

Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	206.0	225.0	225.0
On Roll Special Ed Full-Time	43.0	38.0	38.0
On Roll Subtotal	249.0	263.0	263.0
In Private School Placements	2.0	1.0	0.0
Sent to Other Districts Regular	68.0	68.0	68.0
Sent to Other Districts Special Ed	17.0	19.0	20.0
Received	1.0		0.0
In State Facilities	1.0		0.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	4,217,727	4,302,001	4,603,141
	Total Tuition	10-1300	24,062	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	15,152	74,327	15,000
	Total Revenues from Local Sources		4,256,941	4,376,328	4,618,141
General Fund Revenues from State Sources	School Choice Aid	10-3116	153,240	196,360	141,074
	Categorical Transportation Aid	10-3121	157,585	157,585	157,585
	Extraordinary Aid	10-3131	80,903	150,000	80,000
	Categorical Special Education Aid	10-3132	271,037	271,037	271,037
	Equalization Aid	10-3176	1,820,375	1,730,485	1,726,319
	Categorical Security Aid	10-3177	35,263	35,263	35,263
	Other State Aids	10-3XXX	59,327	0	26,753
	Total Revenues from State Sources		2,577,730	2,540,730	2,438,031
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	13,959	0	0
	Total Revenues from Federal Sources		13,959	0	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	97,220	240,230
	Withdrawal from Capital Reserve for Local Share	10-307	0	300,000	440,172
	Withdrawal from Maintenance Reserve	10-310	0	35,560	33,641
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	152,000	165,000
	Adjustment for Prior Year Encumbrances		0	120,392	0
	Actual Revenues (Over)/Under Expenditures		-158,652	0	0
General Fund Revenues	Total Operating Budget		6,689,978	7,622,230	7,935,215
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	40,728	0	0
	Scholarship Fund Revenue	20-1770	2,362	0	0
	Total Revenues from Local Sources	20-1XXX	43,090	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	0	100,000
	Preschool Education Aid	20-3218	241,621	583,717	542,304
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	11,845	0	0
	Other Restricted Entitlements	20-32XX	6,600	0	0
	Total Revenues from State Sources		260,066	583,717	642,304

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	30,778	51,926	41,548
	Title II	20-4451-4455	7,268	7,522	7,522
	Title IV	20-4471-4474	10,000	10,000	10,000
	ARP-IDEA Preschool	20-4409	963	0	0
	ARP-IDEA Basic	20-4419	11,296	0	0
	IDEA Part B (Handicapped)	20-4420-4429	62,003	62,908	56,618
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	50,000	0	0
	ARP-ESSER	20-4540	16,770	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	25,000	0	0
	Other	20-4XXX	27,839	30,119	20,999
	CRRSA Act-Mental Health Grant	20-4536	30,848	0	0
	Total Revenues from Federal Sources			272,765	162,475
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	42,711	135,576
Special Revenue Fund Revenues	Total Grants and Entitlements		570,105	788,903	914,567
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	283,863	283,713	288,313
	Total Revenues from Local Sources		283,863	283,713	288,313
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		283,863	283,713	288,313
	Actual Revenues (Over)/Under Expenditures		-1	0	0
Debt Service Fund Revenues	Total Repayment of Debt		283,862	283,713	288,313
All Fund Revenues	Total Revenues/Sources		7,543,945	8,694,846	9,138,095
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	42,711	135,576
	Total Revenues/Sources Net of Transfers		7,543,945	8,652,135	9,002,519

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,491,513	1,714,515	1,651,467
	Special Education-Instruction	11-2XX-100-XXX	543,966	632,755	601,612
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	17,375	33,150	19,125
	School-Sponsored Athletics-Instruction	11-402-100-XXX	2,500	2,900	1,300
	Before/After School Programs	11-421-XXX-XXX	17,373	13,379	15,900
	Summer School	11-422-XXX-XXX	0	0	11,725
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,829,303	1,815,147	2,345,774
	Undistributed Expenditures-Health Services	11-000-213-XXX	61,316	73,020	79,913
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	207,791	239,750	207,519
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	44,389	37,000	45,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	268,654	400,119	222,163
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	57,500	50,674	29,133
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	1,208	5,064	1,100
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	265,640	272,070	228,454
	Undistributed Expenditures-Central Services	11-000-251-XXX	140,848	152,836	173,911
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	398,758	442,538	451,185
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	295,258	376,725	430,231
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	952,622	1,002,381	921,324
	Total Undistributed Expenditures		4,523,287	4,867,324	5,135,707
General Fund Current Expenses	Total General Current Expense		6,596,014	7,264,023	7,436,836
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	93,964	358,207	498,379
	Total Capital Outlay		93,964	358,207	498,379
General Fund Expenses and Transfers	General Fund Grand Total		6,689,978	7,622,230	7,935,215
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	100,247	308,787	316,349
	Support Services	20-218-200-XXX	97,724	302,641	416,459
	Facility Acquisition and Construction Services	20-218-400-XXX	43,650	15,000	45,072
	Total Preschool Education Aid	20-218-XXX-XXX	241,621	626,428	777,880

