

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	233.0	211.0	234.0
On Roll Special Ed Full-Time	33.0	37.0	36.0
On Roll Subtotal	266.0	248.0	270.0
In Private School Placements	1.0	1.0	0.0
Sent to Other Districts Regular	72.0	68.0	71.0
Sent to Other Districts Special Ed	19.0	16.0	14.0
In State Facilities	1.0	1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	4,603,141	4,603,141	4,856,314
	Total Tax Levy	10-121x	4,603,141	4,603,141	4,856,314
	Unrestricted Miscellaneous Revenues	10-1XXX	31,888	25,000	25,000
	Total Revenues from Local Sources		4,635,029	4,628,141	4,881,314
General Fund Revenues from State Sources	School Choice Aid	10-3116	141,074	168,604	191,366
	Categorical Transportation Aid	10-3121	157,585	144,249	140,966
	Extraordinary Aid	10-3131	42,735	25,000	25,000
	Categorical Special Education Aid	10-3132	271,037	383,280	417,347
	Equalization Aid	10-3176	1,726,319	1,727,372	1,671,237
	Categorical Security Aid	10-3177	35,263	66,715	67,036
	Other State Aids	10-3XXX	27,171	0	0
	Total Revenues from State Sources		2,401,184	2,515,220	2,512,952
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	4,217	0	0
	Total Revenues from Federal Sources		4,217	0	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	455	467
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	37,345	0
	Withdrawal from Maintenance Reserve	10-310	0	35,000	32,098
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	75,000	171,690
	Adjustment for Prior Year Encumbrances		0	397,827	0
	Actual Revenues (Over)/Under Expenditures		-349,919	0	0
General Fund Revenues	Total Operating Budget		6,690,511	7,688,988	7,598,521
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	42,098	0	0
	Scholarship Fund Revenue	20-1770	750	0	0
	Total Revenues from Local Sources	20-1XXX	42,848	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	91,389	15,000
	Preschool Education Aid	20-3218	700,007	655,284	678,720
	Total Revenues from State Sources		700,007	746,673	693,720

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	55,151	52,612	45,000
	Title II	20-4451-4455	9,078	7,886	7,500
	Title IV	20-4471-4474	10,000	10,000	10,000
	IDEA Part B (Handicapped)	20-4420-4429	67,700	68,064	60,000
	Other	20-4XXX	28,657	77,544	27,842
	Total Revenues from Federal Sources		170,586	216,106	150,342
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	135,576	46,806	48,480
Special Revenue Fund Revenues	Total Grants and Entitlements		1,056,655	1,009,585	892,542
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	288,313	287,591	294,663
	Total Revenues from Local Sources		288,313	287,591	294,663
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		288,313	287,591	294,663
Debt Service Fund Revenues	Total Repayment of Debt		288,313	287,591	294,663
All Fund Revenues	Total Revenues/Sources		8,035,479	8,986,164	8,785,726
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	135,576	46,806	48,480
	Total Revenues/Sources Net of Transfers		7,899,903	8,939,358	8,737,246

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,468,531	1,557,647	1,528,589
	Special Education-Instruction	11-2XX-100-XXX	556,056	641,074	664,115
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	16,482	24,500	20,900
	School-Sponsored Athletics-Instruction	11-402-100-XXX	1,300	2,600	2,600
	Before/After School Programs	11-421-XXX-XXX	985	18,698	26,000
	Summer School	11-422-XXX-XXX	0	20,128	24,036
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,013,210	2,143,553	1,911,285
	Undistributed Expenditures-Health Services	11-000-213-XXX	61,479	50,100	52,675
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	142,254	224,724	243,500
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	32,982	45,000	90,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	206,886	264,187	257,310
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	36,225	34,297	88,139
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	358	4,719	6,625
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	214,061	268,922	264,100
	Undistributed Expenditures-Central Services	11-000-251-XXX	173,504	154,174	135,848
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	517,069	514,022	569,515
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	274,515	441,326	530,954
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	855,209	949,237	1,124,123
	Total Undistributed Expenditures		4,527,752	5,094,261	5,274,074
General Fund Current Expenses	Total General Current Expense		6,571,106	7,358,908	7,540,314
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	119,405	330,080	58,207
	Total Capital Outlay		119,405	330,080	58,207
General Fund Expenses and Transfers	General Fund Grand Total		6,690,511	7,688,988	7,598,521
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	258,544	346,255	294,240
	Support Services	20-218-200-XXX	383,355	447,224	423,105
	Facility Acquisition and Construction Services	20-218-400-XXX	193,684	0	24,855
	Total Preschool Education Aid	20-218-XXX-XXX	835,583	793,479	742,200
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	835,583	793,479	742,200

