

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	243.0	249.0	249.0
On Roll Special Ed Full-Time	40.0	35.0	35.0
On Roll Subtotal	283.0	284.0	284.0
In Private School Placements	1.0		0.0
Sent to Other Districts Regular	9.0	11.0	12.0
Sent to Other Districts Special Ed	3.0	5.0	6.0
Received	3.0	3.0	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	3,000,577	3,060,589	3,121,801
	Transportation Fees from Other Local Education Authorities	10-1420-1440	20,020	20,000	20,000
	Unrestricted Miscellaneous Revenues	10-1XXX	41,617	5,000	5,000
	Interest Earned on Maintenance Reserve	10-1XXX	576	30	30
	Interest Earned on Capital Reserve Funds	10-1XXX	287	10	10
	Total Revenues from Local Sources		3,063,077	3,085,629	3,146,841
General Fund Revenues from State Sources	School Choice Aid	10-3116	602,388	598,328	591,890
	Categorical Transportation Aid	10-3121	136,526	136,526	136,526
	Extraordinary Aid	10-3131	15,122	0	0
	Categorical Special Education Aid	10-3132	159,315	159,315	159,315
	Equalization Aid	10-3176	993,810	993,810	993,810
	Categorical Security Aid	10-3177	44,735	44,735	44,735
	Adjustment Aid	10-3178	201,840	147,604	80,274
	Total Revenues from State Sources		2,153,736	2,080,318	2,006,550
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	444,811	74,902	411,058
	Adjustment for Prior Year Encumbrances		0	137,459	0
	Actual Revenues (Over)/Under Expenditures		-444,724	0	0
General Fund Revenues	Total Operating Budget		5,216,900	5,378,308	5,564,449
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	0	7,500
	Other Revenue from Local Sources	20-1XXX	2,978	14,205	2,500
	Total Revenues from Local Sources	20-1XXX	2,978	14,205	10,000
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	27,295	84,746	63,560
	Title II	20-4451-4455	5,844	5,134	3,851
	Title IV	20-4471-4474	8,267	17,500	7,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	84,343	86,225	64,669
	CARES Act Education Stabilization Fund	20-4530	2,207	35,636	0
	Coronavirus Relief Fund (CRF)	20-4532	0	15,061	0
	CRRSA Act-ESSER II	20-4534		0	146,029
	CRRSA Act-Learning Acceleration Grant	20-4535		0	25,000

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Other	20-4XXX	17,471	33,410	25,058
	CRRSA Act-Mental Health Grant	20-4536		0	45,000
	Total Revenues from Federal Sources		145,427	277,712	380,667
Special Revenue Fund Revenues	Total Grants and Entitlements		148,405	291,917	390,667
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	143,199	140,305	104,961
	Total Revenues from Local Sources		143,199	140,305	104,961
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	51,051	0	103,261
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		194,250	140,305	208,222
Debt Service Fund Revenues	Total Repayment of Debt		194,250	140,305	208,222
All Fund Revenues	Total Revenues/Sources		5,559,555	5,810,530	6,163,338
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		5,559,555	5,810,530	6,163,338

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	1,652,130	1,652,459	1,691,970
	Special Education-Instruction	11-2XX-100-XXX	261,917	297,595	307,000
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	9,360	9,951	9,950
	School-Sponsored Athletics-Instruction	11-402-100-XXX	4,814	4,400	4,400
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	760,683	668,872	694,548
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	12,812	22,987	23,700
	Undistributed Expenditures-Health Services	11-000-213-XXX	73,531	80,747	82,387
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	43,559	51,771	53,898
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	96,570	163,369	161,456
	Undistributed Expenditures-Guidance	11-000-218-XXX	68,802	71,910	64,117
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	15,582	15,803	16,277
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	107,970	121,212	124,035
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	72,393	85,844	89,819
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,917	1,115	7,800
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	187,500	192,054	185,064
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	47,014	43,484	45,180
	Undistributed Expenditures-Central Services	11-000-251-XXX	169,474	164,875	164,157
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	3,386	5,717	5,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	405,742	474,443	454,620
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	187,434	343,834	202,192
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	828,447	864,325	912,753
	Total Undistributed Expenditures			3,085,816	3,372,362
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	576	30	30
General Fund Current Expenses	Total General Current Expense		5,014,613	5,336,797	5,300,353
Capital Outlay	Equipment	12-XXX-XXX-730	149,205	19	220,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	52,795	0	0
	Interest Deposit to Capital Reserve	10-604	287	10	10
	Total Capital Outlay			202,287	29

