

**Advertised Enrollments**

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	234.0	220.0	223.0
On Roll Special Ed Full-Time	53.0	66.0	73.0
On Roll Subtotal	287.0	286.0	296.0
In Private School Placements	2.0	1.0	1.0
Sent to Other Districts Regular	95.0	92.0	96.0
Sent to Other Districts Special Ed	8.0	10.0	12.0
Received	8.0	13.0	15.0

## Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,721,033	3,795,166	3,950,009
	Total Tuition	10-1300	136,652	28,000	85,842
	Transportation Fees from Individuals	10-1410	0	2,200	3,000
	Unrestricted Miscellaneous Revenues	10-1XXX	12,912	52,044	45,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	20	7
	Interest Earned on Capital Reserve Funds	10-1XXX	0	30	42
	Total Revenues from Local Sources		3,870,597	3,877,460	4,083,900
General Fund Revenues from State Sources	School Choice Aid	10-3116	136,401	157,755	166,736
	Categorical Transportation Aid	10-3121	130,857	157,585	157,585
	Extraordinary Aid	10-3131	81,120	20,000	20,000
	Categorical Special Education Aid	10-3132	221,657	271,037	271,037
	Equalization Aid	10-3176	2,098,956	2,098,956	2,142,884
	Categorical Security Aid	10-3177	29,944	35,263	35,263
	Adjustment Aid	10-3178	7,179	0	0
	PARCC Readiness Aid	10-3181	3,950	0	0
	Per Pupil Growth Aid	10-3182	3,950	0	0
	Professional Learning Community Aid	10-3183	3,840	0	0
	Other State Aids	10-3XXX	1,160	0	0
Total Revenues from State Sources		2,719,014	2,740,596	2,793,505	
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	12,113	6,222	5,000
	Total Revenues from Federal Sources		12,113	6,222	5,000
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	77,000	80,000
	Withdrawal from Capital Reserve for Local Share	10-307	0	102,000	103,200
	Withdrawal from Maintenance Reserve	10-310	0	42,000	25,000
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	146,450	160,000
	Withdrawal from Current Expense Emergency Reserve	10-312	0	8,081	44
	Adjustment for Prior Year Encumbrances		0	107,199	0
	Actual Revenues (Over)/Under Expenditures		-106,086	0	0
General Fund Revenues	Total Operating Budget		6,495,638	7,107,008	7,250,649

## Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	32,642	30,000	32,510
	Title II	20-4451-4455	5,989	18,000	6,187
	Title IV	20-4471-4474	10,000	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	61,443	62,600	62,470
	Other	20-4XXX	32,107	29,000	27,774
	Total Revenues from Federal Sources		142,181	149,600	138,941
Special Revenue Fund Revenues	Total Grants and Entitlements		142,181	149,600	138,941
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	349,422	367,979	278,163
	Total Revenues from Local Sources		349,422	367,979	278,163
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	65,841	82,895	0
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1,339	0
	Total Local Repayment of Debt		415,263	452,213	278,163
Debt Service Fund Revenues	Total Repayment of Debt		415,263	452,213	278,163
All Fund Revenues	Total Revenues/Sources		7,053,082	7,708,821	7,667,753
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		7,053,082	7,708,821	7,667,753

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,626,123	1,619,973	1,625,911
	Special Education-Instruction	11-2XX-100-XXX	551,156	601,485	537,186
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	18,990	14,670	16,635
	School-Sponsored Athletics-Instruction	11-402-100-XXX	2,200	3,600	3,100
	Before/After School Programs	11-421-XXX-XXX	30,990	34,369	35,780
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,699,963	1,938,168	2,155,060
	Undistributed Expenditures-Health Services	11-000-213-XXX	52,818	63,089	65,780
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	200,195	177,563	187,198
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	51,020	37,912	19,195
	Undistributed Expenditures-Guidance	11-000-218-XXX	230,323	0	0
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	0	340,543	258,262
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	36,214	55,232	60,609
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	72	100	100
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	244,029	250,266	248,934
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	686	6,615	1,650
	Undistributed Expenditures-Central Services	11-000-251-XXX	130,509	124,969	127,330
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	354,333	368,187	338,489
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	253,497	257,653	243,221
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	899,158	993,200	1,127,228
	Total Undistributed Expenditures		4,152,817	4,613,497	4,833,056
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	20	7
General Fund Current Expenses	Total General Current Expense		6,382,276	6,887,614	7,051,675
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	58,207	160,207	162,407
	Interest Deposit to Capital Reserve	10-604	0	30	42
	Total Capital Outlay		58,207	160,237	162,449
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	55,155	59,157	36,525
	General Fund Grand Total		6,495,638	7,107,008	7,250,649

## Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	32,642	30,000	32,510
	Title II	20-XXX-XXX-XXX	5,989	18,000	6,187
	Title IV	20-XXX-XXX-XXX	10,000	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	61,443	62,600	62,470
	Other	20-XXX-XXX-XXX	32,107	29,000	27,774
	Total Federal Projects	20-XXX-XXX-XXX	142,181	149,600	138,941
Special Revenue Fund Expenses	Total Special Revenue Funds		142,181	149,600	138,941
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	415,263	452,213	278,163
	Total Debt Service Funds		415,263	452,213	278,163
All Fund Expenses	Total Expenditures/Appropriations		7,053,082	7,708,821	7,667,753
Expenses Net of Transfers	Total Expenditures Net of Transfers		7,053,082	7,708,821	7,667,753

## Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	289,603	380,604	278,634	175,476
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	191,563	105,711	63,731	38,738
	Legal Reserve	0	0	0	0
	Tuition Reserve	295,825	306,450	160,000	0
	Current Expense Emergency Reserve	18,080	8,125	44	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	372,257	374,280	297,280	217,280
	Repayment of Debt	1,339	1,339	0	0

### Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,654	\$16,022	\$16,162	\$16,520	\$15,828
Total Classroom Instruction	\$9,773	\$10,296	\$7,756	\$10,317	\$10,139
Classroom-Salaries and Benefits	\$9,181	\$9,812	\$7,294	\$9,849	\$9,680
Classroom-General Supplies and Textbooks	\$73	\$98	\$82	\$83	\$81
Classroom-Purchased Services	\$520	\$385	\$380	\$385	\$377
Total Support Services	\$2,408	\$2,464	\$5,790	\$2,952	\$2,549
Support Services-Salaries and Benefits	\$1,745	\$1,698	\$5,239	\$2,393	\$1,960
Total Administrative Costs	\$2,050	\$1,725	\$1,312	\$1,716	\$1,716
Administration Salaries and Benefits	\$1,914	\$1,565	\$1,153	\$1,540	\$1,566
Total Operations and Maintenance of Plant	\$1,329	\$1,410	\$1,240	\$1,430	\$1,306
Operations and Maintenance-Salaries and Benefits	\$477	\$545	\$414	\$553	\$564
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$75	\$100	\$63	\$85	\$93
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$19	\$4	\$10	\$11	\$9
Employee Benefits as a percentage of salaries*	27.37%	30.74%	31.99%	31.76%	37.89%

\*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 2018-19 revised appropriations and the 2019-20 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	Share curriculum writing services with all districts in the cluster	0
Insurance Coverages and Benefits	We participate in the SAIF insurance program to create buying power for our P&C Insurance Coverages	0
Municipal/Public Works	Share snow removal services with the township	15,000
Others	Police presence at the school with a shared agreement between towns allows us to not hire an SRO	60,000
Purchasing	Belong to several purchasing co-ops to obtain the best pricing for supplies	0
Special Education Services	We outsource some evaluations to WCSSSD to offset peak workloads instead of hiring additional staff	0
Technology Services	We outsource technology services to allow for a varied skill set for the district while paying only for what we need	0
Transportation Services, including Fuel	Share bus routes with other districts by participating in WCSSSD bus runs	0
	We regularly share buses with other districts for field trips that are not district specific (e.g. honor society to Great Adventure that many schools attend)	0

**Estimated Tax Rates**

Municipality	Category	Amount
Oxford Township	(A) General Fund School Levy	3,950,009
	(D) Total School Levy	4,228,172
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	158,614,300
	(H) Estimated Equalized Valuation (as of 10/01/18)	178,138,252
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.4903
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.6657
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	2.2174
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.3735

Employee Contract List for District

Name	Category	Measure
Nancy DeRiso	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$98,992
	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	07/01/18
	End Date of Contract	06/30/19
	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	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	13
	Description of Other Contracted Non-Working Days	Holidays
	Total Allowances Amount	\$9,850
	Total Bonuses Amount	\$1,237
	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	\$26,422
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum allowed
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum allowed by current contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	None paid per contract
	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	\$147,000
	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	07/01/18
	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	10
	Contracted Number of Annual Personal Days	6
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	13
Description of Other Contracted Non-Working Days	Holidays	

Employee Contract List for District

Name	Category	Measure
Robert Magnuson	Total Allowances Amount	\$3,750
	Total Bonuses Amount	\$5,000
	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	\$32,301
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max amount allowed
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Max allowed by current contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	None allowed
	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	