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	55,151	52,612	45,000
	Title II	20-XXX-XXX-XXX	9,078	7,886	7,500
	Title IV	20-XXX-XXX-XXX	10,000	10,000	10,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	67,700	68,064	60,000
	Other	20-XXX-XXX-XXX	28,657	77,544	27,842
	Total Federal Projects	20-XXX-XXX-XXX	170,586	216,106	150,342
Special Revenue Fund Expenses	Total Special Revenue Funds		1,056,655	1,009,585	892,542
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	288,313	287,591	294,663
	Total Debt Service Funds		288,313	287,591	294,663
All Fund Expenses	Total Expenditures/Appropriations		8,035,479	8,986,164	8,785,726
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	135,576	46,806	48,480
	Total Expenditures Net of Transfers		7,899,903	8,939,358	8,737,246

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	490,685	250,922	250,467	250,000
	Repayment of Debt	-953	-953	-953	-953
Restricted for General Operating Budget	Capital Reserve	715,266	945,930	628,901	628,901
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	200,739	167,098	132,098	100,000
	Legal Reserve	0	0	0	0
	Unemployment Fund	47,080	35,222	35,222	35,222
	Tuition Reserve	240,000	246,690	171,690	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	43,824	36,491	36,491	36,491
	Scholarship Fund	8,185	7,880	7,880	7,880
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,527	\$18,550	\$19,331	\$22,261	\$21,359
Total Classroom Instruction	\$12,309	\$10,896	\$11,421	\$13,304	\$12,467
Classroom-Salaries and Benefits	\$11,778	\$10,334	\$10,654	\$12,358	\$11,571
Classroom-General Supplies and Textbooks	\$195	\$139	\$248	\$271	\$283
Classroom-Purchased Services	\$337	\$423	\$518	\$675	\$613
Total Support Services	\$3,588	\$3,604	\$3,925	\$4,468	\$4,570
Support Services-Salaries and Benefits	\$2,672	\$2,594	\$2,650	\$2,773	\$2,673
Total Administrative Costs	\$1,943	\$1,767	\$1,766	\$2,033	\$1,829
Administration Salaries and Benefits	\$1,335	\$1,076	\$1,157	\$1,302	\$1,228
Total Operations and Maintenance of Plant	\$1,658	\$2,165	\$2,081	\$2,275	\$2,318
Operations and Maintenance-Salaries and Benefits	\$682	\$657	\$721	\$805	\$736
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$91	\$104	\$146	\$121
Total Equipment Costs	\$50	\$750	\$0	\$0	\$92
Legal Costs	\$34	\$45	\$30	\$101	\$56
Employee Benefits as a percentage of salaries*	30.36%	33.07%	34.84%	33.53%	39.57%

*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.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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	Joined the Schools Health Insurance Fund (SHIF) to improve buying power for health insurance	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	4,856,314
	(D) Total School Levy	5,150,977
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	158,037,900
	(H) Estimated Equalized Valuation (as of 10/01/25)	310,792,330
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	3.0729
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	3.2593
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.5626
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.6574

Employee Contract List for District

Name	Category	Measure
John Nittolo	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$152,500
	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)	\$1,225
	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
Nicholas Sarlo	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$77,700
	Full-Time Equivalent (FTE)	0.6
	Shared with Another District?	Y
	Shared County	41
	Shared District	5450
	Job Title Other District	Superintendent
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/25
	End Date of Contract	06/30/26
	Contracted Number of Annual Work Days	156
	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
Nicholas Sarlo	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.
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Renee Hart	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Vice Principal
	Base Annual Salary Amount	\$105,200
	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
Renee Hart	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/25
	End Date of Contract	06/30/26
	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	12
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$0
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$49,917
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Capped by contract
	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

Employee Contract List for District

Name	Category	Measure
Renee Hart	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