

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	246.0	253.0	254.0
On Roll Special Ed Full-Time	36.0	35.0	35.0
On Roll Subtotal	282.0	288.0	289.0
In Private School Placements	0.0	0.0	1.0
Sent to Other Districts Regular	12.0	19.5	19.5
Sent to Other Districts Special Ed	7.0	7.5	8.5

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,184,237	3,247,922	3,312,880
	Transportation Fees from Other Local Education Authorities	10-1420-1440	0	21,193	22,424
	Unrestricted Miscellaneous Revenues	10-1XXX	113,254	30,000	30,000
	Interest Earned on Maintenance Reserve	10-1XXX	30	30	30
	Interest Earned on Capital Reserve Funds	10-1XXX	10	10	10
	Other Restricted Miscellaneous Revenues	10-1XXX	13,290	0	0
	Total Revenues from Local Sources			3,310,821	3,299,155
General Fund Revenues from State Sources	School Choice Aid	10-3116	597,110	566,022	562,643
	Categorical Transportation Aid	10-3121	136,526	136,526	136,526
	Extraordinary Aid	10-3131	52,651	0	0
	Categorical Special Education Aid	10-3132	159,315	159,315	307,805
	Equalization Aid	10-3176	1,193,689	1,640,088	2,142,511
	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	1,248	0	0
	Total Revenues from State Sources			2,265,548	2,626,960
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	579,529	608,827
	Adjustment for Prior Year Encumbrances		0	10,373	0
	Actual Revenues (Over)/Under Expenditures		214,130	0	0
General Fund Revenues	Total Operating Budget		5,790,499	6,516,017	7,248,665
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	48,535	10,000	0
	Other Revenue from Local Sources	20-1XXX	3,019	3,903	1,500
	Total Revenues from Local Sources	20-1XXX	51,554	13,903	1,500
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	0	181,572
	Other Restricted Entitlements	20-32XX	1,326	0	0
	Total Revenues from State Sources		1,326	0	181,572

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	74,300	37,232	27,924
	Title II	20-4451-4455	0	11,640	3,200
	Title IV	20-4471-4474	12,634	15,776	7,500
	IDEA Part B (Handicapped)	20-4420-4429	86,242	92,176	69,132
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	13,716	1,882	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	16,083	20,087	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	119	39,247	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	4,796	0	0
	Addressing Student Learning Loss Grant	20-4533	0	33,806	0
	ARP-ESSER	20-4540	0	19,668	0
	CRRSA Act-ESSER II	20-4534	10,330	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	2,319	0	0
	Other	20-4XXX	204	48,305	18,794
	CRRSA Act-Mental Health Grant	20-4536	22,559	24,627	0
Total Revenues from Federal Sources			243,302	344,446	126,550
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	45,393
Special Revenue Fund Revenues	Total Grants and Entitlements		294,492	358,349	355,015
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	89,447	99,487	101,239
	Total Revenues from Local Sources		89,447	99,487	101,239
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	44,621	43,863	44,636
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		134,068	143,350	145,875
	Actual Revenues (Over)/Under Expenditures		11,757	0	0
Debt Service Fund Revenues	Total Repayment of Debt		145,825	143,350	145,875
All Fund Revenues	Total Revenues/Sources		6,230,816	7,017,716	7,749,555
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	45,393
	Total Revenues/Sources Net of Transfers		6,230,816	7,017,716	7,704,162

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,691,715	1,730,298	1,910,122
	Special Education-Instruction	11-2XX-100-XXX	304,783	438,396	445,820
	Basic Skills/Remedial-Instruction	11-230-100-XXX	55,513	73,070	74,301
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	13,481	12,200	14,225
	School-Sponsored Athletics-Instruction	11-402-100-XXX	4,411	5,270	4,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	782,508	789,215	1,032,993
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	21,851	26,051	26,051
	Undistributed Expenditures-Health Services	11-000-213-XXX	77,642	87,276	90,700
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	52,746	63,050	68,188
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	229,550	235,302	89,618
	Undistributed Expenditures-Guidance	11-000-218-XXX	64,038	129,905	135,622
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	32,050	1,574	22,000
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	117,237	131,055	129,574
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	93,534	90,037	117,543
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	262	1,200	1,200
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	226,257	248,078	239,861
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	42,886	46,605	49,212
	Undistributed Expenditures-Central Services	11-000-251-XXX	155,521	173,332	172,657
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	12,280	24,809	24,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	369,252	449,329	529,592
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	336,703	428,129	463,855
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	833,969	1,049,237	1,145,559
	Undistributed Expenditures-Food Services	11-000-310-930	30,000	30,000	30,000
	Total Undistributed Expenditures			3,478,286	4,004,184
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		5,548,189	6,263,448	6,816,723

