

Pupil Enrollment Categories	10-14-2016 Actual	10-13-2017 Actual	10-15-2018 Estimate
On Roll Regular Full-Time	246.0	234.0	239.0
On Roll Special Ed Full-Time	52.0	53.0	53.0
On Roll Subtotal	298.0	287.0	292.0
In Private School Placements	1.5	2.0	1.0
Sent to Other Districts Regular	92.0	95.0	99.0
Sent to Other Districts Special Ed	7.5	8.0	7.0
Received	10.0	8.0	11.0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	3,677,872	3,721,033	3,795,166
Total Tuition	10-1300	96,697	70,290	28,000
Transportation Fees From Individuals	10-1410	0	1,600	2,200
Unrestricted Miscellaneous Revenues	10-1XXX	45,249	40,820	52,044
Interest Earned On Current Expense Emergency Res	10-1XXX	0	1	0
Interest Earned On Maintenance Reserve	10-1XXX	0	8	20
Interest Earned On Capital Reserve Funds	10-1XXX	0	1	30
Subtotal - Revenues From Local Sources		3,819,818	3,833,753	3,877,460
Revenues from State Sources:				
School Choice Aid	10-3116	136,401	136,401	157,755
Categorical Transportation Aid	10-3121	130,857	130,857	157,585
Extraordinary Aid	10-3131	56,944	35,000	20,000
Categorical Special Education Aid	10-3132	221,657	221,657	271,037
Equalization Aid	10-3176	2,070,999	2,070,999	2,098,956
Categorical Security Aid	10-3177	29,944	29,944	35,263
Adjustment Aid	10-3178	7,179	7,179	0
Parcc Readiness Aid	10-3181	3,950	3,950	0
Per Pupil Growth Aid	10-3182	3,950	3,950	0
Professional Learning Community Aid	10-3183	3,840	3,840	0
Other State Aids	10-3XXX	348	0	0
Subtotal - Revenues From State Sources		2,666,069	2,643,777	2,740,596
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	7,327	5,124	6,222
Subtotal - Revenues From Federal Sources		7,327	5,124	6,222
Budgeted Fund Balance - Operating Budget	10-303	0	18,983	77,000

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Withdrawal From Cap Res-For Local Share	10-307	0	37,000	102,000
Withdrawal From Maint. Reserve	10-310	0	35,000	42,000
Withdrawal From Tuition Reserve-For Tuition Adj.	10-311	0	149,375	146,450
Withdrawal From Current Expense Emergency Rsv	10-312	0	10,000	8,081
Adjustment For Prior Year Encumbrances		0	341	0
Actual Revenues (Over)/Under Expenditures		134,261	0	0
Total Operating Budget		6,627,475	6,733,353	6,999,809
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	30,668	24,534	30,000
Title II	20-4451-4455	10,717	8,574	18,000
Title IV	20-4471-4474	0	0	10,000
I.D.E.A. Part B (Handicapped)	20-4420-4429	66,199	52,959	62,600
Other	20-4XXX	25,588	23,853	29,000
Total Revenues From Federal Sources		133,172	109,920	149,600
Total Grants And Entitlements		133,172	109,920	149,600
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	384,008	349,422	367,979
Total Revenues From Local Sources		384,008	349,422	367,979
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	67,714	65,841	82,895
Budgeted Fund Balance	40-303	0	0	1,339
Total Local Repayment Of Debt		451,722	415,263	452,213
Actual Revenues (Over)/Under Expenditures		-1,339	0	0

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Repayment Of Debt		450,383	415,263	452,213
Total Revenues/Sources		7,211,030	7,258,536	7,601,622
Total Revenues/Sources Net of Transfers		7,211,030	7,258,536	7,601,622

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,721,102	1,724,267	1,619,973
Special Education - Instruction	11-2XX-100-XXX	531,080	562,998	579,286
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	16,230	14,670	14,670
School-Sponsored Athletics - Instruction	11-402-100-XXX	900	3,600	3,600
Before/After School Programs	11-421-XXX-XXX	27,807	30,173	34,369
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,663,660	1,770,021	1,938,168
Undist. Expenditures - Health Services	11-000-213-XXX	59,702	61,485	63,089
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	191,231	169,285	177,563
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	49,893	50,918	37,912
Undist. Expenditures - Child Study Teams	11-000-219-XXX	253,015	260,748	340,543
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	40,293	47,004	55,232
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	263	100	100
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	226,126	243,562	246,266
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	126,315	6,615	6,615
Undist. Expend. - Central Services	11-000-251-XXX	126,661	136,340	124,969
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	358,369	362,011	357,187
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	274,564	297,684	187,653
Personal Services - Employee Benefits	11-XXX-XXX-2XX	846,776	878,500	993,200
Total Undistributed Expenditures		4,216,868	4,284,273	4,528,497
Interest Earned On Maintenance Reserve	10-606	0	8	20
Interest Earned On Current Expense Emergency Res	10-607	0	1	0
Total General Current Expense		6,513,987	6,619,990	6,780,415
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	58,207	58,207	160,207
Interest Deposit To Capital Reserve	10-604	0	1	30

