

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	148.0	141.0	147.0
On Roll Special Ed Full-Time	27.0	26.0	27.0
On Roll Subtotal	175.0	167.0	174.0
In Private School Placements	1.0	1.0	0.0
Sent to Other Districts Regular	6.0	3.0	3.0
Sent to Other Districts Special Ed	6.0	6.0	8.0
Received	10.0		0.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,491,106	1,520,928	1,520,928
	Total Tuition	10-1300	9,000	10,000	10,000
	Transportation Fees from Other Local Education Authorities	10-1420-1440	10,967	35,000	10,000
	Unrestricted Miscellaneous Revenues	10-1XXX	7,741	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	30
	Total Revenues from Local Sources		1,518,894	1,568,008	1,543,008
General Fund Revenues from State Sources	School Choice Aid	10-3116	201,195	198,025	199,584
	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	1,121,852	1,066,153
	Categorical Security Aid	10-3177	40,699	40,699	40,699
	Adjustment Aid	10-3178	54,923	0	0
	Other State Aids	10-3XXX	44,815	0	0
	Total Revenues from State Sources		1,717,198	1,587,543	1,533,403
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	6,007	0	0
	Total Revenues from Federal Sources		6,007	0	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	304,324	250,496	357,467
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	300,000	0
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	10,000	0	0
	Adjustment for Prior Year Encumbrances		0	56,951	0
	Actual Revenues (Over)/Under Expenditures		-480,425	0	0
General Fund Revenues	Total Operating Budget		3,075,998	3,762,998	3,433,878
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	2,000	0	0
	Total Revenues from Local Sources	20-1XXX	2,000	0	0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	103,568	67,613	132,736
	Preschool Education Aid	20-3218	389,439	488,730	406,620
	Total Revenues from State Sources		493,007	556,343	539,356
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	67,121	67,493	53,994
	Title II	20-4451-4455	6,921	5,179	4,143
	Title IV	20-4471-4474	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	60,366	60,540	48,432
	CARES Act Education Stabilization Fund	20-4530	24,747	0	0
	Other	20-4XXX	19,943	845	676
	Total Revenues from Federal Sources		189,098	144,057	115,245
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	10,000	0
Special Revenue Fund Revenues	Total Grants and Entitlements		684,105	710,400	654,601
All Fund Revenues	Total Revenues/Sources		3,760,103	4,473,398	4,088,479
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	10,000	0
	Total Revenues/Sources Net of Transfers		3,760,103	4,463,398	4,088,479

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	694,342	855,595	836,072
	Special Education-Instruction	11-2XX-100-XXX	216,067	202,721	190,933
	Basic Skills/Remedial-Instruction	11-230-100-XXX	104,893	112,610	105,950
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	6,048	5,000	5,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	354,363	475,741	470,091
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	20,756	13,867	13,288
	Undistributed Expenditures-Health Services	11-000-213-XXX	59,024	55,990	57,264
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	14,626	11,200	17,200
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	122,998	130,885	89,998
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	18,521	58,450	60,245
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	66,120	61,005	57,073
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	14,321	16,042	15,253
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	111,197	126,242	123,090
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	60,502	63,393	62,851
	Undistributed Expenditures-Central Services	11-000-251-XXX	87,543	96,555	99,055
	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	266,194	299,463	320,381
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	299,418	355,930	367,738
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	505,370	480,268	474,612
	Undistributed Expenditures-Food Services	11-000-310-930	28,524	20,000	20,000
		Total Undistributed Expenditures		2,037,477	2,273,031
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	25	25	25
	Interest Earned on Current Expense Emergency Res	10-607	25	25	25
General Fund Current Expenses	Total General Current Expense		3,058,877	3,449,007	3,394,144
Capital Outlay	Equipment	12-XXX-XXX-730	14,387	5,600	37,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	2,704	297,104	2,704
	Interest Deposit to Capital Reserve	10-604	30	30	30
		Total Capital Outlay		17,121	302,734

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	11,257	0
	General Fund Grand Total		3,075,998	3,762,998	3,433,878
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	164,112	174,297	201,212
	Support Services	20-218-200-XXX	328,895	392,046	338,144
	Total Preschool Education Aid	20-218-XXX-XXX	493,007	566,343	539,356
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	493,007	566,343	539,356
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	67,121	67,493	53,994
	Title II	20-XXX-XXX-XXX	6,921	5,179	4,143
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	60,366	60,540	48,432
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	24,747	0	0
	Other	20-XXX-XXX-XXX	19,943	845	676
	Total Federal Projects	20-XXX-XXX-XXX	189,098	144,057	115,245
Special Revenue Fund Expenses	Total Special Revenue Funds		684,105	710,400	654,601
All Fund Expenses	Total Expenditures/Appropriations		3,760,103	4,473,398	4,088,479
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	10,000	0
	Total Expenditures Net of Transfers		3,760,103	4,463,398	4,088,479

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	225,778	300,000	30	60
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	174,277	174,302	174,327	174,352
	Legal Reserve	553,080	607,383	357,467	0
	Tuition Reserve	10,000	0	0	0
	Current Expense Emergency Reserve	33,432	33,457	33,482	33,507
	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	251,740	250,580	250,000	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,227	\$16,621	\$18,032	\$19,106	\$17,791
Total Classroom Instruction	\$9,378	\$8,431	\$10,056	\$10,654	\$10,092
Classroom-Salaries and Benefits	\$8,892	\$8,176	\$9,202	\$9,493	\$9,270
Classroom-General Supplies and Textbooks	\$302	\$140	\$549	\$779	\$493
Classroom-Purchased Services	\$184	\$115	\$305	\$382	\$330
Total Support Services	\$3,986	\$4,537	\$4,023	\$4,148	\$3,508
Support Services-Salaries and Benefits	\$3,092	\$4,101	\$3,065	\$3,160	\$2,851
Total Administrative Costs	\$1,607	\$1,695	\$1,756	\$1,982	\$1,870
Administration Salaries and Benefits	\$647	\$794	\$739	\$763	\$710
Total Operations and Maintenance of Plant	\$2,077	\$1,645	\$1,921	\$1,998	\$2,014
Operations and Maintenance-Salaries and Benefits	\$617	\$582	\$687	\$705	\$661
Board Contribution to Food Services	\$0	\$164	\$116	\$120	\$115
Total Extracurricular Costs	\$32	\$43	\$39	\$40	\$38
Total Equipment Costs	\$68	\$83	\$0	\$34	\$213
Legal Costs	\$3	\$48	\$29	\$31	\$23
Employee Benefits as a percentage of salaries*	38.69%	25.61%	40.04%	37.93%	35.41%

*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 2020-21 revised appropriations and the 2021-22 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 Service 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 service 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 10/01/20)	165,294,300
	(H) Estimated Equalized Valuation (as of 10/01/20)	131,929,364
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.9201
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9201
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1528
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1528

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	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
Shared Service	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

Employee Contract List for District

Name	Category	Measure
Shared Service	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	N/A
	Base Annual Salary Amount	\$109,255
	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	

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	\$18,005
	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	
Wallace Maines	Job Title	Other
	Job Title II	Supervisor of Curriculum
	Base Annual Salary Amount	\$76,267
	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
Wallace Maines	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/20
	End Date of Contract	06/30/21
	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	per contract 50% of unused not to exceed \$7500
	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	per contract personal days convert to sick
	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
Wallace Maines	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