

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	259.0	246.0	256.0
On Roll Special Ed Full-Time	35.0	36.0	37.0
On Roll Subtotal	294.0	282.0	293.0
Sent to Other Districts Regular	15.0	12.0	16.0
Sent to Other Districts Special Ed	7.0	7.0	4.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,121,801	3,184,237	3,247,922
	Transportation Fees from Other Local Education Authorities	10-1420-1440	0	20,000	21,193
	Unrestricted Miscellaneous Revenues	10-1XXX	36,071	5,000	30,000
	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		3,157,912	3,209,277	3,299,155
General Fund Revenues from State Sources	School Choice Aid	10-3116	591,890	597,110	566,022
	Categorical Transportation Aid	10-3121	136,526	136,526	136,526
	Extraordinary Aid	10-3131	25,875	0	0
	Categorical Special Education Aid	10-3132	159,315	159,315	159,315
	Equalization Aid	10-3176	993,810	1,193,689	1,640,088
	Categorical Security Aid	10-3177	44,735	44,735	44,735
	Adjustment Aid	10-3178	80,274	80,274	80,274
	Other State Aids	10-3XXX	388,788	0	0
Total Revenues from State Sources		2,421,213	2,211,649	2,626,960	
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	947,898	579,529
	Transfers from Other Funds	10-5200	18,855	0	0
	Adjustment for Prior Year Encumbrances		0	2,250	0
	Actual Revenues (Over)/Under Expenditures		-655,157	0	0
General Fund Revenues	Total Operating Budget		4,942,823	6,371,074	6,505,644
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	22,598	10,000	10,000
	Other Revenue from Local Sources	20-1XXX	2,500	2,862	2,500
	Total Revenues from Local Sources	20-1XXX	25,098	12,862	12,500
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	22,779	37,241	27,931
	Title II	20-4451-4455	388	6,424	4,818
	Title IV	20-4471-4474	6,679	10,000	7,500
	Arp-Idea Preschool	20-4409	1,084	0	0
	Arp-Idea Basic	20-4419	12,712	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	84,788	86,242	64,682

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	47,531	0
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	36,170	0
	Arp-ESSER	20-4540	82,372	0	0
	CARES Act Education Stabilization Fund	20-4530	0	2,927	0
	CRRSA Act-ESSER II	20-4534	63,723	10,330	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	4,200	0
	Other	20-4XXX	0	18,794	18,794
	CRRSA Act-Mental Health Grant	20-4536	0	23,309	0
	Total Revenues from Federal Sources			274,525	283,168
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-499	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		299,124	296,030	136,225
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	104,961	89,447	99,487
	Total Revenues from Local Sources		104,961	89,447	99,487
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	103,261	44,621	43,863
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	11,757	0
	Total Local Repayment of Debt		208,222	145,825	143,350
Debt Service Fund Revenues	Total Repayment of Debt		208,222	145,825	143,350
All Fund Revenues	Total Revenues/Sources		5,450,169	6,812,929	6,785,219
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		5,450,169	6,812,929	6,785,219

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,688,294	1,717,575	1,735,681
	Special Education-Instruction	11-2XX-100-XXX	322,329	339,002	455,430
	Basic Skills/Remedial-Instruction	11-230-100-XXX	120	37,948	81,070
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	12,484	10,200	12,200
	School-Sponsored Athletics-Instruction	11-402-100-XXX	3,557	5,000	5,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	578,344	780,060	898,666
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	23,342	25,218	26,051
	Undistributed Expenditures-Health Services	11-000-213-XXX	80,410	86,112	87,276
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	52,335	54,808	56,940
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	136,813	216,888	84,773
	Undistributed Expenditures-Guidance	11-000-218-XXX	52,414	76,507	131,105
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	22,771	49,300	22,000
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	114,998	128,429	131,045
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	91,981	95,306	96,672
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,486	1,200	1,200
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	206,553	245,754	239,100
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	43,177	46,000	46,605
	Undistributed Expenditures-Central Services	11-000-251-XXX	153,182	172,500	173,232
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	5,499	10,000	9,825
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	386,909	557,098	444,305
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	222,320	442,293	428,129
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	691,477	887,383	1,079,299
	Undistributed Expenditures-Food Services	11-000-310-930	0	30,000	30,000
	Total Undistributed Expenditures		2,867,011	3,904,856	3,986,223
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		4,893,795	6,014,611	6,275,634

