

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	666.0	659.0	659.0
On Roll Special Ed Full-Time	84.0	75.0	75.0
On Roll Subtotal	750.0	734.0	734.0
In Private School Placements		3.0	3.0
Sent to Other Districts Special Ed	11.0	10.0	10.0

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	11,735,516	12,091,897	12,333,735
	Rents and Royalties	10-1910	0	27,667	14,960
	Unrestricted Miscellaneous Revenues	10-1XXX	104,227	28,921	3,600
	Interest Earned on Capital Reserve Funds	10-1XXX	0	500	500
	Total Revenues from Local Sources		11,839,743	12,148,985	12,352,795
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	29,595	29,595	29,595
	Extraordinary Aid	10-3131	165,997	66,246	66,246
	Categorical Special Education Aid	10-3132	388,913	472,188	540,286
	Categorical Security Aid	10-3177	58,565	58,565	58,565
	Total Revenues from State Sources		643,070	626,594	694,692
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	355,120	478,757
	Withdrawal from Maintenance Reserve	10-310	0	200,000	0
	Withdrawal from Current Expense Emergency Reserve	10-312	0	0	100,000
	Adjustment for Prior Year Encumbrances		0	77,843	0
	Actual Revenues (Over)/Under Expenditures		235,236	0	0
General Fund Revenues	Total Operating Budget		12,718,049	13,408,542	13,626,244
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	0	17,000
	Other Revenue from Local Sources	20-1XXX	22,332	0	0
	Total Revenues from Local Sources	20-1XXX	22,332	0	17,000
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	53,612	73,313	51,898
	Total Revenues from State Sources		53,612	73,313	51,898
Special Revenue Fund Revenues from Federal Sources	Title II	20-4451-4455	6,000	7,122	6,054
	Title III	20-4491-4494	10,823	10,724	9,115
	Title IV	20-4471-4474	11,592	8,500	7,225
	I.D.E.A. Part B (Handicapped)	20-4420-4429	195,096	164,972	173,840
	CARES Act Education Stabilization Fund	20-4530	0	28,041	0
	Coronavirus Relief Fund (CRF)	20-4532	0	8,753	0
	Other	20-4XXX	0	25,000	0
	Total Revenues from Federal Sources		223,511	253,112	196,234

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		299,455	326,425	265,132
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	525,100	507,700	485,300
	Total Revenues from Local Sources		525,100	507,700	485,300
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		525,100	507,700	485,300
Debt Service Fund Revenues	Total Repayment of Debt		525,100	507,700	485,300
All Fund Revenues	Total Revenues/Sources		13,542,604	14,242,667	14,376,676
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		13,542,604	14,242,667	14,376,676

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	3,700,269	3,725,163	3,815,562	
	Special Education-Instruction	11-2XX-100-XXX	1,338,986	1,371,289	1,361,805	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	355,988	375,965	477,600	
	Bilingual Education-Instruction	11-240-100-XXX	112,631	118,923	130,760	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	19,556	21,530	20,630	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	575,820	1,044,751	1,011,701	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	35,501	37,338	38,470	
	Undistributed Expenditures-Health Services	11-000-213-XXX	115,322	139,543	93,555	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	512,112	476,981	491,403	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	129,270	250,400	295,000	
	Undistributed Expenditures-Guidance	11-000-218-XXX	45,181	44,116	68,480	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	490,475	532,869	552,591	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	123,546	160,775	205,396	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	101,294	104,918	114,158	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	32,560	34,328	46,700	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	390,118	410,151	392,888	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	400,620	416,163	413,108	
	Undistributed Expenditures-Central Services	11-000-251-XXX	228,953	280,210	283,655	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	5,873	5,607	5,900	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,055,723	1,136,194	1,261,708	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	88,389	213,000	213,000	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,264,486	2,450,769	2,303,814	
	Total Undistributed Expenditures			6,595,243	7,738,113	7,791,527
	General Fund Current Expenses	Total General Current Expense		12,122,673	13,350,983	13,597,884
Capital Outlay	Equipment	12-XXX-XXX-730	102,173	7,970	0	
	Facilities Acquisition and Construction Services	12-000-400-XXX	493,203	49,089	27,860	
	Interest Deposit to Capital Reserve	10-604	0	500	500	
	Total Capital Outlay		595,376	57,559	28,360	
General Fund Expenses and Transfers	General Fund Grand Total		12,718,049	13,408,542	13,626,244	

