

Advertised Enrollments

Pupil Enrollment Categories	10-13-2023 Actual	10-15-2024 Actual	10-15-2025 Estimate
On Roll Regular Full-Time	693.0	726.0	723.0
On Roll Special Ed Full-Time	80.0	86.0	87.0
On Roll Subtotal	773.0	812.0	810.0
In Private School Placements	5.0	5.0	5.0
Sent to Other Districts Special Ed	8.0	6.0	8.0
Received	1.0		0.0

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	12,981,081	13,365,953	14,233,670
	Total Tax Levy	10-121x	12,981,081	13,365,953	14,233,670
	Total Tuition	10-1300	4,585	0	0
	Rents and Royalties	10-1910	42,811	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	228,742	40,000	60,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	500	500
	Total Revenues from Local Sources		13,257,219	13,406,453	14,294,170
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	29,595	30,856	40,575
	Extraordinary Aid	10-3131	364,435	100,000	100,000
	Categorical Special Education Aid	10-3132	868,528	930,467	838,156
	Categorical Security Aid	10-3177	58,565	76,999	128,441
	Other State Aids	10-3XXX	8,645	0	0
	Total Revenues from State Sources		1,329,768	1,138,322	1,107,172
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	357,356	200,000
	Withdrawal from Capital Reserve for Local Share	10-307	0	522,312	0
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	483,185	500,000
	Withdrawal from Maintenance Reserve	10-310	0	150,000	150,000
	Withdrawal from Current Expense Emergency Reserve	10-312	0	45,000	0
	Adjustment for Prior Year Encumbrances		0	666,714	0
	Actual Revenues (Over)/Under Expenditures		-127,973	0	0
General Fund Revenues	Total Operating Budget		14,459,014	16,769,342	16,251,342
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	72,386	0	0
	Other Revenue from Local Sources	20-1XXX	37,301	0	0
	Total Revenues from Local Sources	20-1XXX	109,687	0	0
Special Revenue Fund Revenues from State Sources	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	18,099	0	0
	Other Restricted Entitlements	20-32XX	58,771	64,759	45,331
	Total Revenues from State Sources		76,870	64,759	45,331

Advertised Revenues

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	15,153	23,638	20,092
	Title II	20-4451-4455	9,416	8,792	7,473
	Title IV	20-4471-4474	8,562	11,090	9,426
	IDEA Part B (Handicapped)	20-4420-4429	216,950	222,087	148,927
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	46,635	17,255	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	14,790	11,220	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	18,279	16,623	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	8,877	945	0
	ARP-ESSER	20-4540	20,393	8,999	0
	Other	20-4XXX	22,680	0	0
	Total Revenues from Federal Sources		381,735	320,649	185,918
Special Revenue Fund Revenues	Total Grants and Entitlements		568,623	385,408	231,249
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	450,200	427,450	0
	Total Revenues from Local Sources		450,200	427,450	0
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		450,200	427,450	0
Debt Service Fund Revenues	Total Repayment of Debt		450,200	427,450	0
All Fund Revenues	Total Revenues/Sources		15,477,837	17,582,200	16,482,591
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		15,477,837	17,582,200	16,482,591

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,972,620	4,030,484	4,220,326
	Special Education-Instruction	11-2XX-100-XXX	1,363,909	1,440,013	1,537,413
	Basic Skills/Remedial-Instruction	11-230-100-XXX	507,461	484,495	526,340
	Bilingual Education-Instruction	11-240-100-XXX	145,927	152,705	159,594
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	25,522	31,497	28,400
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	835,090	886,680	879,491
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	46,620	47,320	45,850
	Undistributed Expenditures-Health Services	11-000-213-XXX	99,648	106,417	112,125
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	450,897	505,275	542,460
	Undistributed Expenditures–Other Support Services, Students–Extraordinary Services	11-000-217-XXX	427,262	615,413	673,122
	Undistributed Expenditures-Guidance	11-000-218-XXX	73,834	111,793	115,039
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	563,089	600,532	590,925
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	113,122	116,850	117,000
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	125,539	132,356	137,310
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	17,726	48,120	47,100
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	390,893	486,623	456,187
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	519,284	552,872	569,607
	Undistributed Expenditures-Central Services	11-000-251-XXX	291,008	295,386	283,397
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	36,913	30,650	24,265
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,370,934	1,420,485	1,476,431
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	268,034	286,928	255,186
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,357,515	2,616,612	2,925,414
	Total Undistributed Expenditures		7,987,408	8,860,312	9,250,909
General Fund Current Expenses	Total General Current Expense		14,002,847	14,999,506	15,722,982
Capital Outlay	Equipment	12-XXX-XXX-730	66,933	57,750	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	389,234	1,131,918	527,860
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	522,312	0
	Increase In Capital Reserve	10-604	0	57,356	0
	Interest Deposit to Capital Reserve	10-604	0	500	500

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Capital Outlay	Total Capital Outlay		456,167	1,769,836	528,360
General Fund Expenses and Transfers	General Fund Grand Total		14,459,014	16,769,342	16,251,342
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	37,301	0	0
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	4,162	3,017	2,112
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	8,182	13,872	9,710
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	19,507	25,214	17,650
	Nonpublic Nursing Services	20-XXX-XXX-XXX	8,632	7,670	5,369
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	3,528	2,891	2,023
	Nonpublic Security Aid	20-XXX-XXX-XXX	14,760	12,095	8,467
	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	18,099	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	76,870	64,759	45,331
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	15,153	23,638	20,092
	Title II	20-XXX-XXX-XXX	9,416	8,792	7,473
	Title IV	20-XXX-XXX-XXX	8,562	11,090	9,426
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	216,950	222,087	148,927
	Other	20-XXX-XXX-XXX	22,680	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	20,393	8,999	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	46,635	17,255	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	14,790	11,220	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	18,279	16,623	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	8,877	945	0
	Total Federal Projects	20-XXX-XXX-XXX	381,735	320,649	185,918
Special Revenue Fund Expenses	Total Special Revenue Funds		568,623	385,408	231,249