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	41,482	44,086
	General Fund Grand Total		5,216,900	5,378,308	5,564,449
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,978	14,205	2,500
	Student Activity Fund	20-475-XXX-XXX	0	0	7,500
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	27,295	84,746	63,560
	Title II	20-XXX-XXX-XXX	5,844	5,134	3,851
	Title IV	20-XXX-XXX-XXX	8,267	17,500	7,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	84,343	86,225	64,669
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	2,207	35,636	0
	Other	20-XXX-XXX-XXX	17,471	33,410	25,058
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	15,061	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx		0	146,029
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx		0	25,000
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx		0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	145,427	277,712	380,667
Special Revenue Fund Expenses	Total Special Revenue Funds		148,405	291,917	390,667
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	194,250	140,305	208,222
	Total Debt Service Funds		194,250	140,305	208,222
All Fund Expenses	Total Expenditures/Appropriations		5,559,555	5,810,530	6,163,338
Expenses Net of Transfers	Total Expenditures Net of Transfers		5,559,555	5,810,530	6,163,338

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	200,000	200,287	200,297	200,307
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	401,483	402,059	402,089	402,119
	Legal Reserve	516,813	470,838	395,936	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	252,900	265,122	265,122	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	\$14,208	\$14,221	\$15,164	\$15,443	\$15,727
Total Classroom Instruction	\$8,411	\$8,653	\$9,017	\$8,999	\$9,278
Classroom-Salaries and Benefits	\$7,978	\$8,070	\$8,541	\$8,501	\$8,563
Classroom-General Supplies and Textbooks	\$331	\$484	\$367	\$416	\$606
Classroom-Purchased Services	\$102	\$99	\$108	\$82	\$109
Total Support Services	\$2,260	\$2,133	\$2,497	\$2,673	\$2,738
Support Services-Salaries and Benefits	\$1,919	\$1,785	\$2,132	\$2,118	\$2,151
Total Administrative Costs	\$1,564	\$1,721	\$1,692	\$1,741	\$1,753
Administration Salaries and Benefits	\$1,292	\$1,328	\$1,378	\$1,369	\$1,375
Total Operations and Maintenance of Plant	\$1,811	\$1,588	\$1,799	\$1,856	\$1,796
Operations and Maintenance-Salaries and Benefits	\$726	\$759	\$697	\$717	\$724
Board Contribution to Food Services	\$9	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$64	\$63	\$66	\$66	\$67
Total Equipment Costs	\$66	\$522	\$0	\$0	\$786
Legal Costs	\$35	\$69	\$35	\$76	\$54
Employee Benefits as a percentage of salaries*	34.04%	30.87%	32.28%	30.62%	32.53%

*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)
Food Services	CONSORTIUM FOR DAIRY, BREAD AND ICE CREAM WITH PENNS GROVE-CARNEYS POINT REGIONAL SCHOOL DISTRICT	0
Municipal/Public Works	PROVIDE FUEL AT COST FOR TOWNSHIP AND EMERGENCY SERVICES	0

Estimated Tax Rates

Municipality	Category	Amount
Oldmans Township	(A) General Fund School Levy	3,091,195
	(D) Total School Levy	3,213,829
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	255,744,400
	(H) Estimated Equalized Valuation (as of 10/01/20)	259,507,255
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.2087
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2567
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1912
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2384

Employee Contract List for District

Name	Category	Measure
Alicia Smith	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$106,604
	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	07/01/20
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	18
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	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)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$12,880
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum of 100 days @ \$55/day
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum of 18 days @ per diem rate
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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 A. 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	07/01/20
	End Date of Contract	06/30/21
	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 A. 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	\$5,797
	Contractual Post-Employment Benefit Description of Payout of Sick days	Not applicable due to length of service in district
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum of 5 days at per diem rate.
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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	