

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	225.0	233.0	238.0
On Roll Special Ed Full-Time	38.0	33.0	32.0
On Roll Subtotal	263.0	266.0	270.0
In Private School Placements	1.0	1.0	2.0
Sent to Other Districts Regular	68.0	72.0	78.0
Sent to Other Districts Special Ed	19.0	19.0	14.0
In State Facilities		1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	4,302,001	4,603,141	4,603,141
	Total Tax Levy	10-121x	4,302,001	4,603,141	4,603,141
	Unrestricted Miscellaneous Revenues	10-1XXX	22,390	15,000	25,000
	Total Revenues from Local Sources		4,324,391	4,618,141	4,628,141
General Fund Revenues from State Sources	School Choice Aid	10-3116	196,360	141,074	168,604
	Categorical Transportation Aid	10-3121	157,585	157,585	144,249
	Extraordinary Aid	10-3131	41,632	80,000	25,000
	Categorical Special Education Aid	10-3132	271,037	271,037	383,280
	Equalization Aid	10-3176	1,730,485	1,726,319	1,727,372
	Categorical Security Aid	10-3177	35,263	35,263	66,715
	Other State Aids	10-3XXX	455	26,753	0
	Total Revenues from State Sources		2,432,817	2,438,031	2,515,220
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	3,482	0	0
	Total Revenues from Federal Sources		3,482	0	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	240,230	455
	Withdrawal from Capital Reserve for Local Share	10-307	0	440,172	0
	Withdrawal from Maintenance Reserve	10-310	0	33,641	35,000
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	165,000	75,000
	Actual Revenues (Over)/Under Expenditures		377,525	0	0
General Fund Revenues	Total Operating Budget		7,138,215	7,935,215	7,253,816
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	258,772	35,000
	Preschool Education Aid	20-3218	456,133	542,304	590,591
	Total Revenues from State Sources		456,133	801,076	625,591
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	51,926	55,151	44,344
	Title II	20-4451-4455	7,522	9,078	7,522
	Title IV	20-4471-4474	10,000	10,000	10,000
	ARP-IDEA Preschool	20-4409	0	2,860	0
	IDEA Part B (Handicapped)	20-4420-4429	65,806	64,840	55,000
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	40,000	0	0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	5,332	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	5,330	0	0
	ARP-ESSER	20-4540	126,550	0	0
	Other	20-4XXX	30,119	28,657	28,494
	Total Revenues from Federal Sources		342,585	170,586	145,360
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	42,711	135,576	46,806
Special Revenue Fund Revenues	Total Grants and Entitlements		841,429	1,107,238	817,757
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	283,713	288,313	287,591
	Total Revenues from Local Sources		283,713	288,313	287,591
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		283,713	288,313	287,591
Debt Service Fund Revenues	Total Repayment of Debt		283,713	288,313	287,591
All Fund Revenues	Total Revenues/Sources		8,263,357	9,330,766	8,359,164
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	42,711	135,576	46,806
	Total Revenues/Sources Net of Transfers		8,220,646	9,195,190	8,312,358

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,682,222	1,631,613	1,474,806
	Special Education-Instruction	11-2XX-100-XXX	632,528	636,202	582,334
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	0	19,125	19,625
	School-Sponsored Athletics-Instruction	11-402-100-XXX	0	1,300	1,300
	Before/After School Programs	11-421-XXX-XXX	595	15,900	24,873
	Summer School	11-422-XXX-XXX	0	15,455	20,128
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,776,009	2,218,907	2,160,554
	Undistributed Expenditures-Health Services	11-000-213-XXX	72,319	79,913	50,100
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	178,779	209,031	216,100
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	7,746	45,000	45,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	288,669	225,785	264,187
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	41,795	40,763	34,297
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	5,869	1,100	4,175
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	259,748	229,931	241,922
	Undistributed Expenditures-Central Services	11-000-251-XXX	156,404	173,911	154,174
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	393,446	548,445	511,471
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	359,549	427,559	441,326
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	949,424	916,896	949,237
	Total Undistributed Expenditures		4,489,757	5,117,241	5,072,543
General Fund Current Expenses	Total General Current Expense		6,805,102	7,436,836	7,195,609
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	333,113	498,379	58,207
	Total Capital Outlay		333,113	498,379	58,207
General Fund Expenses and Transfers	General Fund Grand Total		7,138,215	7,935,215	7,253,816
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	238,603	314,374	289,817
	Support Services	20-218-200-XXX	247,115	421,394	382,580
	Facility Acquisition and Construction Services	20-218-400-XXX	13,126	200,884	0
	Total Preschool Education Aid	20-218-XXX-XXX	498,844	936,652	672,397
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	498,844	936,652	672,397

