

Oxford Township Board of Education  
 2009-2010  
**Proposed Budget**

03/18/2009

WARREN - OXFORD TWP  
 Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2007 Actual	October 15, 2008 Actual	October 15, 2009 Estimated
Pupils on Roll Regular Full-Time	256	252	262
Pupils on Roll - Special Full-Time	44	42	41
Private School Placements	2		
Pupils Sent to Other Districts-Reg Prog	108	98	100
Pupils Sent to Other Dists-Spec Ed Prog	21	20	16
Pupils in State Facilities	2	1	1

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WARREN - OXFORD TWP  
Advertised Revenues

Budget Category	Account	2007-08 Actual	2008-09 Revised	2009-10 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		29,333	
Transfers from Other Funds	10-5200	87,835		
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,269,312	3,234,572	3,234,572
Tuition	10-1300			21,250
Interest Earned on Current Expense Emergency Res	10-1XXX			50
Interest Earned on Capital Reserve Funds	10-1XXX	100	100	50
Unrestricted Miscellaneous Revenues	10-1XXX	33,541	35,950	30,440
SUBTOTAL		3,302,953	3,270,622	3,286,362
Revenues from State Sources:				
Core Curriculum Standards Aid	10-3111	1,859,663		
Transportation Aid	10-3120	87,045		
Special Education Aid	10-3130	162,031		
Extraordinary Aid	10-3131	25,841	26,730	36,814
Consolidated Aid	10-3195	52,775		
Additional Formula Aid	10-3196	132,555		
Other State Aids	10-3XXX	1,896		
Categorical Special Education Aid	10-3132		211,672	216,789
Equalization Aid	10-3176		2,138,515	2,100,343
Categorical Security Aid	10-3177		31,436	31,945
Categorical Transportation Aid	10-3121		152,310	184,856
SUBTOTAL		2,321,806	2,560,663	2,570,747
Adjustment for Prior Year Encumbrances			55,243	
Actual Revenues (Over)/Under Expenditures		-96,622		
TOTAL OPERATING BUDGET		5,615,972	5,915,861	5,857,109
GRANTS AND ENTITLEMENTS				
Revenues from State Sources:				
Instructional Supplement Aid	20-3214	15,099		
Other Restricted Entitlements	20-32XX	1,010		
TOTAL REVENUES FROM STATE SOURCES		16,109		

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Revenues from Federal Sources:				
Title I	20-4411-4416	24,321	22,168	41,125
I.D.E.A. Part B (Handicapped)	20-4420-4429	80,140	75,132	68,909
Other	20-4XXX	68,281	45,624	41,946
TOTAL REVENUES FROM FEDERAL SOURCES		172,742	142,924	151,980
TOTAL GRANTS AND ENTITLEMENTS		188,851	142,924	151,980
REPAYMENT OF DEBT				
Revenues from Local Sources:				
Local Tax Levy	40-1210	288,656	289,414	289,927
TOTAL REVENUES FROM LOCAL SOURCES		288,656	289,414	289,927
TOTAL LOCAL REPAYMENT OF DEBT		288,656	289,414	289,927
TOTAL REPAYMENT OF DEBT		288,656	289,414	289,927
TOTAL REVENUES/SOURCES		6,093,479	6,348,199	6,299,016

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WARREN - OXFORD TWP  
Advertised Appropriations

Budget Category	Account	2007-08 Expenditures	2008-09 Rev. Approp.	2009-10 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	1,182,815	1,142,965	1,254,262
Special Education	11-2XX-100-XXX	388,022	570,652	636,999
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	5,000	5,000	7,000
School Sponsored Athletics	11-402-100-XXX	2,700	2,700	2,700
Support Services:				
Tuition	11-000-100-XXX	2,112,014	1,897,846	1,647,974
Health Services	11-000-213-XXX	59,540	63,642	72,392
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	129,249	202,690	164,504
Child Study Teams	11-000-219-XXX	155,615	195,062	221,499
Educational Media Services - School Library	11-000-222-XXX	73,983	18,234	36,950
Instructional Staff Training Services	11-000-223-XXX	2,301	9,300	2,000
General Administration	11-000-230-XXX	206,869	240,363	244,710
School Administration	11-000-240-XXX	102,630	107,140	109,838
Central Svcs & Admin Info Technology	11-000-25X-XXX	100,718	137,522	139,389
Operation and Maintenance of Plant Services	11-000-26X-XXX	317,697	374,789	409,790
Student Transportation Services	11-000-270-XXX	226,945	239,872	233,075
Interest Earned on Current Expense Emergency Res	10-607			50
Personal Services - Employee Benefits	11-XXX-XXX-2XX	536,134	593,712	641,201
Total Support Services Expenditures		4,023,695	4,080,172	3,923,322
TOTAL GENERAL CURRENT EXPENSE		5,602,232	5,801,489	5,824,333
CAPITAL EXPENDITURES				
Interest Earned on Capital Reserve	10-604		100	50
Equipment	12-XXX-XXX-73X	1,169	27,804	
Facilities Acquisition and Construction Services	12-000-4XX-XXX		56,500	
TOTAL CAPITAL EXPENDITURES		1,169	84,404	50
Transfer of Funds to Charter Schools	10-000-100-56X	12,571	29,968	32,726
OPERATING BUDGET GRAND TOTAL		5,615,972	5,915,861	5,857,109
SPECIAL GRANTS AND ENTITLEMENTS				
Support Services	20-214-200-XXX	15,099		

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TOTAL INSTRUCTIONAL SUPPLEMENT AID		15,099		
Other State Projects:				
Other Special Projects	20-XXX-XXX-XXX	1,010		
Total State Projects		16,109		
Federal Projects:				
Title I	20-XXX-XXX-XXX	24,321	22,168	41,125
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	80,140	75,132	68,909
Other Special Projects	20-XXX-XXX-XXX	68,281	45,624	41,946
Total Federal Projects		172,742	142,924	151,980
TOTAL GRANTS AND ENTITLEMENTS		188,851	142,924	151,980
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	288,656	289,414	289,927
TOTAL REPAYMENT OF DEBT		288,656	289,414	289,927
Total Expenditures		6,093,479	6,348,199	6,299,016
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
Local Contrib-Transfer to Grants & Entitlements	11-1XX-100-930			
Capital Reserve - Transfer to Repayment of Debt	12-000-400-933			
Transfer Property Sale Proceeds to Debt Svc Res	11-000-520-934			
TOTAL EXPENDITURES NET OF TRANSFERS		6,093,479	6,348,199	6,299,016

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WARREN - OXFORD TWP  
Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2007	Audited Balance 6/30/2008	Estimated Balance 6/30/2009	Estimated Balance 6/30/2010
Unreserved:				
General Operating Budget	145,498	177,927	158,594	158,594
Repayment of Debt	0	0	0	0
Reserved for Specific Purposes:				
General Operating Budget:				
Capital Reserve	20,050	20,150	20,250	20,300
Adult Education Programs	0	0	0	0
Maintenance Reserve	0	0	0	0
Legal Reserve	38,780	0	0	0
Tuition Reserve	90,000	150,000	150,000	150,000
Current Expense Emergency Reserve	0	25,000	25,000	25,050
Reserved for Repayment of Debt	0	0	0	0

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WARREN - OXFORD TWP  
Advertised Per Pupil Cost Calculations  
2009 - 2010

	2006-07 Actual	2007-08 Actual	2008-09 Original Budget	2008-09 Revised Budget	2009-2010 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	10048	10964	11720	12547	13100
Total Classroom Instruction	5471	6655	6904	7277	7785
Classroom-Salaries and Benefits	5286	6460	6513	6950	7551
Classroom-General Supplies and Textbooks	153	81	177	169	159
Classroom-Purchased Services and Other	31	114	214	158	75
Total Support Services	1727	1715	1796	1959	1922
Support Services-Salaries and Benefits	1257	1297	1379	1478	1482
Total Administrative Costs	1563	1506	1576	1824	1805
Administration-Salaries and Benefits	1235	1283	1310	1413	1453
Total Operations and Maintenance of Plant	1262	1063	1310	1347	1425
Operations & Maintenance of Plant-Salary & Ben.	470	383	504	532	562
Total Food Services Costs				0	0
Total Extracurricular Costs	25	26	25	26	32
Total Equipment Costs	131	4	0	95	0
Employee Benefits as a % of Salaries	26.4	23.3	23.1	22.6	21.9

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the 2009 Comparative Spending Guide and can be found on the Department of Education's Internet address: <http://www.state.nj.us/education> under Finance, when available. This publication is available in the board office and public libraries. The same calculations were performed using the 2008-09 revised appropriations and 2009-10 budgeted appropriations presented in this advertised budget. Total 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