services	Food Services through Lawrence BOE	0
Social Worker/Psychologist	CST services with Hopewell BOE	0
Staffing - Other	Shared Music Teacher with Hopewell BOE	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	1,464,606
(D) Total School Levy	1,464,606
(B) Estimated Net Taxable Valuation (as of 10/01/17)	171,694,700
(H) Estimated Equalized Valuation (as of 10/01/17)	157,042,623
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8530
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.8530
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9326
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9326

Name=Shared Service

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	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	26
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
Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported

Name=Shared Service

Category	Measure
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	\$99,983
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	07/01/17
End Date of Contract	06/30/18
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
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	\$5,000
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 Pay out
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

Name=Sherri Miller

Category	Measure
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