Budget Category	Account	2016-17 Actual	2017-18 Revised	2018-19 Proposed
Total Capital Outlay		58,207	58,208	160,237
Transfer Of Funds To Charter Schools	10-000-100-56X	55,281	55,155	59,157
General Fund Grand Total		6,627,475	6,733,353	6,999,809
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	30,668	24,534	30,000
Title II	20-XXX-XXX-XXX	10,717	8,574	18,000
Title IV	20-XXX-XXX-XXX	0	0	10,000
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	66,199	52,959	62,600
Other	20-XXX-XXX-XXX	25,588	23,853	29,000
Total Federal Projects	20-XXX-XXX-XXX	133,172	109,920	149,600
Total Special Revenue Funds		133,172	109,920	149,600
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	450,383	415,263	452,213
Total Debt Service Funds		450,383	415,263	452,213
Total Expenditures/Appropriations		7,211,030	7,258,536	7,601,622
Total Expenditures Net of Transfers		7,211,030	7,258,536	7,601,622

Fund Balance Category	Budget Category	Audited Balance 06/30/2016	Audited Balance 06/30/2017	Estimated Balance 06/30/2018	Estimated Balance 06/30/2019
Unrestricted	General Operating Budget	353,983	372,257	325,274	248,274
Unrestricted	Repayment of Debt	0	1,339	1,339	0
Restricted for General Operating Budget	Capital Reserve	248,050	289,603	280,604	178,634
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	276,371	191,563	156,571	114,591
Restricted for General Operating Budget	Legal Reserve	0	0	0	0
Restricted for General Operating Budget	Tuition Reserve	308,247	295,825	146,450	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	123,893	18,080	8,081	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

Per Pupil Cost Calculations	2015-16 Actual Costs	2016-17 Actual Costs	2017-18 Original Budget	2017-18 Revised Budget	2018-19 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,845	\$15,654	\$15,916	\$16,086	\$16,162
Total Classroom Instruction	\$8,710	\$9,773	\$8,102	\$8,189	\$7,756
Classroom-Salaries and Benefits	\$8,393	\$9,181	\$7,612	\$7,694	\$7,294
Classroom-General Supplies and Textbooks	\$62	\$73	\$79	\$79	\$82
Classroom-Purchased Services	\$255	\$520	\$411	\$416	\$380
Total Support Services	\$2,057	\$2,408	\$5,133	\$5,187	\$5,790
Support Services-Salaries and Benefits	\$1,572	\$1,745	\$4,491	\$4,539	\$5,239
Total Administrative Costs	\$1,887	\$2,050	\$1,351	\$1,366	\$1,312
Administration Salaries and Benefits	\$1,770	\$1,914	\$1,199	\$1,212	\$1,153
Total Operations and Maintenance of Plant	\$1,125	\$1,329	\$1,266	\$1,279	\$1,240
Operations and Maintenance-Salaries and Benefits	\$482	\$477	\$405	\$410	\$414
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$48	\$75	\$64	\$65	\$63
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$8	\$19	\$17	\$18	\$10
Employee Benefits as a percentage of salaries*	26.41%	27.37%	28.56%	28.55%	31.99%

\*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 2017-18 revised appropriations and the 2018-19 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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Staffing - Other	Share a world language teacher with Washington Boro	0
Superintendent and Assistant Sup.	Mr. Magnuson fills the roles of superintendent and principal	135,000
Transportation Services, including Fuel	Use both WCSSSD and SCSSSD to provide special education transportation combining routes with other schools to save money where possible	0
Purchasing	We belong to three co-ops for purchasing HCESC, NJ ESC, and US Communities. This helps get the best prices.	0
Curriculum Services	We share two curriculum writers with several local districts to minimize the costs for all districts involved	0
Professional Staff Development	Participate in County-wide inservice and share other PD with local districts to save on the cost of PD for staff members	0
Technology Services	Use an outsourced third party who supports many local schools to save on labor costs for technology support	0
Insurance Coverages and Benefits	Participate in SAIF with other districts to reduce P&C insurance premiums	0

ID=Oxford Township

Category	Amount
(A) General Fund School Levy	3,795,166
(D) Total School Levy	4,163,145
(B) Estimated Net Taxable Valuation (as of 10/01/17)	159,171,600
(H) Estimated Equalized Valuation (as of 10/01/17)	175,957,992
(C) Estimated 2018-19 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.3843
(F) Estimated 2018-19 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.6155
(I) Estimated 2018-19 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	2.1569
(L) Estimated 2018-19 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.3660

Name=Nancy DeRiso

Category	Measure
Job Title	Business Administrator
Job Title II	None Reported
Base Annual Salary Amount	\$97,051
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	07/01/17
End Date of Contract	06/30/18
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	13
Description of Other Contracted Non-Working Days	Holiday
Total Allowances Amount	\$2,150
Total Bonuses Amount	\$1,200
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	\$24,091
Contractual Post-Employment Benefit Description of Payout of Sick days	Capped by law 18A-30:3.5(1)
Contractual Post-Employment Benefit Description of Payout of Vacation days	Per contract
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout per contract
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

Name=Nancy DeRiso

Category	Measure
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

Name=Robert Magnuson

Category	Measure
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$135,000
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	07/01/17
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	10
Contracted Number of Annual Personal Days	6
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	13
Description of Other Contracted Non-Working Days	Holiday
Total Allowances Amount	\$3,600
Total Bonuses Amount	\$5,000
Total Stipends Amount	\$5,000
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	\$31,962
Contractual Post-Employment Benefit Description of Payout of Sick days	Capped in accordance with 18A-30:3.5(1)
Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum number of days paid out per contract
Contractual Post-Employment Benefit Description of Payout of Personal days	Not paid out per contract
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

Name=Robert Magnuson

Category	Measure
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