

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	220.0	216.0	224.0
On Roll Special Ed Full-Time	66.0	50.0	48.0
On Roll Subtotal	286.0	266.0	272.0
In Private School Placements	1.0	2.0	2.0
Sent to Other Districts Regular	92.0	97.0	88.0
Sent to Other Districts Special Ed	10.0	10.0	13.0
Received	13.0	16.0	17.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,795,166	3,950,009	4,043,150
	Total Tuition	10-1300	204,300	85,842	152,749
	Transportation Fees from Individuals	10-1410	0	3,000	4,000
	Unrestricted Miscellaneous Revenues	10-1XXX	18,008	45,000	42,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	7	7
	Interest Earned on Capital Reserve Funds	10-1XXX	0	42	60
	Total Revenues from Local Sources			4,017,474	4,083,900
General Fund Revenues from State Sources	School Choice Aid	10-3116	157,755	166,736	180,884
	Categorical Transportation Aid	10-3121	157,585	157,585	157,585
	Extraordinary Aid	10-3131	87,224	20,000	55,000
	Categorical Special Education Aid	10-3132	271,037	271,037	271,037
	Equalization Aid	10-3176	2,098,956	2,142,884	2,128,685
	Categorical Security Aid	10-3177	35,263	35,263	35,263
	Other State Aids	10-3XXX	1,160	0	0
Total Revenues from State Sources			2,808,980	2,793,505	2,828,454
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	11,375	5,000	5,500
	Total Revenues from Federal Sources		11,375	5,000	5,500
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	80,000	0
	Withdrawal from Capital Reserve for Local Share	10-307	0	103,200	165,000
	Withdrawal from Maintenance Reserve	10-310	0	25,000	20,000
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	160,000	173,000
	Withdrawal from Current Expense Emergency Reserve	10-312	0	44	0
	Actual Revenues (Over)/Under Expenditures			-40,697	0
General Fund Revenues	Total Operating Budget		6,797,132	7,250,649	7,433,920
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	32,904	32,510	30,000
	Title II	20-4451-4455	6,187	6,187	6,000
	Title IV	20-4471-4474	10,000	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	59,883	62,470	60,600
	Other	20-4XXX	30,444	27,774	24,000

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues from Federal Sources	Total Revenues from Federal Sources		139,418	138,941	130,600
Special Revenue Fund Revenues	Total Grants and Entitlements		139,418	138,941	130,600
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	367,979	278,163	275,714
	Total Revenues from Local Sources		367,979	278,163	275,714
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	82,895	0	0
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	0	3,924
	Total Local Repayment of Debt		450,874	278,163	279,638
	Actual Revenues (Over)/Under Expenditures		1,339	0	0
Debt Service Fund Revenues	Total Repayment of Debt		452,213	278,163	279,638
All Fund Revenues	Total Revenues/Sources		7,388,763	7,667,753	7,844,158
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		7,388,763	7,667,753	7,844,158

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,717,685	1,645,911	1,733,045
	Special Education-Instruction	11-2XX-100-XXX	572,045	517,186	639,522
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	16,760	16,635	16,635
	School-Sponsored Athletics-Instruction	11-402-100-XXX	2,250	3,100	3,100
	Before/After School Programs	11-421-XXX-XXX	34,312	35,780	33,235
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,911,850	2,155,060	2,029,547
	Undistributed Expenditures-Health Services	11-000-213-XXX	63,459	65,780	68,300
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	193,821	187,198	207,723
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	34,403	19,195	53,047
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	316,996	258,262	241,702
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	46,061	60,609	61,915
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	72	100	100
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	239,068	248,934	251,704
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	852	1,650	1,650
	Undistributed Expenditures-Central Services	11-000-251-XXX	123,821	127,330	130,305
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	325,027	338,489	351,317
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	204,812	243,221	252,463
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	869,873	1,127,228	1,123,323
	Total Undistributed Expenditures		4,330,115	4,833,056	4,773,096
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	7	7
General Fund Current Expenses	Total General Current Expense		6,673,167	7,051,675	7,198,640
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	86,882	162,407	223,207
	Interest Deposit to Capital Reserve	10-604	0	42	60
	Total Capital Outlay		86,882	162,449	223,267
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	37,083	36,525	12,013
	General Fund Grand Total		6,797,132	7,250,649	7,433,920