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	37,366	71,735	10,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	204,944	180,824	421,932
	Interest Deposit to Capital Reserve	10-604	0	10	10
	Total Capital Outlay		242,310	252,569	431,942
General Fund Expenses and Transfers	General Fund Grand Total		5,790,499	6,516,017	7,248,665
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	3,019	3,903	1,500
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	0	122,852
	Support Services	20-218-200-XXX	0	0	104,113
	Total Preschool Education Aid	20-218-XXX-XXX	0	0	226,965
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	1,326	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	1,326	0	226,965
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	74,300	37,232	27,924
	Title II	20-XXX-XXX-XXX	0	11,640	3,200
	Title IV	20-XXX-XXX-XXX	12,634	15,776	7,500
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	86,242	92,176	69,132
	Other	20-XXX-XXX-XXX	204	48,305	18,794
	Addressing Student Learning Loss Grant	20-480-xxx-xxx	0	33,806	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	10,330	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	2,319	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	22,559	24,627	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	0	19,668	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	13,716	1,882	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	16,083	20,087	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	119	39,247	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	4,796	0	0
	Total Federal Projects	20-XXX-XXX-XXX	243,302	344,446	126,550
Special Revenue Fund Expenses	Total Special Revenue Funds		294,492	358,349	355,015

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	145,825	143,350	145,875
	Total Debt Service Funds		145,825	143,350	145,875
All Fund Expenses	Total Expenditures/Appropriations		6,230,816	7,017,716	7,749,555
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	45,393
	Total Expenditures Net of Transfers		6,230,816	7,017,716	7,704,162

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	683,334	324,774	303,899	250,000
	Repayment of Debt	11,757	0	0	0
Restricted for General Operating Budget	Capital Reserve	300,945	330,955	330,965	330,975
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	392,089	392,119	392,149	392,179
	Legal Reserve	1,104,093	1,113,582	554,928	0
	Unemployment Fund	121,995	135,286	135,286	135,286
	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	29,272	30,962	30,962	30,962
	Scholarship Fund	1,810	1,810	1,810	1,810
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,828	\$15,490	\$16,890	\$17,521	\$19,036
Total Classroom Instruction	\$8,344	\$10,094	\$10,171	\$10,159	\$11,395
Classroom-Salaries and Benefits	\$7,777	\$9,521	\$9,676	\$9,655	\$10,703
Classroom-General Supplies and Textbooks	\$473	\$518	\$436	\$444	\$572
Classroom-Purchased Services	\$94	\$55	\$59	\$60	\$119
Total Support Services	\$2,310	\$2,409	\$2,778	\$3,272	\$3,271
Support Services-Salaries and Benefits	\$1,768	\$1,551	\$2,419	\$2,496	\$2,730
Total Administrative Costs	\$1,619	\$1,528	\$1,965	\$2,071	\$2,058
Administration Salaries and Benefits	\$1,202	\$1,061	\$1,461	\$1,463	\$1,487
Total Operations and Maintenance of Plant	\$1,439	\$1,291	\$1,696	\$1,736	\$2,020
Operations and Maintenance-Salaries and Benefits	\$660	\$529	\$720	\$714	\$740
Board Contribution to Food Services	\$0	\$105	\$102	\$104	\$104
Total Extracurricular Costs	\$67	\$63	\$77	\$79	\$84
Total Equipment Costs	\$166	\$131	\$392	\$249	\$35
Legal Costs	\$97	\$91	\$65	\$66	\$66
Employee Benefits as a percentage of salaries*	24.90%	28.73%	33.28%	32.62%	34.03%

*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 2023-24 revised appropriations and the 2024-25 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 local emergency services.	0

Estimated Tax Rates

Municipality	Category	Amount
Oldmans Township	(A) General Fund School Levy	3,280,401
	(D) Total School Levy	3,380,764
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	287,301,300
	(H) Estimated Equalized Valuation (as of 10/01/23)	326,256,303
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1418
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1767
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0055
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0362

Employee Contract List for District

Name	Category	Measure
Bonnie Turpin	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Instruction
	Base Annual Salary Amount	\$93,161
	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	07/01/23
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	185
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	10
	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	\$0
	Total Bonuses Amount	\$3,100
	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	\$10,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum amount
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Not applicable
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not applicable
	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
Bonnie Turpin	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
John Ogbin	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$120,000
	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	08/15/23
	End Date of Contract	06/30/27
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	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	4
Description of Other Contracted Non-Working Days	0	

Employee Contract List for District

Name	Category	Measure
John Ogbin	Total Allowances Amount	\$10,050
	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	\$9,231
	Contractual Post-Employment Benefit Description of Payout of Sick days	Not applicable until after 10 years of service
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Up to max unused
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not applicable
	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	
Pamela Zook	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$107,882
	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
Pamela Zook	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/23
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	2
	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	\$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	\$8,299
	Contractual Post-Employment Benefit Description of Payout of Sick days	Applicable after 10 years of service upon Retirement
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Up to 20 days if unused
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not applicable
	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
Pamela Zook	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