

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	253.0	243.0	241.0
On Roll Special Ed Full-Time	34.0	40.0	41.0
On Roll Subtotal	287.0	283.0	282.0
In Private School Placements		1.0	1.0
Sent to Other Districts Regular	15.0	9.0	13.0
Sent to Other Districts Special Ed	7.5	3.0	3.0
Received		3.0	1.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,941,742	3,000,577	3,060,589
	Transportation Fees from Other Local Education Authorities	10-1420-1440	0	20,000	20,000
	Unrestricted Miscellaneous Revenues	10-1XXX	32,469	5,000	5,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	0	30
	Interest Earned on Capital Reserve Funds	10-1XXX	0	0	10
	Total Revenues from Local Sources		2,974,211	3,025,577	3,085,629
General Fund Revenues from State Sources	School Choice Aid	10-3116	590,846	602,388	598,328
	Categorical Transportation Aid	10-3121	136,526	136,526	136,526
	Categorical Special Education Aid	10-3132	159,315	159,315	159,315
	Equalization Aid	10-3176	965,799	993,810	993,810
	Categorical Security Aid	10-3177	44,735	44,735	44,735
	Adjustment Aid	10-3178	201,840	201,840	147,604
	Other State Aids	10-3XXX	2,900	0	0
	Total Revenues from State Sources		2,101,961	2,138,614	2,080,318
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	444,811	74,902
	Adjustment for Prior Year Encumbrances		0	67,753	0
	Actual Revenues (Over)/Under Expenditures		-50,594	0	0
General Fund Revenues	Total Operating Budget		5,025,578	5,676,755	5,240,849
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	6,976	5,013	0
	Total Revenues from Local Sources	20-1XXX	6,976	5,013	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	27,546	98,055	33,244
	Title II	20-4451-4455	6,787	5,844	4,383
	Title IV	20-4471-4474	0	16,390	7,500
	Title Vi	20-4417-4418	9,016	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	81,774	84,343	63,257
	Other	20-4XXX	56,451	25,015	17,350
	Total Revenues from Federal Sources		181,574	229,647	125,734
Special Revenue Fund Revenues	Total Grants and Entitlements		188,550	234,660	125,734

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	146,148	143,199	140,305
	Total Revenues from Local Sources		146,148	143,199	140,305
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	52,102	51,051	0
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		198,250	194,250	140,305
Debt Service Fund Revenues	Total Repayment of Debt		198,250	194,250	140,305
All Fund Revenues	Total Revenues/Sources		5,412,378	6,105,665	5,506,888
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		5,412,378	6,105,665	5,506,888

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,625,922	1,640,203	1,646,910
	Special Education-Instruction	11-2XX-100-XXX	169,341	306,387	297,593
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	9,628	15,441	9,950
	School-Sponsored Athletics-Instruction	11-402-100-XXX	4,271	6,700	4,400
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	705,063	745,952	719,075
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	18,634	25,619	22,985
	Undistributed Expenditures-Health Services	11-000-213-XXX	74,306	77,193	80,466
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	33,206	43,559	49,271
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	121,850	154,057	119,561
	Undistributed Expenditures-Guidance	11-000-218-XXX	67,718	70,295	71,910
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	13,994	15,578	14,846
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	112,924	114,004	121,191
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	66,080	84,353	80,548
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,200	11,945	1,300
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	161,033	182,458	177,791
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	40,415	40,142	44,302
	Undistributed Expenditures-Central Services	11-000-251-XXX	153,889	171,869	163,169
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	0	2,141	0
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	464,071	509,851	460,907
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	240,333	324,455	245,346
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	889,667	932,100	909,288
	Undistributed Expenditures-Food Services	11-000-310-930	2,460	0	0
	Total Undistributed Expenditures			3,166,843	3,505,571
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	0	30
General Fund Current Expenses	Total General Current Expense		4,976,005	5,474,302	5,240,839