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	32,904	32,510	30,000
	Title II	20-XXX-XXX-XXX	6,187	6,187	6,000
	Title IV	20-XXX-XXX-XXX	10,000	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	59,883	62,470	60,600
	Other	20-XXX-XXX-XXX	30,444	27,774	24,000
	Total Federal Projects	20-XXX-XXX-XXX	139,418	138,941	130,600
Special Revenue Fund Expenses	Total Special Revenue Funds		139,418	138,941	130,600
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	452,213	278,163	279,638
	Total Debt Service Funds		452,213	278,163	279,638
All Fund Expenses	Total Expenditures/Appropriations		7,388,763	7,667,753	7,844,158
Expenses Net of Transfers	Total Expenditures Net of Transfers		7,388,763	7,667,753	7,844,158

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	380,604	518,369	415,211	250,271
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	105,711	64,188	39,195	19,202
	Legal Reserve	0	0	0	0
	Tuition Reserve	306,450	333,000	173,000	0
	Current Expense Emergency Reserve	8,125	44	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
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	374,280	280,001	200,001	200,001
	Repayment of Debt	1,339	0	3,924	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,022	\$16,251	\$15,828	\$17,626	\$18,143
Total Classroom Instruction	\$10,296	\$10,442	\$10,139	\$11,291	\$11,791
Classroom-Salaries and Benefits	\$9,812	\$9,971	\$9,680	\$10,781	\$11,153
Classroom-General Supplies and Textbooks	\$98	\$62	\$81	\$90	\$156
Classroom-Purchased Services	\$385	\$409	\$377	\$420	\$481
Total Support Services	\$2,464	\$2,808	\$2,549	\$2,839	\$2,911
Support Services-Salaries and Benefits	\$1,698	\$2,186	\$1,960	\$2,183	\$2,205
Total Administrative Costs	\$1,725	\$1,617	\$1,716	\$1,911	\$1,857
Administration Salaries and Benefits	\$1,565	\$1,479	\$1,566	\$1,744	\$1,689
Total Operations and Maintenance of Plant	\$1,410	\$1,276	\$1,306	\$1,455	\$1,450
Operations and Maintenance-Salaries and Benefits	\$545	\$539	\$564	\$628	\$589
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$100	\$86	\$93	\$103	\$99
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$4	\$9	\$9	\$10	\$10
Employee Benefits as a percentage of salaries*	30.74%	27.55%	37.89%	37.89%	35.36%

*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 2019-20 revised appropriations and the 2020-21 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 services with six districts in the cluster for curriculum writing each year	0
Insurance Coverages and Benefits	Participation in the School Alliance Insurance Fund (SAIF) to leverage school buying power in the P&C Insurance market	0
Professional Staff Development	Participation in the County-wide inservice in October to train staff at a low cost to the district	0
Purchasing	Belong to Hunterdon and NJ ESC purchasing co-ops to save money on supplies and services	0
Social Worker/Psychologist	Reduced staff to 0.5 FTE compared with 1.0 FTE last year - sharing social worker with Franklin Township	0
Special Education Services	Sending students to other local LEA's (Hampton) who have BD classes rather than use a private school with a higher tuition	0
Staffing - Other	Share a World Language teacher with Washington Boro for cost savings	0
Technology Services	Use the services of an outsourced IT Firm shared with other local districts and townships for all IT support	0
Transportation Services, including Fuel	Participating in the WCSSSD transportation routes for our out of district students	0

Estimated Tax Rates

Municipality	Category	Amount
Oxford Township	(A) General Fund School Levy	4,043,150
	(D) Total School Levy	4,318,864
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	158,509,400
	(H) Estimated Equalized Valuation (as of 10/01/19)	179,390,448
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.5507
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.7247
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	2.2538
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.4075

Employee Contract List for District

Name	Category	Measure
Nancy DeRiso	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$100,972
	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	07/01/19
	End Date of Contract	06/30/20
	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	District Holidays
	Total Allowances Amount	\$10,050
	Total Bonuses Amount	\$1,225
	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	\$24,709
	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 out per current 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	\$149,940
	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	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	District Holidays	

Employee Contract List for District

Name	Category	Measure
Robert Magnuson	Total Allowances Amount	\$3,800
	Total Bonuses Amount	\$8,996
	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	\$29,417
	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	Not allowed by contract
	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	