

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	204.0	206.0	239.0
On Roll Special Ed Full-Time	47.0	43.0	31.0
On Roll Subtotal	251.0	249.0	270.0
In Private School Placements	3.0	2.0	2.0
Sent to Other Districts Regular	69.0	68.0	79.0
Sent to Other Districts Special Ed	14.0	17.0	19.0
Received	10.0	1.0	0.0
In State Facilities		1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	4,135,026	4,217,727	4,302,001
	Total Tuition	10-1300	53,551	122,690	0
	Transportation Fees from Individuals	10-1410	0	23,000	0
	Unrestricted Miscellaneous Revenues	10-1XXX	14,064	15,197	74,327
	Interest Earned on Capital Reserve Funds	10-1XXX	0	4	0
	Total Revenues from Local Sources		4,202,641	4,378,618	4,376,328
General Fund Revenues from State Sources	School Choice Aid	10-3116	174,180	153,240	196,360
	Categorical Transportation Aid	10-3121	157,585	157,585	157,585
	Extraordinary Aid	10-3131	158,881	60,000	150,000
	Categorical Special Education Aid	10-3132	271,037	271,037	271,037
	Equalization Aid	10-3176	1,937,994	1,820,375	1,730,485
	Categorical Security Aid	10-3177	35,263	35,263	35,263
	Total Revenues from State Sources		2,734,940	2,497,500	2,540,730
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	6,167	5,000	0
	Total Revenues from Federal Sources		6,167	5,000	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	100,000	97,220
	Withdrawal from Capital Reserve for Local Share	10-307	0	173,000	300,000
	Withdrawal from Maintenance Reserve	10-310	0	35,000	35,560
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	176,000	152,000
	Adjustment for Prior Year Encumbrances		0	11,718	0
	Actual Revenues (Over)/Under Expenditures		-426,823	0	0
General Fund Revenues	Total Operating Budget		6,516,925	7,376,836	7,501,838
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	32,425	5,000	0
	Scholarship Fund Revenue	20-1770	1,531	0	0
	Total Revenues from Local Sources	20-1XXX	33,956	5,000	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	0	583,717
	Other Restricted Entitlements	20-32XX	30,000	0	0
	Total Revenues from State Sources		30,000	0	583,717

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	33,626	30,000	30,000
	Title II	20-4451-4455	7,201	7,000	7,200
	Title IV	20-4471-4474	10,000	10,000	10,000
	Arp-Idea Preschool	20-4409	0	2,600	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	60,972	57,000	61,000
	Arp ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	36,000	0
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	0	76,287	0
	Arp-ESSER	20-4540	84,656	100,000	0
	CRRSA Act-ESSER II	20-4534	101,438	0	0
	Other	20-4XXX	100,918	23,500	0
	CRRSA Act-Mental Health Grant	20-4536	14,152	0	0
		Total Revenues from Federal Sources		412,963	342,387
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	42,711
	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-2,725	-5,000	0
	Actual Revenues (Over)/Under Expenditures-Scholarship Fund		820	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		475,014	342,387	734,628
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	283,812	283,863	283,713
	Total Revenues from Local Sources		283,812	283,863	283,713
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	54	0
	Total Local Repayment of Debt		283,812	283,917	283,713
Debt Service Fund Revenues	Total Repayment of Debt		283,812	283,917	283,713
All Fund Revenues	Total Revenues/Sources		7,275,751	8,003,140	8,520,179
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	42,711
	Total Revenues/Sources Net of Transfers		7,275,751	8,003,140	8,477,468

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,534,272	1,632,832	1,576,470
	Special Education-Instruction	11-2XX-100-XXX	572,967	562,091	633,815
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	18,200	22,600	33,150
	School-Sponsored Athletics-Instruction	11-402-100-XXX	2,500	2,900	2,900
	Before/After School Programs	11-421-XXX-XXX	22,572	22,022	15,550
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,750,202	1,859,521	1,905,698
	Undistributed Expenditures-Health Services	11-000-213-XXX	70,622	92,927	63,312
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	176,550	221,130	230,515
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	14,627	51,150	37,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	204,097	276,668	388,378
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	53,946	65,985	62,723
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	72	1,100	3,100
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	260,751	261,927	272,070
	Undistributed Expenditures-Central Services	11-000-251-XXX	132,826	139,731	142,207
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	337,225	446,369	426,637
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	227,394	356,072	347,725
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	987,470	1,130,600	1,002,381
	Total Undistributed Expenditures		4,215,782	4,903,180	4,881,746
General Fund Current Expenses	Total General Current Expense		6,366,293	7,145,625	7,143,631
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	132,767	231,207	358,207
	Interest Deposit to Capital Reserve	10-604	0	4	0
	Total Capital Outlay		132,767	231,211	358,207
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	17,865	0	0
	General Fund Grand Total		6,516,925	7,376,836	7,501,838
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	29,700	0	0
	Scholarship Fund	20-476-XXX-XXX	2,351	0	0

