

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	216.0	203.0	205.0
On Roll Special Ed Full-Time	50.0	46.0	48.0
On Roll Subtotal	266.0	249.0	253.0
In Private School Placements	2.0	2.0	0.0
Sent to Other Districts Regular	97.0	85.0	81.0
Sent to Other Districts Special Ed	10.0	12.0	18.0
Received	16.0	12.0	19.0

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed	
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	3,950,009	4,043,150	4,135,026	
	Total Tuition	10-1300	237,390	152,749	40,764	
	Transportation Fees from Individuals	10-1410	0	4,000	3,000	
	Unrestricted Miscellaneous Revenues	10-1XXX	12,517	42,000	30,301	
	Interest Earned on Maintenance Reserve	10-1XXX	0	7	1	
	Interest Earned on Capital Reserve Funds	10-1XXX	0	60	1	
	Total Revenues from Local Sources			4,199,916	4,241,966	4,209,093
General Fund Revenues from State Sources	School Choice Aid	10-3116	166,736	180,884	174,180	
	Categorical Transportation Aid	10-3121	157,585	157,585	157,585	
	Extraordinary Aid	10-3131	117,561	55,000	72,338	
	Categorical Special Education Aid	10-3132	271,037	271,037	271,037	
	Equalization Aid	10-3176	2,142,884	2,128,685	1,937,994	
	Categorical Security Aid	10-3177	35,263	35,263	35,263	
	Total Revenues from State Sources			2,891,066	2,828,454	2,648,397
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	7,517	5,500	5,500	
	Total Revenues from Federal Sources			7,517	5,500	5,500
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	0	108,000	
	Withdrawal from Capital Reserve for Local Share	10-307	0	165,000	100,000	
	Withdrawal from Maintenance Reserve	10-310	0	20,000	15,000	
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	173,000	199,000	
	Actual Revenues (Over)/Under Expenditures			-125,160	0	0
General Fund Revenues	Total Operating Budget			6,973,339	7,433,920	7,284,990
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	30,793	30,000	28,612	
	Title II	20-4451-4455	6,370	6,000	6,000	
	Title IV	20-4471-4474	9,976	10,000	10,000	
	I.D.E.A. Part B (Handicapped)	20-4420-4429	60,998	60,600	59,600	
	CARES Act Education Stabilization Fund	20-4530	11,490	0	0	
	Other	20-4XXX	24,192	24,000	24,000	
	Total Revenues from Federal Sources			143,819	130,600	128,212

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		143,819	130,600	128,212
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	278,163	275,714	283,812
	Total Revenues from Local Sources		278,163	275,714	283,812
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	2,970	0
	Total Local Repayment of Debt		278,163	278,684	283,812
	Actual Revenues (Over)/Under Expenditures		-2,970	0	0
Debt Service Fund Revenues	Total Repayment of Debt		275,193	278,684	283,812
All Fund Revenues	Total Revenues/Sources		7,392,351	7,843,204	7,697,014
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		7,392,351	7,843,204	7,697,014

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,578,378	1,774,002	1,712,705
	Special Education-Instruction	11-2XX-100-XXX	679,153	499,385	526,460
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	18,230	16,635	19,100
	School-Sponsored Athletics-Instruction	11-402-100-XXX	0	3,100	2,500
	Before/After School Programs	11-421-XXX-XXX	25,638	33,235	29,633
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,197,270	2,128,727	1,951,569
	Undistributed Expenditures-Health Services	11-000-213-XXX	73,591	68,300	70,822
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	155,384	207,723	186,934
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	18,516	53,047	19,972
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	258,586	241,702	249,678
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	49,102	61,915	63,398
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	0	100	100
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	238,709	251,704	253,888
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	200	1,650	0
	Undistributed Expenditures-Central Services	11-000-251-XXX	128,309	130,305	132,512
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	319,021	361,717	415,914
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	231,458	252,463	383,771
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	873,385	1,112,923	1,094,660
	Total Undistributed Expenditures		4,543,531	4,872,276	4,823,218
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	7	1
General Fund Current Expenses	Total General Current Expense		6,844,930	7,198,640	7,113,617
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	91,882	223,207	158,207
	Interest Deposit to Capital Reserve	10-604	0	60	1
	Total Capital Outlay		91,882	223,267	158,208
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	36,527	12,013	13,165
	General Fund Grand Total		6,973,339	7,433,920	7,284,990