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	11,845	0	0
	Other	20-XXX-XXX-XXX	6,600	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	260,066	626,428	777,880
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	30,778	51,926	41,548
	Title II	20-XXX-XXX-XXX	7,268	7,522	7,522
	Title IV	20-XXX-XXX-XXX	10,000	10,000	10,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	62,003	62,908	56,618
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	11,296	0	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	963	0	0
	Other	20-XXX-XXX-XXX	27,839	30,119	20,999
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	25,000	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	30,848	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	16,770	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	50,000	0	0
	Total Federal Projects	20-XXX-XXX-XXX	272,765	162,475	136,687
	Special Revenue Fund Expenses	Total Special Revenue Funds		570,105	788,903
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	283,862	283,713	288,313
	Total Debt Service Funds		283,862	283,713	288,313
All Fund Expenses	Total Expenditures/Appropriations		7,543,945	8,694,846	9,138,095
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	42,711	135,576
	Total Expenditures Net of Transfers		7,543,945	8,652,135	9,002,519

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	447,220	427,450	490,230	250,000
	Repayment of Debt	-954	-953	-953	-953
Restricted for General Operating Budget	Capital Reserve	874,424	990,172	690,172	250,000
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	204,201	169,201	133,641	100,000
	Legal Reserve	0	0	0	0
	Unemployment Fund	47,080	47,080	47,080	47,080
	Tuition Reserve	328,000	317,000	165,000	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	37,875	44,175	44,175	44,175
	Scholarship Fund	9,119	8,635	8,635	8,635
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$17,248	\$18,761	\$20,218	\$21,448	\$19,993
Total Classroom Instruction	\$10,907	\$11,205	\$11,874	\$12,740	\$11,897
Classroom-Salaries and Benefits	\$10,434	\$10,655	\$11,350	\$12,203	\$11,236
Classroom-General Supplies and Textbooks	\$98	\$176	\$183	\$186	\$188
Classroom-Purchased Services	\$375	\$374	\$341	\$351	\$473
Total Support Services	\$2,501	\$3,581	\$4,294	\$4,479	\$4,082
Support Services-Salaries and Benefits	\$1,883	\$2,560	\$3,060	\$3,209	\$2,830
Total Administrative Costs	\$1,980	\$2,003	\$1,843	\$1,913	\$1,774
Administration Salaries and Benefits	\$1,782	\$1,542	\$1,323	\$1,320	\$1,077
Total Operations and Maintenance of Plant	\$1,491	\$1,790	\$1,737	\$1,837	\$1,845
Operations and Maintenance-Salaries and Benefits	\$680	\$783	\$674	\$685	\$572
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$107	\$105	\$174	\$177	\$100
Total Equipment Costs	\$0	\$175	\$56	\$57	\$171
Legal Costs	\$35	\$43	\$30	\$30	\$34
Employee Benefits as a percentage of salaries*	32.11%	31.53%	30.38%	29.12%	29.31%

*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 2023-24 revised appropriations and the 2024-25 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	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
Special Education Services	Shared LDTC	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	4,603,141
	(D) Total School Levy	4,891,454
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	157,849,400
	(H) Estimated Equalized Valuation (as of 10/01/23)	258,092,544
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.9162
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	3.0988
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.7835
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.8952

Employee Contract List for District

Name	Category	Measure
John Nittolo	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$147,500
	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)	\$0
	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	None Reported
	Additional Comment 3	None Reported
Shared Business Administrator	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$104,000
	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	07/01/24
	End Date of Contract	06/30/25
	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
	Additional Comment 2	None Reported
Additional Comment 3	None Reported	