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	49,028	186,316	115,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	0	170,137	115,000
	Interest Deposit to Capital Reserve	10-604	0	10	10
	Total Capital Outlay		49,028	356,463	230,010
General Fund Expenses and Transfers	General Fund Grand Total		4,942,823	6,371,074	6,505,644
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	2,500	2,862	2,500
	Student Activity Fund	20-475-XXX-XXX	22,099	10,000	10,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	22,779	37,241	27,931
	Title II	20-XXX-XXX-XXX	388	6,424	4,818
	Title IV	20-XXX-XXX-XXX	6,679	10,000	7,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	84,788	86,242	64,682
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	12,712	0	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	1,084	0	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	2,927	0
	Other	20-XXX-XXX-XXX	0	18,794	18,794
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	63,723	10,330	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	4,200	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	23,309	0
	Arp ESSER Grant Program	20-487-xxx-xxx	82,372	0	0
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	47,531	0
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	36,170	0
	Total Federal Projects	20-XXX-XXX-XXX	274,525	283,168	123,725
Special Revenue Fund Expenses	Total Special Revenue Funds		299,124	296,030	136,225
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	208,222	145,825	143,350
	Total Debt Service Funds		208,222	145,825	143,350
All Fund Expenses	Total Expenditures/Appropriations		5,450,169	6,812,929	6,785,219
Expenses Net of Transfers	Total Expenditures Net of Transfers		5,450,169	6,812,929	6,785,219

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	293,793	683,334	270,875	250,000
	Repayment of Debt	11,757	11,757	0	0
Restricted for General Operating Budget	Capital Reserve	200,297	300,945	300,955	300,965
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	392,089	392,089	320,290	320,320
	Legal Reserve	941,375	1,094,093	558,654	0
	Unemployment Fund	111,995	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	28,773	29,272	29,272	29,272
	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	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,020	\$13,828	\$16,701	\$16,994	\$16,890
Total Classroom Instruction	\$8,383	\$8,344	\$9,306	\$9,442	\$10,171
Classroom-Salaries and Benefits	\$8,009	\$7,777	\$8,723	\$8,854	\$9,676
Classroom-General Supplies and Textbooks	\$343	\$473	\$513	\$528	\$436
Classroom-Purchased Services	\$30	\$94	\$70	\$61	\$59
Total Support Services	\$2,415	\$2,310	\$3,181	\$3,113	\$2,778
Support Services-Salaries and Benefits	\$1,977	\$1,768	\$2,209	\$2,244	\$2,419
Total Administrative Costs	\$1,685	\$1,619	\$1,741	\$2,014	\$1,965
Administration Salaries and Benefits	\$1,335	\$1,202	\$1,366	\$1,460	\$1,461
Total Operations and Maintenance of Plant	\$1,440	\$1,439	\$2,184	\$2,145	\$1,696
Operations and Maintenance-Salaries and Benefits	\$721	\$660	\$736	\$744	\$720
Board Contribution to Food Services	\$0	\$0	\$103	\$106	\$102
Total Extracurricular Costs	\$31	\$67	\$68	\$69	\$77
Total Equipment Costs	\$0	\$166	\$412	\$661	\$392
Legal Costs	\$63	\$97	\$38	\$78	\$65
Employee Benefits as a percentage of salaries*	30.59%	24.90%	32.16%	29.46%	33.28%

\*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 2022-23 revised appropriations and the 2023-24 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 the Township of Oldmans and emergency services.	0



Estimated Tax Rates

Municipality	Category	Amount
Oldmans Township	(A) General Fund School Levy	3,216,079
	(D) Total School Levy	3,310,546
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	287,301,300
	(H) Estimated Equalized Valuation (as of 10/01/22)	288,776,955
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1194
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1523
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.1137
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1464

Employee Contract List for District

Name	Category	Measure
Dr. Scott Hoopes	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$64,350
	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	01/01/23
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	117
	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	None Reported
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None Reported
	Contractual Post-Employment Benefit Description of Payout of Personal days	None Reported
	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
Dr. Scott Hoopes	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	\$104,537
	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	07/01/22
	End Date of Contract	06/30/23
	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	\$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 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