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	30,793	30,000	28,612
	Title II	20-XXX-XXX-XXX	6,370	6,000	6,000
	Title IV	20-XXX-XXX-XXX	9,976	10,000	10,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	60,998	60,600	59,600
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	11,490	0	0
	Other	20-XXX-XXX-XXX	24,192	24,000	24,000
	Total Federal Projects	20-XXX-XXX-XXX	143,819	130,600	128,212
Special Revenue Fund Expenses	Total Special Revenue Funds		143,819	130,600	128,212
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	275,193	278,684	283,812
	Total Debt Service Funds		275,193	278,684	283,812
All Fund Expenses	Total Expenditures/Appropriations		7,392,351	7,843,204	7,697,014
Expenses Net of Transfers	Total Expenditures Net of Transfers		7,392,351	7,843,204	7,697,014

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	518,369	489,513	324,573	224,574
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	64,188	39,195	19,202	4,203
	Legal Reserve	0	0	0	0
	Tuition Reserve	333,000	372,000	199,000	0
	Current Expense Emergency Reserve	44	200,000	200,000	200,000
	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	280,001	347,518	347,518	239,518
	Repayment of Debt	0	2,970	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,251	\$16,689	\$18,143	\$19,425	\$18,961
Total Classroom Instruction	\$10,442	\$10,937	\$11,791	\$12,403	\$11,999
Classroom-Salaries and Benefits	\$9,971	\$10,528	\$11,153	\$11,723	\$11,337
Classroom-General Supplies and Textbooks	\$62	\$66	\$156	\$155	\$164
Classroom-Purchased Services	\$409	\$342	\$481	\$526	\$498
Total Support Services	\$2,808	\$2,563	\$2,911	\$3,192	\$2,940
Support Services-Salaries and Benefits	\$2,186	\$2,119	\$2,205	\$2,421	\$2,254
Total Administrative Costs	\$1,617	\$1,736	\$1,857	\$2,038	\$2,025
Administration Salaries and Benefits	\$1,479	\$1,590	\$1,689	\$1,854	\$1,859
Total Operations and Maintenance of Plant	\$1,276	\$1,340	\$1,450	\$1,645	\$1,846
Operations and Maintenance-Salaries and Benefits	\$539	\$611	\$589	\$703	\$742
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$86	\$88	\$99	\$108	\$117
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$9	\$18	\$10	\$11	\$10
Employee Benefits as a percentage of salaries*	27.55%	28.08%	35.36%	35.99%	35.92%

*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 2020-21 revised appropriations and the 2021-22 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 - sharing social worker with Franklin Township	0
Special Education Services	Sending students to other local LEA's (Lopatcong) 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
	CST Director is filling the LDTC role to reduce staffing	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	Use WCSSSD joint transportation routes to share and save on busing costs	0

Estimated Tax Rates

Municipality	Category	Amount
Oxford Township	(A) General Fund School Levy	4,135,026
	(D) Total School Levy	4,418,838
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	158,385,100
	(H) Estimated Equalized Valuation (as of 10/01/20)	187,415,809
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.6107
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.7899
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	2.2063
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.3578

Employee Contract List for District

Name	Category	Measure
Julie Rienzi	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	LDTc
	Base Annual Salary Amount	\$84,050
	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	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	12
	Description of Other Contracted Non-Working Days	District holidays
	Total Allowances Amount	\$1,170
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$2,500
	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	\$23,082
	Contractual Post-Employment Benefit Description of Payout of Sick days	Capped
	Contractual Post-Employment Benefit Description of Payout of Vacation days	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
Julie Rienzi	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
Nancy DeRiso	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$102,991
	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	07/01/20
	End Date of Contract	06/30/21
	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	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	12
	Description of Other Contracted Non-Working Days	District holidays

Employee Contract List for District

Name	Category	Measure
Nancy DeRiso	Total Allowances Amount	\$9,950
	Total Bonuses Amount	\$1,287
	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	\$26,884
	Contractual Post-Employment Benefit Description of Payout of Sick days	Capped
	Contractual Post-Employment Benefit Description of Payout of Vacation days	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
	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	\$152,939
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Robert Magnuson	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	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	District 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)	\$5,000
	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
	Contractual Post-Employment Benefit Description of Payout of Vacation days	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
	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

Employee Contract List for District

Name	Category	Measure
Robert Magnuson	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