

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	688.0	719.0	722.0
On Roll Special Ed Full-Time	86.0	77.0	77.0
On Roll Subtotal	774.0	796.0	799.0
In Private School Placements	4.0	5.0	5.0
Sent to Other Districts Special Ed	12.0	8.0	8.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	12,333,735	12,628,511	12,981,081
	Rents and Royalties	10-1910	25,513	17,775	20,000
	Unrestricted Miscellaneous Revenues	10-1XXX	66,307	17,720	20,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	500	500
	Other Restricted Miscellaneous Revenues	10-1XXX	7,181	0	0
	Total Revenues from Local Sources			12,432,736	12,664,506
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	29,595	29,595	29,595
	Extraordinary Aid	10-3131	266,455	50,000	40,000
	Categorical Special Education Aid	10-3132	540,286	701,912	868,528
	Categorical Security Aid	10-3177	58,565	58,565	58,565
	Other State Aids	10-3XXX	4,930	0	0
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	39,735	0	0
	Total Revenues from State Sources			939,566	840,072
General Fund Revenues from Federal Sources	Other Federal Grant Revenue-Passed Through State	10-42XX	12,406	0	0
	Total Revenues from Federal Sources		12,406	0	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	400,000	516,457
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	727,250	330,000
	Withdrawal from Maintenance Reserve	10-310	0	0	100,000
	Adjustment for Prior Year Encumbrances		0	418,722	0
	Actual Revenues (Over)/Under Expenditures		-492,682	0	0
General Fund Revenues	Total Operating Budget		12,892,026	15,050,550	14,964,726
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	51,682	17,000	0
	Other Revenue from Local Sources	20-1XXX	1,786	0	0
	Total Revenues from Local Sources	20-1XXX	53,468	17,000	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	110,352	80,436	56,305
	Total Revenues from State Sources		110,352	80,436	56,305

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	5,293	16,249	13,812
	Title II	20-4451-4455	8,086	10,200	8,670
	Title III	20-4491-4494	3,809	2,054	1,746
	Title IV	20-4471-4474	9,280	1,820	1,547
	Arp-Idea Preschool	20-4409	2,990	0	0
	Arp-Idea Basic	20-4419	32,016	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	189,623	220,127	187,108
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	8,000	0	0
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	4,844	0	0
	Coronavirus Relief Fund (CRF)	20-4532	4,368	0	0
	CRRSA Act-ESSER II	20-4534	34,075	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	24,946	0	0
	CRRSA Act-Mental Health Grant	20-4536	43,400	0	0
	Total Revenues from Federal Sources			370,730	250,450
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-9,880	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		524,670	347,886	269,188
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	485,300	468,100	450,200
	Total Revenues from Local Sources		485,300	468,100	450,200
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		485,300	468,100	450,200
Debt Service Fund Revenues	Total Repayment of Debt		485,300	468,100	450,200
All Fund Revenues	Total Revenues/Sources		13,901,996	15,866,536	15,684,114
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		13,901,996	15,866,536	15,684,114

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,996,601	3,962,893	3,979,412	
	Special Education-Instruction	11-2XX-100-XXX	1,298,078	1,453,965	1,432,699	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	445,561	449,227	459,270	
	Bilingual Education-Instruction	11-240-100-XXX	130,060	134,641	142,739	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	21,606	21,630	23,100	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	918,514	1,019,193	1,190,020	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	38,471	47,428	46,620	
	Undistributed Expenditures-Health Services	11-000-213-XXX	97,754	159,699	159,782	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	418,414	457,588	459,565	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	211,179	245,000	317,248	
	Undistributed Expenditures-Guidance	11-000-218-XXX	33,419	52,260	69,682	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	551,767	571,997	583,702	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	195,128	203,881	201,973	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	107,485	111,660	118,314	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,791	23,100	23,100	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	383,573	433,530	411,124	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	384,136	417,616	425,779	
	Undistributed Expenditures-Central Services	11-000-251-XXX	289,760	291,915	301,096	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	4,877	14,017	9,080	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,232,604	1,260,394	1,294,852	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	179,594	279,712	327,500	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,872,753	2,331,873	2,436,500	
	Total Undistributed Expenditures			6,924,219	7,920,863	8,375,937
	General Fund Current Expenses	Total General Current Expense		12,816,125	13,943,219	14,413,157
Capital Outlay	Equipment	12-XXX-XXX-730	48,041	201,778	51,752	
	Facilities Acquisition and Construction Services	12-000-400-XXX	27,860	905,053	357,860	
	Increase In Capital Reserve	10-604	0	0	141,457	
	Interest Deposit to Capital Reserve	10-604	0	500	500	
	Total Capital Outlay			75,901	1,107,331	551,569