Advertised Appropriations

Budget Category	Description	Account	2023-24 Actual	2024-25 Revised	2025-26 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	450,200	427,450	0
	Total Debt Service Funds		450,200	427,450	0
All Fund Expenses	Total Expenditures/Appropriations		15,477,837	17,582,200	16,482,591
Expenses Net of Transfers	Total Expenditures Net of Transfers		15,477,837	17,582,200	16,482,591

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2023	Audited Balance 06/30/2024	Estimated Balance 06/30/2025	Estimated Balance 06/30/2026
Unrestricted	General Operating Budget	562,393	622,260	322,053	322,053
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	2,372,622	2,180,940	1,533,506	1,034,006
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	643,157	643,157	493,157	343,157
	Legal Reserve	873,813	557,356	200,000	0
	Unemployment Fund	25,717	25,717	25,717	25,717
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	130,425	175,425	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	48,998	48,667	48,667	48,667
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2022-23 Actual Costs	2023-24 Actual Costs	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,047	\$16,584	\$17,278	\$17,027	\$18,010
Total Classroom Instruction	\$9,118	\$9,676	\$10,026	\$9,585	\$10,285
Classroom-Salaries and Benefits	\$8,511	\$9,030	\$9,462	\$9,054	\$9,675
Classroom-General Supplies and Textbooks	\$362	\$416	\$327	\$298	\$371
Classroom-Purchased Services	\$245	\$230	\$238	\$232	\$239
Total Support Services	\$2,636	\$2,954	\$3,158	\$3,369	\$3,556
Support Services-Salaries and Benefits	\$1,996	\$2,232	\$2,406	\$2,442	\$2,559
Total Administrative Costs	\$1,654	\$1,951	\$2,078	\$2,062	\$2,062
Administration Salaries and Benefits	\$1,427	\$1,641	\$1,743	\$1,670	\$1,726
Total Operations and Maintenance of Plant	\$1,599	\$1,962	\$1,971	\$1,964	\$2,063
Operations and Maintenance-Salaries and Benefits	\$846	\$913	\$985	\$941	\$998
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$40	\$41	\$46	\$47	\$44
Total Equipment Costs	\$250	\$86	\$57	\$71	\$0
Legal Costs	\$60	\$71	\$73	\$65	\$65
Employee Benefits as a percentage of salaries*	26.87%	28.01%	30.37%	29.50%	31.73%

*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 2024-25 revised appropriations and the 2025-26 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	NESBIG INSURANCE CONSORTIUM: PACKAGE, PROPERTY, EQUIPMENT, GENERAL LIABILITY, CYBER, ERRORS/OMISSIONS, ENVIRONMENTAL, WORKERS COMPENSATION	0
Nursing Services	REGION V: NURSING SERVICES	0
Purchasing	PARTICIPATE IN THE FOLLOWING COOPERATIVE PURCHASING PROGRAMS: ED-DATA, BERGEN BIDS, EDUCATIONAL SERVICES COMMISSION OF NJ, NJSBA CO-OP	0
Special Education Services	REGION V: OT, PT, SPEECH & EVALUATIONS	0
Technology Services	SHARED SERVICE AGREEMENT WITH BERGEN COUNTY TECHNICAL SCHOOLS	0
Transportation Services, including Fuel	REGION V: SPECIAL EDUCATION ROUTES	0

Estimated Tax Rates

Municipality	Category	Amount
Oradell	(A) General Fund School Levy	14,233,670
	(D) Total School Levy	14,233,670
	(B) Estimated Net Taxable Valuation (as of 03/17/25)	2,358,819,300
	(H) Estimated Equalized Valuation (as of 10/01/24)	2,444,756,798
	(C) Estimated 2025-26 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.6034
	(F) Estimated 2025-26 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.6034
	(I) Estimated 2025-26 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.5822
	(L) Estimated 2025-26 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.5822

Employee Contract List for District

Name	Category	Measure
MEGAN BOZIOS	Job Title	Superintendent
	Job Title II	N/A
	Base Annual Salary Amount	\$186,000
	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	07/01/24
	End Date of Contract	06/30/27
	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	\$4,000
	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	Maximum payout amount \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Payout at resignation, retirement, termination
	Contractual Post-Employment Benefit Description of Payout of Personal days	Unused personal days accrue as sick days
	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
MEGAN BOZIOS	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 B&G
	Base Annual Salary Amount	\$94,500
	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	07/01/24
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	260
	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

Employee Contract List for District

Name	Category	Measure
PAUL CUSACK	Total Allowances Amount	\$625
	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	Maximum payout is \$2,500
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Payout at termination or retirement
	Contractual Post-Employment Benefit Description of Payout of Personal days	Unused personal days accrue as 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
PETER IAPPELLI	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$144,550
	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
PETER IAPPELLI	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/24
	End Date of Contract	06/30/25
	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	\$750
	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	Maximum payout \$15,000 after 15 years in district
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum 15 days at daily rate based on 260-day work year
	Contractual Post-Employment Benefit Description of Payout of Personal days	Unused personal days accrue as 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
PETER IAPPELLI	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