

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	249.0	259.0	254.0
On Roll Special Ed Full-Time	35.0	35.0	37.0
On Roll Subtotal	284.0	294.0	291.0
Sent to Other Districts Regular	11.0	15.0	20.0
Sent to Other Districts Special Ed	5.0	7.0	7.0
Received	3.0		0.0

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	3,060,589	3,121,801	3,184,237
	Transportation Fees from Other Local Education Authorities	10-1420-1440	0	20,000	20,000
	Unrestricted Miscellaneous Revenues	10-1XXX	26,538	5,000	5,000
	Interest Earned on Maintenance Reserve	10-1XXX	30	30	30
	Interest Earned on Capital Reserve Funds	10-1XXX	10	10	10
	Total Revenues from Local Sources		3,087,167	3,146,841	3,209,277
General Fund Revenues from State Sources	School Choice Aid	10-3116	598,328	591,890	597,110
	Categorical Transportation Aid	10-3121	136,526	136,526	136,526
	Extraordinary Aid	10-3131	27,801	0	0
	Categorical Special Education Aid	10-3132	159,315	159,315	159,315
	Equalization Aid	10-3176	993,810	993,810	1,193,689
	Categorical Security Aid	10-3177	44,735	44,735	44,735
	Adjustment Aid	10-3178	147,604	80,274	80,274
	Other State Aids	10-3XXX	870	0	0
Total Revenues from State Sources		2,108,989	2,006,550	2,211,649	
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	74,902	411,058	564,110
	Adjustment for Prior Year Encumbrances		0	1,677	0
	Actual Revenues (Over)/Under Expenditures		-467,889	0	0
General Fund Revenues	Total Operating Budget		4,803,169	5,566,126	5,985,036
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	8,320	10,000	10,000
	Other Revenue from Local Sources	20-1XXX	3,621	2,500	2,500
	Total Revenues from Local Sources	20-1XXX	11,941	12,500	12,500
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	58,999	38,105	28,579
	Title II	20-4451-4455	502	6,702	5,027
	Title IV	20-4471-4474	13,170	10,000	7,500
	Arp-Idea Preschool	20-4409	0	1,084	0
	Arp-Idea Basic	20-4419	0	12,712	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	86,225	84,788	63,591
Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	50,000	0	

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	0
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	0
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	45,000	0
	Arp-ESSER	20-4540	0	328,190	0
	CARES Act Education Stabilization Fund	20-4530	32,448	0	0
	Coronavirus Relief Fund (CRF)	20-4532	15,061	0	0
	CRRSA Act-ESSER II	20-4534	0	146,029	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	25,000	0
	Other	20-4XXX	33,410	25,058	18,794
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
	Total Revenues from Federal Sources			239,815	897,668
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		6,185	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		257,941	910,168	135,991
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	140,305	104,961	89,447
	Total Revenues from Local Sources		140,305	104,961	89,447
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	0	103,261	44,621
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	11,757
	Total Local Repayment of Debt		140,305	208,222	145,825
	Actual Revenues (Over)/Under Expenditures		-11,757	0	0
Debt Service Fund Revenues	Total Repayment of Debt		128,548	208,222	145,825
All Fund Revenues	Total Revenues/Sources		5,189,658	6,684,516	6,266,852
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		5,189,658	6,684,516	6,266,852

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	1,570,148	1,691,966	1,721,286
	Special Education-Instruction	11-2XX-100-XXX	292,446	314,762	338,417
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	145	30,586
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	6,900	9,950	10,200
	School-Sponsored Athletics-Instruction	11-402-100-XXX	0	4,800	5,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	593,074	628,905	742,644
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	23,011	23,700	25,218
	Undistributed Expenditures-Health Services	11-000-213-XXX	75,327	76,237	145,682
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	51,723	53,898	55,228
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	122,510	215,499	216,888
	Undistributed Expenditures-Guidance	11-000-218-XXX	69,255	64,117	65,967
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	15,803	22,771	35,000
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	115,528	123,581	129,004
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	85,270	91,797	95,031
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	499	5,886	1,200
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	190,307	202,116	191,204
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	40,857	47,170	45,324
	Undistributed Expenditures-Central Services	11-000-251-XXX	156,440	166,787	167,737
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	5,252	6,000	5,500
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	363,931	457,620	583,453
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	152,925	210,102	262,368
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	828,531	884,191	962,059
	Undistributed Expenditures-Food Services	11-000-310-930	0	0	30,000
		Total Undistributed Expenditures		2,890,243	3,280,377
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	30	30
General Fund Current Expenses	Total General Current Expense		4,759,737	5,302,030	5,865,026