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Expenses and Transfers	General Fund Grand Total		12,892,026	15,050,550	14,964,726
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	1,786	0	0
	Student Activity Fund	20-475-XXX-XXX	41,802	17,000	0
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	4,682	4,686	3,280
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	11,108	18,976	13,283
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	35,129	31,291	21,904
	Nonpublic Nursing Services	20-XXX-XXX-XXX	8,721	7,946	5,562
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	2,305	2,982	2,087
	Nonpublic Security Aid	20-XXX-XXX-XXX	13,650	14,555	10,189
	Other	20-XXX-XXX-XXX	34,757	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	110,352	80,436	56,305
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	5,293	16,249	13,812
	Title II	20-XXX-XXX-XXX	8,086	10,200	8,670
	Title III	20-XXX-XXX-XXX	3,809	2,054	1,746
	Title IV	20-XXX-XXX-XXX	9,280	1,820	1,547
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	189,623	220,127	187,108
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	32,016	0	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	2,990	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	4,368	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	34,075	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	24,946	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	43,400	0	0
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	8,000	0	0
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	4,844	0	0
	Total Federal Projects	20-XXX-XXX-XXX	370,730	250,450	212,883
	Special Revenue Fund Expenses	Total Special Revenue Funds		524,670	347,886

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	485,300	468,100	450,200
	Total Debt Service Funds		485,300	468,100	450,200
All Fund Expenses	Total Expenditures/Appropriations		13,901,996	15,866,536	15,684,114
Expenses Net of Transfers	Total Expenditures Net of Transfers		13,901,996	15,866,536	15,684,114

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	763,054	720,820	271,057	271,057
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,221,280	1,771,337	1,494,350	1,306,307
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	643,157	643,157	643,157	543,157
	Legal Reserve	878,757	916,457	516,457	0
	Unemployment Fund	25,717	25,717	25,717	25,717
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	217,755	130,425	130,425	130,425
	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	27,467	37,347	37,347	37,347
	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	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,802	\$14,934	\$16,040	\$15,885	\$16,140
Total Classroom Instruction	\$9,133	\$9,073	\$9,691	\$9,491	\$9,526
Classroom-Salaries and Benefits	\$8,734	\$8,299	\$9,083	\$8,907	\$8,922
Classroom-General Supplies and Textbooks	\$177	\$525	\$322	\$306	\$310
Classroom-Purchased Services	\$223	\$249	\$286	\$278	\$295
Total Support Services	\$2,494	\$2,485	\$2,819	\$2,807	\$2,977
Support Services-Salaries and Benefits	\$1,939	\$1,935	\$2,130	\$2,073	\$2,226
Total Administrative Costs	\$1,602	\$1,617	\$1,770	\$1,775	\$1,773
Administration Salaries and Benefits	\$1,407	\$1,370	\$1,505	\$1,468	\$1,507
Total Operations and Maintenance of Plant	\$1,568	\$1,727	\$1,727	\$1,778	\$1,828
Operations and Maintenance-Salaries and Benefits	\$807	\$814	\$944	\$887	\$926
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$6	\$33	\$34	\$33	\$35
Total Equipment Costs	\$14	\$61	\$0	\$253	\$65
Legal Costs	\$35	\$78	\$67	\$65	\$65
Employee Benefits as a percentage of salaries*	27.08%	23.73%	28.35%	28.08%	28.88%

*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 2022-23 revised appropriations and the 2023-24 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	12,981,081
	(D) Total School Levy	13,431,281
	(B) Estimated Net Taxable Valuation (as of 03/15/23)	1,891,018,400
	(H) Estimated Equalized Valuation (as of 03/15/23)	1,891,018,400
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.6865
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.7103
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.6865
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.7103

Employee Contract List for District

Name	Category	Measure
John M. Marmora	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$148,447
	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	07/01/22
	End Date of Contract	06/30/23
	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
	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	

Employee Contract List for District

Name	Category	Measure
John M. Marmora	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	\$170,340
	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	06/30/24
	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	

Employee Contract List for District

Name	Category	Measure
Megan N. Bozios	Total Allowances Amount	\$4,516
	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
	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	
Paul Cusack	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Supervisor of B&G
	Base Annual Salary Amount	\$90,000
	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
Paul Cusack	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	10/24/22
	End Date of Contract	06/30/23
	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)	\$31
	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
	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
Paul Cusack	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