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	18,754	149,658	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	30,819	52,795	0
	Interest Deposit to Capital Reserve	10-604	0	0	10
	Total Capital Outlay		49,573	202,453	10
General Fund Expenses and Transfers	General Fund Grand Total		5,025,578	5,676,755	5,240,849
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	6,976	5,013	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	27,546	98,055	33,244
	Title II	20-XXX-XXX-XXX	6,787	5,844	4,383
	Title IV	20-XXX-XXX-XXX	0	16,390	7,500
	Title Vi	20-XXX-XXX-XXX	9,016	0	0
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	81,774	84,343	63,257
	Other	20-XXX-XXX-XXX	56,451	25,015	17,350
	Total Federal Projects	20-XXX-XXX-XXX	181,574	229,647	125,734
Special Revenue Fund Expenses	Total Special Revenue Funds		188,550	234,660	125,734
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	198,250	194,250	140,305
	Total Debt Service Funds		198,250	194,250	140,305
All Fund Expenses	Total Expenditures/Appropriations		5,412,378	6,105,665	5,506,888
Expenses Net of Transfers	Total Expenditures Net of Transfers		5,412,378	6,105,665	5,506,888

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	200,000	200,000	200,000	200,010
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	401,483	401,483	401,483	401,513
	Legal Reserve	514,622	516,813	74,902	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	0	0	0
	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	255,858	252,900	250,000	250,000
	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,769	\$14,208	\$15,180	\$15,561	\$15,164
Total Classroom Instruction	\$9,302	\$8,411	\$8,909	\$9,040	\$9,017
Classroom-Salaries and Benefits	\$8,619	\$7,978	\$8,150	\$8,421	\$8,541
Classroom-General Supplies and Textbooks	\$582	\$331	\$586	\$504	\$367
Classroom-Purchased Services	\$101	\$102	\$172	\$115	\$108
Total Support Services	\$1,723	\$2,260	\$2,447	\$2,610	\$2,497
Support Services-Salaries and Benefits	\$1,486	\$1,919	\$2,089	\$2,073	\$2,132
Total Administrative Costs	\$1,278	\$1,564	\$1,652	\$1,726	\$1,692
Administration Salaries and Benefits	\$995	\$1,292	\$1,346	\$1,339	\$1,378
Total Operations and Maintenance of Plant	\$1,357	\$1,811	\$1,951	\$1,981	\$1,799
Operations and Maintenance-Salaries and Benefits	\$584	\$726	\$730	\$741	\$697
Board Contribution to Food Services	\$18	\$9	\$0	\$0	\$0
Total Extracurricular Costs	\$81	\$64	\$101	\$101	\$66
Total Equipment Costs	\$11	\$66	\$405	\$529	\$0
Legal Costs	\$57	\$35	\$41	\$51	\$35
Employee Benefits as a percentage of salaries*	34.11%	34.04%	40.16%	33.60%	32.28%

*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 2019-20 revised appropriations and the 2020-21 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)
Insurance Coverages and Benefits	District participates in Joint Insurance fund for all non-health lines of coverage.	0
	District participates in NJ State Health Education Plan for savings of group participation.	0
Municipal/Public Works	District receives municipal services in snow removal and landscaping at no cost.	0
Special Education Services	District continues to share services provided by Salem County Educational Services for CST and Related Services.	0
Transportation Services, including Fuel	District provides fuel to Township and local volunteer fire departments at the actual cost to assist in local savings.	0
	District participates in Educational Services Consortium for nonpublic transportation and transportation for remote special education programs.	0

Estimated Tax Rates

Municipality	Category	Amount
Oldmans Township	(A) General Fund School Levy	3,030,583
	(D) Total School Levy	3,172,335
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	240,883,400
	(H) Estimated Equalized Valuation (as of 10/01/19)	246,655,130
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.2581
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3170
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2287
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2861

Employee Contract List for District

Name	Category	Measure
Alicia Smith	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$105,029
	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	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	15
	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	\$6,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,600
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$5,500
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Up to 5 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not in 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
Alicia Smith	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
Pamela Zook	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$100,477
	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	07/01/19
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	15
	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

Employee Contract List for District

Name	Category	Measure
Pamela Zook	Total Allowances Amount	\$4,700
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,600
	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	Max of 100 days if in district 10-15 years
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max of 5 days carried over
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not in 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