

Advertised Enrollments

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	203.0	204.0	229.0
On Roll Special Ed Full-Time	46.0	47.0	47.0
On Roll Subtotal	249.0	251.0	276.0
In Private School Placements	2.0	3.0	3.0
Sent to Other Districts Regular	85.0	69.0	79.0
Sent to Other Districts Special Ed	12.0	14.0	19.0
Received	12.0	10.0	13.0

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	4,043,150	4,135,026	4,217,727
	Total Tuition	10-1300	193,867	40,764	122,690
	Transportation Fees from Individuals	10-1410	0	3,000	23,000
	Unrestricted Miscellaneous Revenues	10-1XXX	2,970	30,301	15,197
	Interest Earned on Maintenance Reserve	10-1XXX	0	1	0
	Interest Earned on Capital Reserve Funds	10-1XXX	0	1	4
	Total Revenues from Local Sources			4,239,987	4,209,093
General Fund Revenues from State Sources	School Choice Aid	10-3116	180,884	174,180	153,240
	Categorical Transportation Aid	10-3121	157,585	157,585	157,585
	Extraordinary Aid	10-3131	105,468	72,338	60,000
	Categorical Special Education Aid	10-3132	271,037	271,037	271,037
	Equalization Aid	10-3176	2,128,685	1,937,994	1,820,375
	Categorical Security Aid	10-3177	35,263	35,263	35,263
	Other State Aids	10-3XXX	12,356	0	0
Total Revenues from State Sources			2,891,278	2,648,397	2,497,500
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	5,921	5,500	5,000
	Total Revenues from Federal Sources		5,921	5,500	5,000
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	108,000	100,000
	Withdrawal from Capital Reserve for Local Share	10-307	0	100,000	173,000
	Withdrawal from Maintenance Reserve	10-310	0	0	35,000
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	199,000	176,000
	Other Financing Sources	10-5XXX	3,969	0	0
	Actual Revenues (Over)/Under Expenditures			-187,475	0
General Fund Revenues	Total Operating Budget		6,953,680	7,269,990	7,365,118
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	10,051	0	5,000
	Scholarship Fund Revenue	20-1770	4,167	0	0
	Total Revenues from Local Sources	20-1XXX	14,218	0	5,000

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	31,045	28,612	30,000
	Title II	20-4451-4455	5,575	6,000	7,000
	Title IV	20-4471-4474	10,000	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	63,896	59,600	59,600
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	0	36,000
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	0	45,000
	Arp-ESSER	20-4540	0	0	100,000
	CARES Act Education Stabilization Fund	20-4530	14,616	0	0
	Coronavirus Relief Fund (CRF)	20-4532	16,989	0	0
	Other	20-4XXX	27,563	24,000	23,500
	Total Revenues from Federal Sources		169,684	128,212	311,100
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-4,818	0	0
	Actual Revenues (Over)/Under Expenditures-Scholarship Fund		-1,268	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		177,816	128,212	316,100
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	275,714	283,812	283,863
	Total Revenues from Local Sources		275,714	283,812	283,863
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	54
	Total Local Repayment of Debt		275,714	283,812	283,917
	Actual Revenues (Over)/Under Expenditures		3,924	0	0
Debt Service Fund Revenues	Total Repayment of Debt		279,638	283,812	283,917
All Fund Revenues	Total Revenues/Sources		7,411,134	7,682,014	7,965,135
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		7,411,134	7,682,014	7,965,135

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	1,563,630	1,712,705	1,665,964
	Special Education-Instruction	11-2XX-100-XXX	595,237	526,460	506,297
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	14,150	19,100	22,600
	School-Sponsored Athletics-Instruction	11-402-100-XXX	900	2,500	2,900
	Before/After School Programs	11-421-XXX-XXX	17,107	29,633	21,832
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,101,735	1,951,569	1,859,521
	Undistributed Expenditures-Health Services	11-000-213-XXX	62,576	70,822	92,875
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	162,217	186,934	221,130
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	15,318	19,972	51,150
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	230,549	249,678	276,668
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	51,307	63,398	66,615
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	0	100	100
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	247,946	253,888	261,817
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	248	0	0
	Undistributed Expenditures-Central Services	11-000-251-XXX	129,439	132,512	139,731
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	334,286	400,914	458,525
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	225,809	383,771	356,072
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,004,093	1,094,660	1,130,110
	Total Undistributed Expenditures		4,565,523	4,808,218	4,914,314
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1	0
General Fund Current Expenses	Total General Current Expense		6,756,547	7,098,617	7,133,907
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	185,120	158,207	231,207
	Interest Deposit to Capital Reserve	10-604	0	1	4
	Total Capital Outlay		185,120	158,208	231,211
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	12,013	13,165	0
	General Fund Grand Total		6,953,680	7,269,990	7,365,118