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	0	308,787
	Support Services	20-218-200-XXX	0	0	302,641
	Facility Acquisition and Construction Services	20-218-400-XXX	0	0	15,000
	Total Preschool Education Aid	20-218-XXX-XXX	0	0	626,428
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	30,000	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	30,000	0	626,428
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	33,626	30,000	30,000
	Title II	20-XXX-XXX-XXX	7,201	7,000	7,200
	Title IV	20-XXX-XXX-XXX	10,000	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	60,972	57,000	61,000
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	2,600	0
	Other	20-XXX-XXX-XXX	100,918	23,500	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	101,438	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	14,152	0	0
	Arp ESSER Grant Program	20-487-xxx-xxx	84,656	100,000	0
	Arp ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	36,000	0
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	76,287	0
	Total Federal Projects	20-XXX-XXX-XXX	412,963	342,387	108,200
Special Revenue Fund Expenses	Total Special Revenue Funds		475,014	342,387	734,628
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	283,812	283,917	283,713
	Total Debt Service Funds		283,812	283,917	283,713
All Fund Expenses	Total Expenditures/Appropriations		7,275,751	8,003,140	8,520,179
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	42,711
	Total Expenditures Net of Transfers		7,275,751	8,003,140	8,477,468

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	409,011	447,220	347,220	250,000
	Repayment of Debt	-954	-954	0	0
Restricted for General Operating Budget	Capital Reserve	635,528	874,424	701,428	401,428
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	19,201	204,201	169,201	133,641
	Legal Reserve	0	0	0	0
	Unemployment Fund	47,080	47,080	47,080	47,080
	Tuition Reserve	375,000	328,000	152,000	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	35,150	37,875	42,875	42,875
	Scholarship Fund	9,939	9,119	9,119	9,119
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,118	\$17,248	\$17,820	\$19,799	\$20,218
Total Classroom Instruction	\$10,894	\$10,907	\$10,635	\$11,723	\$11,874
Classroom-Salaries and Benefits	\$10,191	\$10,434	\$9,988	\$10,980	\$11,350
Classroom-General Supplies and Textbooks	\$229	\$98	\$153	\$155	\$183
Classroom-Purchased Services	\$474	\$375	\$494	\$589	\$341
Total Support Services	\$2,501	\$2,501	\$3,233	\$3,541	\$4,294
Support Services-Salaries and Benefits	\$1,983	\$1,883	\$2,476	\$2,700	\$3,060
Total Administrative Costs	\$1,883	\$1,980	\$1,930	\$2,108	\$1,843
Administration Salaries and Benefits	\$1,737	\$1,782	\$1,766	\$1,926	\$1,323
Total Operations and Maintenance of Plant	\$1,449	\$1,491	\$1,863	\$2,003	\$1,737
Operations and Maintenance-Salaries and Benefits	\$644	\$680	\$750	\$818	\$674
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$77	\$107	\$126	\$138	\$174
Total Equipment Costs	\$0	\$0	\$0	\$0	\$56
Legal Costs	\$13	\$35	\$14	\$16	\$30
Employee Benefits as a percentage of salaries*	32.22%	32.11%	36.77%	34.56%	30.38%

*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 2022-23 revised appropriations and the 2023-24 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	The school business administrator is contracted through Warren County Special Services School District	0
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	Social Worker	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	4,302,001
	(D) Total School Levy	4,585,714
	(B) Estimated Net Taxable Valuation (as of 10/01/22)	157,596,600
	(H) Estimated Equalized Valuation (as of 10/01/22)	225,977,344
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.7298
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.9098
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.9037
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.0293

Employee Contract List for District

Name	Category	Measure
Robert Magnuson	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$161,000
	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	07/01/23
	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	10
	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	\$3,950
	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	\$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

Employee Contract List for District

Name	Category	Measure
Robert Magnuson	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
Shared Business Administrator	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$100,000
	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	07/01/23
	End Date of Contract	06/30/24
	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 for \$105,000	
	Additional Comment 2	None Reported	
Additional Comment 3	None Reported		