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	51,926	55,151	44,344
	Title II	20-XXX-XXX-XXX	7,522	9,078	7,522
	Title IV	20-XXX-XXX-XXX	10,000	10,000	10,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	65,806	64,840	55,000
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	0	2,860	0
	Other	20-XXX-XXX-XXX	30,119	28,657	28,494
	ARP-ESSER Grant Program	20-487-xxx-xxx	126,550	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	40,000	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	5,332	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	5,330	0	0
	Total Federal Projects	20-XXX-XXX-XXX	342,585	170,586	145,360
Special Revenue Fund Expenses	Total Special Revenue Funds		841,429	1,107,238	817,757
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	283,713	288,313	287,591
	Total Debt Service Funds		283,713	288,313	287,591
All Fund Expenses	Total Expenditures/Appropriations		8,263,357	9,330,766	8,359,164
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	42,711	135,576	46,806
	Total Expenditures Net of Transfers		8,220,646	9,195,190	8,312,358

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	427,450	490,685	250,455	250,000
	Repayment of Debt	-953	-953	-953	-953
Restricted for General Operating Budget	Capital Reserve	990,172	715,266	275,094	275,094
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	169,201	200,739	167,098	132,098
	Legal Reserve	0	0	0	0
	Unemployment Fund	47,080	47,080	47,080	47,080
	Tuition Reserve	317,000	240,000	75,000	0
	Current Expense Emergency Reserve	200,032	200,032	200,032	200,032
	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	44,175	44,175	44,175	44,175
	Scholarship Fund	8,635	8,635	8,635	8,635
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,761	\$19,527	\$19,993	\$20,265	\$19,331
Total Classroom Instruction	\$11,205	\$12,309	\$11,897	\$11,790	\$11,421
Classroom-Salaries and Benefits	\$10,655	\$11,778	\$11,236	\$11,081	\$10,654
Classroom-General Supplies and Textbooks	\$176	\$195	\$188	\$187	\$248
Classroom-Purchased Services	\$374	\$337	\$473	\$523	\$518
Total Support Services	\$3,581	\$3,588	\$4,082	\$4,129	\$3,925
Support Services-Salaries and Benefits	\$2,560	\$2,672	\$2,830	\$2,834	\$2,650
Total Administrative Costs	\$2,003	\$1,943	\$1,774	\$1,757	\$1,766
Administration Salaries and Benefits	\$1,542	\$1,335	\$1,077	\$1,062	\$1,157
Total Operations and Maintenance of Plant	\$1,790	\$1,658	\$1,845	\$2,200	\$2,081
Operations and Maintenance-Salaries and Benefits	\$783	\$682	\$572	\$614	\$721
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$105	\$0	\$100	\$99	\$104
Total Equipment Costs	\$175	\$50	\$171	\$755	\$0
Legal Costs	\$43	\$34	\$34	\$34	\$30
Employee Benefits as a percentage of salaries*	31.53%	30.36%	29.31%	29.01%	34.84%

*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 2024-25 revised appropriations and the 2025-26 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)
Business Services	Shared Human Resources and Payroll	0
	Shared Business Administrator	0
Insurance Coverages and Benefits	Participate in the School Alliance Insurance Fund (SAIF) to improve buying power for P&C Insurance	0
	Joined the Schools Health Insurance Fund (SHIF) to improve buying power for health insurance	0
Municipal/Public Works	The township picks up the district's garbage and assists with snow removal in parking lots	0
Professional Staff Development	Participate in county-wide in-service days to lower the cost of professional development	0
Purchasing	Belong to several purchasing cooperatives to improve buying efficiency	0
Technology Services	Outsource technology support to a local company that provides technology services to several other school districts	0
Transportation Services, including Fuel	Participate in WCSSSD organized transportation to share routes with other districts when applicable	0

Estimated Tax Rates

Municipality	Category	Amount
Oxford Township	(A) General Fund School Levy	4,603,141
	(D) Total School Levy	4,890,732
	(B) Estimated Net Taxable Valuation (as of 10/01/24)	157,976,900
	(H) Estimated Equalized Valuation (as of 10/01/24)	278,324,348
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.9138
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	3.0959
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.6539
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.7572

Employee Contract List for District

Name	Category	Measure
John Nittolo	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$150,000
	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	07/01/24
	End Date of Contract	06/30/28
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	5
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	12
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$4,350
	Total Bonuses Amount	\$10,000
	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	\$32,019
	Contractual Post-Employment Benefit Description of Payout of Sick days	Capped by contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Capped by contract
	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
John Nittolo	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	Health Insurance Waiver
	Additional Comment 3	None Reported
Shared Business Administrator	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$107,120
	Full-Time Equivalent (FTE)	0.8
	Shared with Another District?	Y
	Shared County	41
	Shared District	5450
	Job Title Other District	Business Administrator
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/24
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	208
	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	12
	Description of Other Contracted Non-Working Days	Holidays

Employee Contract List for District

Name	Category	Measure
Shared Business Administrator	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	N/A
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
	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	Contracted business services held by WCSSSD. .8 of \$106,090
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported