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05/19/2011

WARREN - OXFORD TWP

Advertised Enrollments

ENROLLMENT CATEGORY	October 15, 2009 Actual	October 15, 2010 Actual	October 15, 2011 Estimated
Pupils on Roll Regular Full-Time	241	234	240
Pupils on Roll - Special Full-Time	47	61	55
Subtotal - Pupils On Roll	288	295	295
Private School Placements		3	3
Pupils Sent to Other Districts-Reg Prog	99	88	104
Pupils Sent to Other Dists-Spec Ed Prog	17	14	4
Pupils Received	4	5	10

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WARREN - OXFORD TWP

Advertised Revenues

Budget Category	Account	2009-10 Actual	2010-11 Revised	2011-12 Anticipated
OPERATING BUDGET				
Budgeted Fund Balance - Operating Budget	10-303		95,000	56,000
Withdrawal from Maint. Reserve	10-310		25,000	
Withdrawal from Tuition Reserve-for Tuition adj.	10-311		271,800	135,000
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,234,572	3,286,838	3,230,838
Tuition	10-1300		20,000	30,000
Interest Earned on Current Expense Emergency Res	10-1XXX		75	50
Interest Earned on Maintenance Reserve	10-1XXX		50	40
Interest Earned on Capital Reserve Funds	10-1XXX	50	25	25
Unrestricted Miscellaneous Revenues	10-1XXX	60,323	6,142	20,050
SUBTOTAL		3,294,945	3,313,130	3,281,003

Revenues from State Sources:				
Extraordinary Aid	10-3131	30,395		35,000
Other State Aids	10-3XXX	1,691		
Categorical Special Education Aid	10-3132	216,789	202,573	202,573
Equalization Aid	10-3176	1,719,244	2,004,465	2,004,465
Categorical Security Aid	10-3177	31,945	28,382	28,382
Categorical Transportation Aid	10-3121	133,327	6,009	64,580
SUBTOTAL		2,133,391	2,241,429	2,335,000
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	3,534		
Equalization Aid - ARRA ESF	16-4520	366,896		
Equalization Aid - ARRA GSF	17-4521	14,203		
Education Jobs Fund	18-4522			83,977
SUBTOTAL		384,633		83,977
Adjustment for Prior Year Encumbrances			28,113	
Actual Revenues (Over)/Under Expenditures		-233,171		
TOTAL OPERATING BUDGET		5,579,798	5,974,472	5,890,980
GRANTS AND ENTITLEMENTS				
Revenues from Federal Sources:				
Title I	20-4411-4416	21,886	17,291	19,800
Title II	20-4451-4455		12,917	10,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	74,808	74,235	70,635
Other	20-4XXX	43,893	28,717	25,175
TOTAL REVENUES FROM FEDERAL SOURCES		140,587	133,160	125,610
TOTAL GRANTS AND ENTITLEMENTS		140,587	133,160	125,610
REPAYMENT OF DEBT				
Revenues from Local Sources:				
Local Tax Levy	40-1210	289,927	305,751	299,034
TOTAL REVENUES FROM LOCAL SOURCES		289,927	305,751	299,034
Revenues from State Sources:				
Debt Service Aid Type II	40-3160		14,471	8,203
TOTAL LOCAL REPAYMENT OF DEBT		289,927	320,222	307,237
Actual Revenues (Over)/Under Expenditures		-1		
TOTAL REPAYMENT OF DEBT		289,926	320,222	307,237
TOTAL REVENUES/SOURCES		6,010,311	6,427,854	6,323,827

WARREN - OXFORD TWP

Advertised Appropriations

Budget Category	Account	2009-10 Expenditures	2010-11 Rev. Approp.	2011-12 Appropriations
GENERAL CURRENT EXPENSE				
Instruction:				
Regular Programs	11-1XX-100-XXX	1,342,152	1,268,455	1,243,755
Special Education	11-2XX-100-XXX	501,190	538,460	447,780
School-Spon. Co/Extra-Curr. Activities	11-401-100-XXX	6,800	7,000	7,000
School Sponsored Athletics	11-402-100-XXX	2,700	2,700	2,700

Before/After School Programs	11-421-XXX-XXX		9,000	14,500
Support Services:				
Tuition	11-000-100-XXX	1,649,352	1,935,381	1,897,142
Health Services	11-000-213-XXX	71,348	58,253	51,790
Speech, OT, PT, Related & Extraordinary Services	11-000-216,217	151,847	164,653	228,570
Child Study Teams	11-000-219-XXX	196,765	214,694	215,646
Educational Media Services - School Library	11-000-222-XXX	36,921	49,619	54,264
Instructional Staff Training Services	11-000-223-XXX	1,400	100	100
General Administration	11-000-230-XXX	246,281	229,615	226,213
School Administration	11-000-240-XXX	109,987	111,920	113,886
Central Svcs & Admin Info Technology	11-000-25X-XXX	141,306	118,058	117,503
Interest Earned on Maintenance Reserve	10-606		50	40
Operation and Maintenance of Plant Services	11-000-26X-XXX	375,422	376,645	342,451
Student Transportation Services	11-000-270-XXX	131,361	153,802	189,529
Interest Earned on Current Expense Emergency Res	10-607		75	50
Personal Services - Employee Benefits	11-XXX-XXX-2XX	564,049	634,043	680,614
Total Support Services Expenditures		3,676,039	4,046,783	4,117,708
TOTAL GENERAL CURRENT EXPENSE		5,528,881	5,872,523	5,833,533
CAPITAL EXPENDITURES				
Interest Earned on Capital Reserve	10-604		25	25
Equipment	12-XXX-XXX-73X	20,472		
Facilities Acquisition and Construction Services	12-000-4XX-XXX		61,023	27,506
TOTAL CAPITAL EXPENDITURES		20,472	61,048	27,531
Transfer of Funds to Charter Schools	10-000-100-56X	30,445	40,901	29,916
OPERATING BUDGET GRAND TOTAL		5,579,798	5,974,472	5,890,980
SPECIAL GRANTS AND ENTITLEMENTS				
Title I	20-XXX-XXX-XXX	21,886	17,291	19,800
Federal Projects:				
Title II	20-XXX-XXX-XXX		12,917	10,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	74,808	74,235	70,635
Other Special Projects	20-XXX-XXX-XXX	43,893	28,717	25,175
Total Federal Projects		140,587	133,160	125,610
TOTAL GRANTS AND ENTITLEMENTS		140,587	133,160	125,610
REPAYMENT OF DEBT				
Repayment of Debt - Regular	40-701-510-XXX	289,926	320,222	307,237
TOTAL REPAYMENT OF DEBT		289,926	320,222	307,237
Total Expenditures		6,010,311	6,427,854	6,323,827
DEDUCT EXPENDITURES INCLUDED IN MULTIPLE FUNDS DUE TO TRANSFERS:				
	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		6,010,311	6,427,854	6,323,827

WARREN - OXFORD TWP

Advertised Recapitulation of Balance

Budget Category	Audited Balance 6/30/2009	Audited Balance 6/30/2010	Estimated Balance 6/30/2011	Estimated Balance 6/30/2012
Unassigned:				
General Operating Budget	219,459	339,185	259,185	203,185
Repayment of Debt	0	1	0	0
Restricted for Specific Purposes:				
General Operating Budget:				
Capital Reserve	20,250	20,350	20,375	20,400
Adult Education Programs	0	0	0	0
Maintenance Reserve	50,000	50,000	25,050	25,090
Legal Reserve	0	0	0	0
Tuition Reserve	271,800	406,800	135,000	0
Current Expense Emergency Reserve	75,000	75,000	75,075	75,125
Restricted for Repayment of Debt	0	0	0	0

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WARREN - OXFORD TWP

Advertised Per Pupil Cost Calculations

2011 - 2012

	2008-09 Actual	2009-10 Actual	2010-11 Original Budget	2010-11 Revised Budget	2011-2012 Proposed Budget
Per Pupil Cost Calculations:	(1)	(2)	(3)	(4)	(5)
Total Comparative Per Pupil Cost	12220	11778	13182	12824	12788
Total Classroom Instruction	7184	7864	7904	7722	7651
Classroom-Salaries and Benefits	6832	7598	7745	7543	7460
Classroom-General Supplies and Textbooks	240	194	80	83	100
Classroom-Purchased Services and Other	113	72	79	96	92
Total Support Services	1888	1879	2066	1968	2068
Support Services-Salaries and Benefits	1478	1455	1534	1451	1480
Total Administrative Costs	1788	1905	1797	1750	1747
Administration-Salaries and Benefits	1416	1527	1607	1558	1573
Legal Costs	0	62	44	42	43
Total Operations and Maintenance of Plant	1232	1375	1381	1352	1287
Operations & Maintenance of Plant-Salary & Ben.	494	566	599	581	574
Total Food Services Costs	0	0	0	0	0
Total Extracurricular Costs	33	33	34	33	33
Total Equipment Costs	96	71	0	0	0
Employee Benefits as a % of Salaries	23.0	21.2	23.6	23.7	26.3

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations

are contained in the 2011 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 2010-11 revised appropriations and 2011-12 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.

