

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	726.0	711.0	715.0
On Roll Special Ed Full-Time	86.0	78.0	85.0
On Roll Subtotal	812.0	789.0	800.0
In Private School Placements	5.0	3.0	2.0
Sent to Other Districts Special Ed	6.0	4.0	5.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	13,365,953	14,233,670	14,873,473
	Total Tax Levy	10-121x	13,365,953	14,233,670	14,873,473
	Rents and Royalties	10-1910	50,548	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	183,813	60,000	87,860
	Interest Earned on Capital Reserve Funds	10-1XXX	0	500	500
	Total Revenues from Local Sources		13,600,314	14,294,170	14,961,833
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	30,856	40,575	19,792
	Extraordinary Aid	10-3131	334,648	100,000	100,000
	Categorical Special Education Aid	10-3132	930,467	838,156	818,781
	Categorical Security Aid	10-3177	76,999	128,441	138,384
	Other State Aids	10-3XXX	9,807	0	0
	Total Revenues from State Sources		1,382,777	1,107,172	1,076,957
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	200,000	200,000
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	500,000	500,000
	Withdrawal from Maintenance Reserve	10-310	0	150,000	150,000
	Withdrawal from Current Expense Emergency Reserve	10-312	0	0	20,000
	Adjustment for Prior Year Encumbrances		0	51,460	0
	Actual Revenues (Over)/Under Expenditures		735,190	0	0
General Fund Revenues	Total Operating Budget		15,718,281	16,302,802	16,908,790
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	121,236	0	0
	Other Revenue from Local Sources	20-1XXX	20,217	0	0
	Total Revenues from Local Sources	20-1XXX	141,453	0	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	51,611	78,471	55,716
	Total Revenues from State Sources		51,611	78,471	55,716

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	11,119	31,941	13,000
	Title II	20-4451-4455	8,000	18,951	9,000
	Title IV	20-4471-4474	4,768	19,589	8,000
	IDEA Part B (Handicapped)	20-4420-4429	221,232	253,669	190,251
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	7,287	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	11,220	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	9,233	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	945	0	0
	ARP-ESSER	20-4540	10,586	0	0
	Total Revenues from Federal Sources		284,390	324,150	220,251
Special Revenue Fund Revenues	Total Grants and Entitlements		478,745	402,621	275,967
All Fund Revenues	Total Revenues/Sources		16,197,026	16,705,423	17,184,757
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		16,197,026	16,705,423	17,184,757

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	4,098,275	4,237,681	4,458,360
	Special Education-Instruction	11-2XX-100-XXX	1,413,171	1,442,903	1,587,982
	Basic Skills/Remedial-Instruction	11-230-100-XXX	468,314	538,040	543,924
	Bilingual Education-Instruction	11-240-100-XXX	152,690	169,834	179,205
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	25,812	28,400	25,800
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	799,073	845,011	516,236
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	47,320	46,988	49,403
	Undistributed Expenditures-Health Services	11-000-213-XXX	104,302	112,125	115,530
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	446,081	521,211	511,675
	Undistributed Expenditures>Other Support Services, Students>Extraordinary Services	11-000-217-XXX	526,375	734,338	697,269
	Undistributed Expenditures-Guidance	11-000-218-XXX	106,220	116,581	141,746
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	565,654	588,843	602,449
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	114,207	117,000	107,220
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	124,372	138,454	137,117
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	34,497	47,100	35,100
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	418,361	505,367	462,546
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	539,614	571,683	565,676
	Undistributed Expenditures-Central Services	11-000-251-XXX	270,755	296,981	306,010
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	31,339	21,515	17,755
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,373,528	1,489,217	1,556,822
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	234,748	230,088	123,500
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,469,257	2,932,365	3,619,105
	Total Undistributed Expenditures		8,205,703	9,314,867	9,565,159
General Fund Current Expenses	Total General Current Expense		14,363,965	15,731,725	16,360,430
Capital Outlay	Equipment	12-XXX-XXX-730	56,730	26,834	20,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	775,274	543,743	527,860
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	522,312	0	0
	Interest Deposit to Capital Reserve	10-604	0	500	500
	Total Capital Outlay		1,354,316	571,077	548,360