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	0	220,000	120,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,950	0	0
	Interest Deposit to Capital Reserve	10-604	0	10	10
	Total Capital Outlay		1,950	220,010	120,010
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	41,482	44,086	0
	General Fund Grand Total		4,803,169	5,566,126	5,985,036
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,621	2,500	2,500
	Student Activity Fund	20-475-XXX-XXX	14,505	10,000	10,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	58,999	38,105	28,579
	Title II	20-XXX-XXX-XXX	502	6,702	5,027
	Title IV	20-XXX-XXX-XXX	13,170	10,000	7,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	86,225	84,788	63,591
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	12,712	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	1,084	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	32,448	0	0
	Other	20-XXX-XXX-XXX	33,410	25,058	18,794
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	15,061	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	146,029	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	25,000	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	328,190	0
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	50,000	0
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	0
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	0
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	0
	Total Federal Projects	20-XXX-XXX-XXX	239,815	897,668	123,491
	Special Revenue Fund Expenses	Total Special Revenue Funds		257,941	910,168

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	128,548	208,222	145,825
	Total Debt Service Funds		128,548	208,222	145,825
All Fund Expenses	Total Expenditures/Appropriations		5,189,658	6,684,516	6,266,852
Expenses Net of Transfers	Total Expenditures Net of Transfers		5,189,658	6,684,516	6,266,852

**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	265,122	293,793	278,671	250,000
	Repayment of Debt	0	11,757	11,757	0
Restricted for General Operating Budget	Capital Reserve	200,287	200,297	200,307	200,317
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	402,059	402,089	402,119	402,149
	Legal Reserve	470,838	931,375	535,439	0
	Unemployment Fund	121,994	121,995	121,995	121,995
	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 Special Revenue Fund	Student Activity Fund	34,923	28,738	28,738	28,738
	Scholarship Fund	1,810	1,810	1,810	1,810
Restricted for Repayment of Debt	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	\$14,221	\$14,020	\$15,727	\$15,180	\$16,701
Total Classroom Instruction	\$8,653	\$8,383	\$9,278	\$8,761	\$9,306
Classroom-Salaries and Benefits	\$8,070	\$8,009	\$8,563	\$8,085	\$8,723
Classroom-General Supplies and Textbooks	\$484	\$343	\$606	\$566	\$513
Classroom-Purchased Services	\$99	\$30	\$109	\$110	\$70
Total Support Services	\$2,133	\$2,415	\$2,738	\$2,789	\$3,181
Support Services-Salaries and Benefits	\$1,785	\$1,977	\$2,151	\$2,024	\$2,209
Total Administrative Costs	\$1,721	\$1,685	\$1,753	\$1,748	\$1,741
Administration Salaries and Benefits	\$1,328	\$1,335	\$1,375	\$1,306	\$1,366
Total Operations and Maintenance of Plant	\$1,588	\$1,440	\$1,796	\$1,725	\$2,184
Operations and Maintenance-Salaries and Benefits	\$759	\$721	\$724	\$704	\$736
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$103
Total Extracurricular Costs	\$63	\$31	\$67	\$65	\$68
Total Equipment Costs	\$522	\$0	\$786	\$748	\$412
Legal Costs	\$69	\$63	\$54	\$54	\$38
Employee Benefits as a percentage of salaries*	30.87%	30.59%	32.53%	31.47%	32.16%

\*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)
Food Services	Consortium for Dairy, Bread and ice cream with Penns Grove-Carneys Point Regional School District.	0
Municipal/Public Works	Provide diesel fuel at cost for township and emergency services.	0
Technology Services	Technology Services are shared from Woodstown-Piles Grove Regional School District.	0

**Estimated Tax Rates**

Municipality	Category	Amount
Oldmans Township	(A) General Fund School Levy	3,153,019
	(D) Total School Levy	3,250,223
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	255,659,800
	(H) Estimated Equalized Valuation (as of 10/01/21)	282,247,516
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.2333
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2713
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1171
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1516

Employee Contract List for District

Name	Category	Measure
Alicia Smith	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$108,203
	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	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	\$5,200
	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	\$12,991
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max payout per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	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 Zook	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$102,487
	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	07/01/21
	End Date of Contract	06/30/22
	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)	\$1,601
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$5,913
	Contractual Post-Employment Benefit Description of Payout of Sick days	N/A 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	