WARREN - OXFORD TWP

Shared Services -- Description of Shared Services

Oxford will share the following services during the 2011-12 school year:

1. Curriculum Writer - shared with Washington Twp., Washington Boro, Mansfield, Warren Hills Regional, and Franklin Township.
2. LDTC (Learning Disabled Teaching Consultant) - shared 40% Oxford and 60% Washington Boro.
3. Spanish Teacher - shared 40% Oxford and 50% Washington Boro.
4. Behavior Therapist - shared with Washington Twp., Washington Boro, Mansfield, Warren Hills Regional, and Franklin Township.
5. Special Education Transportation - Sussex County Co-Op.
6. Non-Public Transportation - Warren County Special Services.
7. Instructional & Custodial Supplies - Hunterdon County ESC.
8. Grounds Maintenance, Plowing, Recycling, Garbage - Township of Oxford.
9. Professional Development - participate with Warren County and cluster.
10. Paraprofessionals - share special education aides with Warren Hills.
11. Social Worker - shared with Franklin Township on an as needed basis.
12. District Website - lists links to Township Recreational Organizations.

WARREN - OXFORD TWP

22a. Estimated Tax Rate Information

A. Estimated 11-12 School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	3,230,838 (A)
Estimated Net Taxable Valuation (as of 10/01/2010)	207,389,892 (B)
Estimated 11-12 General Fund School Tax Rate=(A)/(B)X100	1.5579 (C)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	3,529,872 (D)
Estimated Net Taxable Valuation (as of 10/01/2010)	207,389,892 (E)
Estimated 11-12 Total School Tax Rate=(D)/(E)X100	1.7020 (F)

B. Estimated 11-12 Equalized School Tax Rate

WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS

General Fund School Levy	3,230,838 (G)
Estimated Equalized Valuation (as of 10/01/2010)	219,590,690 (H)
Estimated 11-12 Equalized General Fund School Tax Rate=(G)/(H)X100	1.4713 (I)

WITH REPAYMENT OF DEBT AND ADJUSTMENTS

Total School Levy	3,529,872 (J)
Estimated Equalized Valuation (as of 10/01/2010)	219,590,690 (K)
Estimated 11-12 Equalized Total School Tax Rate=(J)/(K)X100	1.6075 (L)

WARREN - OXFORD TWP

17. Salaries and Benefits of Certain District Employees

Name	Robert Magnuson
Job Title	Superintendent Principal
Base Annual Salary	127,401
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2006
Ending Date of Contract	06/30/2011
Annual Work Days	260
Annual Vacation Days	25
Annual Sick Days	10
Annual Personal Days	5
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:
Allowances 1,665

User Friendly budget

Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0

Post-Employment Benefits 0

Description of:

- Buyback of Sick Days
- Buyback of Vac. Days
- Buyback of Personal Days
- Other Post-Emp. Benefits
- Other Post-Emp. Benefits
- Other Post-Emp. Benefits

In-Kind and Other Remuneration 2,450

Description of:

- Annual Buyback of Sick Days
- Annual Buyback of Vac. Days
- Annual Buyback of Personal Days
- All Other In-Kind/Remuneration

Additional Comments

WARREN - OXFORD TWP

17. Salaries and Benefits of Certain District Employees

Name	Milissa Dachisen
Job Title	Vice Principal
	Director of Special Services
Base Annual Salary	111,070
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2010
Ending Date of Contract	06/30/2011
Annual Work Days	260
Annual Vacation Days	20
Annual Sick Days	12
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	0

Description-Other Non-working Days

Benefits:

Allowances	850
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0

Post-Employment Benefits 0

Description of:

- Buyback of Sick Days
- Buyback of Vac. Days
- Buyback of Personal Days
- Other Post-Emp. Benefits
- Other Post-Emp. Benefits
- Other Post-Emp. Benefits

In-Kind and Other Remuneration 0

Description of:

- Annual Buyback of Sick Days
- Annual Buyback of Vac. Days
- Annual Buyback of Personal Days
- All Other In-Kind/Remuneration

Additional Comments

WARREN - OXFORD TWP

17. Salaries and Benefits of Certain District Employees

Name	Patricia Martucci
Job Title	Business Administrator Board Secretary/Purchasing Agt
Base Annual Salary	90,500
FTE	1.0
Shared with Another District?	N
Member of Collective Bargaining ?	N
Contract Terms:	
Beginning Date of Contract	07/01/2010
Ending Date of Contract	06/30/2011
Annual Work Days	260
Annual Vacation Days	25

User Friendly budget

Annual Sick Days	12
Annual Personal Days	3
Annual Consulting Days	0
Other Non-working days	0
Description-Other Non-working Days	

Benefits:

Allowances	1,165
Bonuses	0
Stipends	0
District Contributions above Teacher amount for:	
Health Insurance	0
Dental Insurance	0
Life Insurance	0
Other Insurances	0
Retirement Plans	0

Post-Employment Benefits 0

Description of:

- Buyback of Sick Days
- Buyback of Vac. Days
- Buyback of Personal Days
- Other Post-Emp. Benefits
- Other Post-Emp. Benefits
- Other Post-Emp. Benefits

In-Kind and Other Remuneration 0

Description of:

- Annual Buyback of Sick Days
- Annual Buyback of Vac. Days
- Annual Buyback of Personal Days
- All Other In-Kind/Remuneration

Additional Comments