

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	659.0	688.0	688.0
On Roll Special Ed Full-Time	75.0	86.0	86.0
On Roll Subtotal	734.0	774.0	774.0
In Private School Placements	3.0	4.0	4.0
Sent to Other Districts Special Ed	10.0	12.0	12.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	12,091,897	12,333,735	12,628,511
	Rents and Royalties	10-1910	0	14,960	15,000
	Unrestricted Miscellaneous Revenues	10-1XXX	116,756	3,600	4,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	500	500
	Total Revenues from Local Sources		12,208,653	12,352,795	12,648,011
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	29,595	29,595	29,595
	Extraordinary Aid	10-3131	354,566	66,246	50,000
	Categorical Special Education Aid	10-3132	415,377	540,286	701,912
	Categorical Security Aid	10-3177	58,565	58,565	58,565
	Other State Aids	10-3XXX	4,930	0	0
	Total Revenues from State Sources		863,033	694,692	840,072
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	478,757	400,000
	Withdrawal from Current Expense Emergency Reserve	10-312	0	100,000	0
	Transfers from Other Funds	10-5200	1,839	0	0
	Adjustment for Prior Year Encumbrances		0	384,233	0
	Actual Revenues (Over)/Under Expenditures		-1,328,433	0	0
General Fund Revenues	Total Operating Budget		11,745,092	14,010,477	13,888,083
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	35,175	0	17,000
	Other Revenue from Local Sources	20-1XXX	4,288	0	0
	Total Revenues from Local Sources	20-1XXX	39,463	0	17,000
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	44,911	91,532	64,072
	Total Revenues from State Sources		44,911	91,532	64,072
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	11,941	6,008	5,107
	Title II	20-4451-4455	11,797	8,638	7,342
	Title III	20-4491-4494	0	4,219	3,586
	Title IV	20-4471-4474	90	11,100	9,435
	I.D.E.A. Part B (Handicapped)	20-4420-4429	205,956	206,124	175,205
	CARES Act Education Stabilization Fund	20-4530	17,641	0	0
	Coronavirus Relief Fund (CRF)	20-4532	49,785	0	0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Other	20-4XXX	2,436	0	0
	Total Revenues from Federal Sources		299,646	236,089	200,675
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		6,149	27,467	0
Special Revenue Fund Revenues	Total Grants and Entitlements		390,169	355,088	281,747
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	507,700	485,300	468,100
	Total Revenues from Local Sources		507,700	485,300	468,100
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		507,700	485,300	468,100
Debt Service Fund Revenues	Total Repayment of Debt		507,700	485,300	468,100
All Fund Revenues	Total Revenues/Sources		12,642,961	14,850,865	14,637,930
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		12,642,961	14,850,865	14,637,930

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,462,177	4,080,295	4,063,153
	Special Education-Instruction	11-2XX-100-XXX	1,414,810	1,333,989	1,301,056
	Basic Skills/Remedial-Instruction	11-230-100-XXX	365,776	445,747	449,227
	Bilingual Education-Instruction	11-240-100-XXX	125,910	130,260	134,641
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	3,350	20,630	21,630
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	689,072	1,000,105	1,219,868
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	37,163	38,470	39,624
	Undistributed Expenditures-Health Services	11-000-213-XXX	114,865	99,521	105,689
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	387,023	473,811	465,413
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	178,340	295,000	245,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	42,637	34,980	52,447
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	516,525	567,369	572,406
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	151,042	205,613	203,881
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	101,791	114,158	109,922
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	6,484	43,600	23,100
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	277,724	427,261	398,330
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	403,272	409,126	414,062
	Undistributed Expenditures-Central Services	11-000-251-XXX	272,922	293,430	292,428
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	7,181	6,240	7,550
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,030,477	1,397,657	1,174,976
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	87,352	213,000	225,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,028,394	2,303,814	2,340,320
	Total Undistributed Expenditures			6,332,264	7,923,155
General Fund Current Expenses	Total General Current Expense		11,704,287	13,934,076	13,859,723
Capital Outlay	Equipment	12-XXX-XXX-730	10,275	48,041	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	30,530	27,860	27,860
	Interest Deposit to Capital Reserve	10-604	0	500	500
	Total Capital Outlay		40,805	76,401	28,360
General Fund Expenses and Transfers	General Fund Grand Total		11,745,092	14,010,477	13,888,083