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Expenses and Transfers	General Fund Grand Total		15,718,281	16,302,802	16,908,790
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	20,217	0	0
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	3,017	3,282	2,461
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	6,442	17,967	13,475
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	19,518	30,015	22,511
	Nonpublic Nursing Services	20-XXX-XXX-XXX	7,654	8,590	6,442
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	2,885	2,342	1,756
	Nonpublic Security Aid	20-XXX-XXX-XXX	12,095	12,095	9,071
	Other	20-XXX-XXX-XXX	0	4,180	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	51,611	78,471	55,716
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	11,119	31,941	13,000
	Title II	20-XXX-XXX-XXX	8,000	18,951	9,000
	Title IV	20-XXX-XXX-XXX	4,768	19,589	8,000
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	221,232	253,669	190,251
	ARP-ESSER Grant Program	20-487-xxx-xxx	10,586	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	7,287	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	11,220	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	9,233	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	945	0	0
	Total Federal Projects	20-XXX-XXX-XXX	284,390	324,150	220,251
Special Revenue Fund Expenses	Total Special Revenue Funds		478,745	402,621	275,967
All Fund Expenses	Total Expenditures/Appropriations		16,197,026	16,705,423	17,184,757
Expenses Net of Transfers	Total Expenditures Net of Transfers		16,197,026	16,705,423	17,184,757

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	622,260	558,821	325,027	325,027
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	2,180,940	2,281,799	2,016,093	1,516,593
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	643,157	643,157	493,157	343,157
	Legal Reserve	557,356	400,000	200,000	0
	Unemployment Fund	25,717	25,717	25,717	25,717
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	175,425	175,425	175,425	155,425
	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	48,667	47,376	47,376	47,376
	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	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,584	\$16,384	\$18,010	\$18,576	\$19,651
Total Classroom Instruction	\$9,676	\$9,512	\$10,285	\$10,477	\$11,401
Classroom-Salaries and Benefits	\$9,030	\$8,932	\$9,675	\$9,870	\$10,804
Classroom-General Supplies and Textbooks	\$416	\$351	\$371	\$365	\$342
Classroom-Purchased Services	\$230	\$229	\$239	\$242	\$254
Total Support Services	\$2,954	\$3,040	\$3,556	\$3,720	\$3,774
Support Services-Salaries and Benefits	\$2,232	\$2,250	\$2,559	\$2,691	\$2,855
Total Administrative Costs	\$1,951	\$1,904	\$2,062	\$2,202	\$2,199
Administration Salaries and Benefits	\$1,641	\$1,606	\$1,726	\$1,796	\$1,870
Total Operations and Maintenance of Plant	\$1,962	\$1,888	\$2,063	\$2,132	\$2,235
Operations and Maintenance-Salaries and Benefits	\$913	\$902	\$998	\$1,016	\$1,062
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$41	\$40	\$44	\$45	\$43
Total Equipment Costs	\$86	\$70	\$0	\$34	\$25
Legal Costs	\$71	\$43	\$65	\$65	\$64
Employee Benefits as a percentage of salaries*	28.01%	28.38%	31.73%	31.78%	37.37%

*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.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 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	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	14,873,473
	(D) Total School Levy	14,873,473
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	2,358,819,300
	(H) Estimated Equalized Valuation (as of 10/01/25)	2,644,416,256
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	0.6305
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	0.6305
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.5624
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.5624

Employee Contract List for District

Name	Category	Measure
EDWARD CARRERO	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Supervisor B&G
	Base Annual Salary Amount	\$95,000
	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	07/01/25
	End Date of Contract	06/30/26
	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
	Total Allowances Amount	\$250
	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

Employee Contract List for District

Name	Category	Measure
EDWARD CARRERO	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 BOZIOS	Job Title	Superintendent
	Job Title II	N/A
	Base Annual Salary Amount	\$191,580
	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

Employee Contract List for District

Name	Category	Measure
MEGAN BOZIOS	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
	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	\$152,500
	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	07/01/25
	End Date of Contract	06/30/26
	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	\$250
	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