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	22,332	0	0
	Student Activity Fund	20-475-XXX-XXX	0	0	17,000
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	4,006	4,006	2,804
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	12,006	21,902	15,331
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	16,270	25,897	18,128
	Nonpublic Nursing Services	20-XXX-XXX-XXX	7,303	7,372	5,740
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	2,736	2,736	1,915
	Nonpublic Security Aid	20-XXX-XXX-XXX	11,291	11,400	7,980
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	53,612	73,313	51,898
Special Revenue Fund Expenses for Federal Projects	Title II	20-XXX-XXX-XXX	6,000	7,122	6,054
	Title III	20-XXX-XXX-XXX	10,823	10,724	9,115
	Title IV	20-XXX-XXX-XXX	11,592	8,500	7,225
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	195,096	164,972	173,840
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	28,041	0
	Other	20-XXX-XXX-XXX	0	25,000	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	8,753	0
	Total Federal Projects	20-XXX-XXX-XXX	223,511	253,112	196,234
Special Revenue Fund Expenses	Total Special Revenue Funds		299,455	326,425	265,132
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	525,100	507,700	485,300
	Total Debt Service Funds		525,100	507,700	485,300
All Fund Expenses	Total Expenditures/Appropriations		13,542,604	14,242,667	14,376,676
Expenses Net of Transfers	Total Expenditures Net of Transfers		13,542,604	14,242,667	14,376,676

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	989,630	712,970	713,470	713,970
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	566,699	643,157	379,257	379,257
	Legal Reserve	613,258	778,757	478,757	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	250,000	217,755	217,755	117,755
	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	483,555	409,232	264,112	264,112
	Repayment of Debt	0	0	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	\$15,008	\$15,262	\$15,827	\$16,476	\$16,857
Total Classroom Instruction	\$9,205	\$9,388	\$9,540	\$9,847	\$9,958
Classroom-Salaries and Benefits	\$8,608	\$8,900	\$9,118	\$9,394	\$9,397
Classroom-General Supplies and Textbooks	\$318	\$285	\$200	\$225	\$266
Classroom-Purchased Services	\$278	\$202	\$222	\$228	\$296
Total Support Services	\$2,369	\$2,542	\$2,786	\$2,918	\$3,080
Support Services-Salaries and Benefits	\$1,667	\$1,867	\$1,975	\$2,071	\$2,191
Total Administrative Costs	\$1,772	\$1,697	\$1,833	\$1,894	\$1,837
Administration Salaries and Benefits	\$1,516	\$1,437	\$1,596	\$1,595	\$1,558
Total Operations and Maintenance of Plant	\$1,622	\$1,601	\$1,632	\$1,780	\$1,948
Operations and Maintenance-Salaries and Benefits	\$882	\$847	\$923	\$978	\$1,035
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$40	\$34	\$36	\$37	\$35
Total Equipment Costs	\$12	\$136	\$0	\$11	\$0
Legal Costs	\$48	\$52	\$58	\$60	\$71
Employee Benefits as a percentage of salaries*	30.39%	29.96%	31.16%	31.12%	28.35%

*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)
Insurance Coverages and Benefits	Member of NESBIG consortium for property, casualty and workers compensation insurance	0
Purchasing	Participation with Ed-Data, NJ Cooperative Purchasing Alliance, Hunterdon and Middlesex Regional Educational Services Commission for Cooperative Purchasing	0
Special Education Services	Region V Consortium with other school districts to combine special education services such as transportation, OT/PT/Speech/Evaluations	0
Technology Services	Shared service agreement with Bergen Technical Schools for technology services	0

Estimated Tax Rates

Municipality	Category	Amount
Oradell	(A) General Fund School Levy	12,333,735
	(D) Total School Levy	12,819,035
	(B) Estimated Net Taxable Valuation (as of 03/10/21)	1,713,528,557
	(H) Estimated Equalized Valuation (as of 03/10/21)	1,713,528,557
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.7198
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.7481
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.7198
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.7481

Employee Contract List for District

Name	Category	Measure
Barbara Longo	Job Title	Superintendent
	Job Title II	Interim
	Base Annual Salary Amount	\$135,200
	Full-Time Equivalent (FTE)	0.8
	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	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$9,475
	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 - Interim Superintendent
	Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A - Interim Superintendent
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A - Interim Superintendent
	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
Barbara Longo	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
John M. Marmora	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$135,200
	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	0
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
John M. Marmora	Total Allowances Amount	\$4,090
	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	\$22,500
	Contractual Post-Employment Benefit Description of Payout of Sick days	\$15,000 max upon retirement as per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	\$7,500 max as per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not allowed
	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	
Kevin Williamson	Job Title	Other
	Job Title II	Supervisor of B&G
	Base Annual Salary Amount	\$85,844
	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
Kevin Williamson	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	240
	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$325
	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	\$2,500
	Contractual Post-Employment Benefit Description of Payout of Sick days	\$20/day upon retirement as per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Not Allowed
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not Allowed
	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
Kevin Williamson	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