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	4,288	0	0
	Student Activity Fund	20-475-XXX-XXX	41,324	27,467	17,000
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	3,421	4,682	3,277
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	11,060	16,525	11,568
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	16,105	44,663	31,264
	Nonpublic Nursing Services	20-XXX-XXX-XXX	5,467	8,736	6,115
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	3,276	2,293
	Nonpublic Security Aid	20-XXX-XXX-XXX	8,858	13,650	9,555
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	44,911	91,532	64,072
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	11,941	6,008	5,107
	Title II	20-XXX-XXX-XXX	11,797	8,638	7,342
	Title III	20-XXX-XXX-XXX	0	4,219	3,586
	Title IV	20-XXX-XXX-XXX	90	11,100	9,435
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	205,956	206,124	175,205
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	17,641	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	49,785	0	0
	Nonpublic Technology Funds Under CRF	20-482-xxx-xxx	2,436	0	0
	Total Federal Projects	20-XXX-XXX-XXX	299,646	236,089	200,675
	Special Revenue Fund Expenses	Total Special Revenue Funds		390,169	355,088
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	507,700	485,300	468,100
	Total Debt Service Funds		507,700	485,300	468,100
All Fund Expenses	Total Expenditures/Appropriations		12,642,961	14,850,865	14,637,930
Expenses Net of Transfers	Total Expenditures Net of Transfers		12,642,961	14,850,865	14,637,930

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	349,321	763,054	545,050	545,050
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	712,970	1,221,280	1,221,780	1,222,280
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	643,157	643,157	643,157	643,157
	Legal Reserve	778,757	878,757	400,000	0
	Unemployment Fund	25,717	25,717	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	217,755	217,755	117,755	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 Special Revenue Fund	Student Activity Fund	33,616	27,467	0	0
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,262	\$14,802	\$16,857	\$16,435	\$16,040
Total Classroom Instruction	\$9,388	\$9,133	\$9,958	\$9,714	\$9,691
Classroom-Salaries and Benefits	\$8,900	\$8,734	\$9,397	\$8,931	\$9,083
Classroom-General Supplies and Textbooks	\$285	\$177	\$266	\$474	\$322
Classroom-Purchased Services	\$202	\$223	\$296	\$309	\$286
Total Support Services	\$2,542	\$2,494	\$3,080	\$2,877	\$2,819
Support Services-Salaries and Benefits	\$1,867	\$1,939	\$2,191	\$2,068	\$2,130
Total Administrative Costs	\$1,697	\$1,602	\$1,837	\$1,794	\$1,770
Administration Salaries and Benefits	\$1,437	\$1,407	\$1,558	\$1,477	\$1,505
Total Operations and Maintenance of Plant	\$1,601	\$1,568	\$1,948	\$2,017	\$1,727
Operations and Maintenance-Salaries and Benefits	\$847	\$807	\$1,035	\$956	\$944
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$34	\$6	\$35	\$33	\$34
Total Equipment Costs	\$136	\$14	\$0	\$62	\$0
Legal Costs	\$52	\$35	\$71	\$67	\$67
Employee Benefits as a percentage of salaries*	29.96%	27.08%	28.35%	28.39%	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 2021-22 revised appropriations and the 2022-23 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 Education 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	12,628,511
	(D) Total School Levy	13,096,611
	(B) Estimated Net Taxable Valuation (as of 03/21/22)	1,806,706,071
	(H) Estimated Equalized Valuation (as of 03/21/22)	1,806,706,071
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.6990
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.7249
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.6990
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.7249

Employee Contract List for District

Name	Category	Measure
Antonino Ciaccio	Job Title	Other
	Job Title II	Supervisor of B&G
	Base Annual Salary Amount	\$85,400
	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	11/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	15
	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	\$625
	Total Bonuses Amount	\$0
	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	\$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	Payment made at the time of termination or retirement
	Contractual Post-Employment Benefit Description of Payout of Personal days	Unused personal days accrued as sick days at the end of the school year
	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
Antonino Ciaccio	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	\$140,608
	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	07/01/21
	End Date of Contract	06/30/22
	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	\$3,515
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$47
	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	
Megan N. Bozios	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$167,000
	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
Megan N. Bozios	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/21
	End Date of Contract	06/30/24
	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	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$6,780
	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	\$15,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max \$15,000 - 1/260 of current salary through the TPAF
	Contractual Post-Employment Benefit Description of Payout of Vacation days	At resignation, retirement or termination
	Contractual Post-Employment Benefit Description of Payout of Personal days	Unused converted to sick days
	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
Megan N. Bozios	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