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	5,233	0	5,000
	Scholarship Fund	20-476-XXX-XXX	2,899	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	31,045	28,612	30,000
	Title II	20-XXX-XXX-XXX	5,575	6,000	7,000
	Title IV	20-XXX-XXX-XXX	10,000	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	63,896	59,600	59,600
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	14,616	0	0
	Other	20-XXX-XXX-XXX	27,563	24,000	23,500
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	16,989	0	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	0	100,000
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	0	36,000
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	0	45,000
	Total Federal Projects	20-XXX-XXX-XXX	169,684	128,212	311,100
Special Revenue Fund Expenses	Total Special Revenue Funds		177,816	128,212	316,100
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	279,638	283,812	283,917
	Total Debt Service Funds		279,638	283,812	283,917
All Fund Expenses	Total Expenditures/Appropriations		7,411,134	7,682,014	7,965,135
Expenses Net of Transfers	Total Expenditures Net of Transfers		7,411,134	7,682,014	7,965,135

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
Restricted for General Operating Budget	Capital Reserve	489,513	635,528	535,529	362,533
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	39,195	19,201	39,202	4,202
	Legal Reserve	0	0	0	0
	Tuition Reserve	372,000	375,000	0	0
	Current Expense Emergency Reserve	200,000	200,032	9,939	9,939
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	47,080	47,080
	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	347,518	409,011	301,011	201,011
	Repayment of Debt	2,970	-954	200,032	200,032

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	\$16,689	\$17,118	\$18,961	\$19,130	\$17,820
Total Classroom Instruction	\$10,937	\$10,894	\$11,999	\$12,144	\$10,635
Classroom-Salaries and Benefits	\$10,528	\$10,191	\$11,337	\$11,473	\$9,988
Classroom-General Supplies and Textbooks	\$66	\$229	\$164	\$166	\$153
Classroom-Purchased Services	\$342	\$474	\$498	\$504	\$494
Total Support Services	\$2,563	\$2,501	\$2,940	\$2,976	\$3,233
Support Services-Salaries and Benefits	\$2,119	\$1,983	\$2,254	\$2,281	\$2,476
Total Administrative Costs	\$1,736	\$1,883	\$2,025	\$2,049	\$1,930
Administration Salaries and Benefits	\$1,590	\$1,737	\$1,859	\$1,882	\$1,766
Total Operations and Maintenance of Plant	\$1,340	\$1,449	\$1,846	\$1,808	\$1,863
Operations and Maintenance-Salaries and Benefits	\$611	\$644	\$742	\$750	\$750
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$88	\$77	\$117	\$118	\$126
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$18	\$13	\$10	\$10	\$14
Employee Benefits as a percentage of salaries*	28.08%	32.22%	35.92%	35.92%	36.77%

*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)
Curriculum Services	We share a curriculum writer with the cluster district to improve efficiency	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 co-ops to improve buying efficiency	0
Social Worker/Psychologist	Share a Social Worker with Franklin Twp School District	0
Special Education Services	Share a BD Class with the Lopatcong Twp School District	0
Staffing - Other	Share a world language teacher with Washington Boro	0
Technology Services	Outsource technology support to a local company who provides this service for several local schools	0
Transportation Services, including Fuel	Participate in WCSSSD organized transportation to share routes with other districts	0

Estimated Tax Rates

Municipality	Category	Amount
Oxford Township	(A) General Fund School Levy	4,217,727
	(D) Total School Levy	4,501,590
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	158,460,200
	(H) Estimated Equalized Valuation (as of 10/01/21)	204,728,941
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.6617
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.8408
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	2.0602
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.1988

Employee Contract List for District

Name	Category	Measure
Nancy DeRiso	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$106,276
	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	25
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	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	\$9,950
	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	\$25,219
	Contractual Post-Employment Benefit Description of Payout of Sick days	Capped per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per 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
Nancy DeRiso	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
Robert Magnuson	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$155,998
	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	07/01/17
	End Date of Contract	06/30/22
	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

Employee Contract List for District

Name	Category	Measure
Robert Magnuson	Total Allowances Amount	\$3,950
	Total Bonuses Amount	\$5,000
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,000
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$33,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Capped per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Capped per 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
	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