

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	672.0	666.0	666.0
On Roll Special Ed Full-Time	92.0	84.0	95.0
On Roll Subtotal	764.0	750.0	761.0
In Private School Placements	3.0		0.0
Sent to Other Districts Special Ed	6.0	11.0	0.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	11,459,631	11,735,516	12,091,897
	Rents and Royalties	10-1910	0	27,667	27,667
	Unrestricted Miscellaneous Revenues	10-1XXX	139,549	25,000	28,921
	Interest Earned on Capital Reserve Funds	10-1XXX	0	500	500
	Total Revenues from Local Sources		11,599,180	11,788,683	12,148,985
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	29,595	29,595	29,595
	Extraordinary Aid	10-3131	117,539	66,246	66,246
	Categorical Special Education Aid	10-3132	337,052	388,913	472,188
	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		547,681	543,319	626,594
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	377,768	473,258	355,120
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	630,000	570,475	0
	Withdrawal from Maintenance Reserve	10-310	0	0	200,000
	Withdrawal from Current Expense Emergency Reserve	10-312	76,458	46,000	0
	Transfers from Other Funds	10-5200	5,544	0	0
	Adjustment for Prior Year Encumbrances		0	171,878	0
	Actual Revenues (Over)/Under Expenditures		-182,155	0	0
General Fund Revenues	Total Operating Budget		13,054,476	13,593,613	13,330,699
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	18,191	0	0
	Total Revenues from Local Sources	20-1XXX	18,191	0	0
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	74,202	73,313	73,313
	Total Revenues from State Sources		74,202	73,313	73,313
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	25,951	10,131	0
	Title II	20-4451-4455	14,823	9,831	7,122
	Title III	20-4491-4494	15,600	13,502	10,724
	Title IV	20-4471-4474	17,853	26,782	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	187,648	199,474	164,972
	Total Revenues from Federal Sources		261,875	259,720	191,318

**Advertised Revenues**

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Special Revenue Fund Revenues	Total Grants and Entitlements		354,268	333,033	264,631
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	527,850	525,100	507,700
	Total Revenues from Local Sources		527,850	525,100	507,700
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		527,850	525,100	507,700
Debt Service Fund Revenues	Total Repayment of Debt		527,850	525,100	507,700
All Fund Revenues	Total Revenues/Sources		13,936,594	14,451,746	14,103,030
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		13,936,594	14,451,746	14,103,030

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,724,644	3,891,438	3,749,517
	Special Education-Instruction	11-2XX-100-XXX	1,202,845	1,399,050	1,367,917
	Basic Skills/Remedial-Instruction	11-230-100-XXX	379,538	361,343	375,170
	Bilingual Education-Instruction	11-240-100-XXX	105,050	113,415	118,785
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	24,221	23,353	21,530
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	530,842	641,322	1,044,751
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	34,488	35,545	37,338
	Undistributed Expenditures-Health Services	11-000-213-XXX	92,923	115,516	95,345
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	459,260	509,566	479,946
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	116,967	133,362	295,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	38,610	55,354	44,116
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	475,603	513,807	526,944
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	123,638	130,276	146,202
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	99,786	101,896	104,418
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	48,105	39,803	33,858
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	394,972	465,990	414,359
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	402,726	398,051	413,619
	Undistributed Expenditures-Central Services	11-000-251-XXX	261,238	270,040	274,452
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	7,599	4,300	4,300
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,064,712	1,123,744	1,075,338
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	155,405	230,500	213,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,226,551	2,355,314	2,466,434
	Total Undistributed Expenditures			6,533,425	7,124,386
General Fund Current Expenses	Total General Current Expense		11,969,723	12,912,985	13,302,339
Capital Outlay	Equipment	12-XXX-XXX-730	8,815	72,361	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	575,778	607,767	27,860
	Increase In Capital Reserve	10-604	500,160	0	0
	Interest Deposit to Capital Reserve	10-604	0	500	500
	Total Capital Outlay			1,084,753	680,628

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Expenses and Transfers	General Fund Grand Total		13,054,476	13,593,613	13,330,699
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	18,191	0	0
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	4,325	4,006	4,006
	Nonpublic Auxiliary Services	20-XXX-XXX-XXX	24,957	21,902	21,902
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	22,233	25,897	25,897
	Nonpublic Nursing Services	20-XXX-XXX-XXX	7,621	7,372	7,372
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	2,916	2,736	2,736
	Nonpublic Security Aid	20-XXX-XXX-XXX	12,150	11,400	11,400
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	74,202	73,313	73,313
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	25,951	10,131	0
	Title II	20-XXX-XXX-XXX	14,823	9,831	7,122
	Title III	20-XXX-XXX-XXX	15,600	13,502	10,724
	Title IV	20-XXX-XXX-XXX	17,853	26,782	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	187,648	199,474	164,972
	Total Federal Projects	20-XXX-XXX-XXX	261,875	259,720	191,318
Special Revenue Fund Expenses	Total Special Revenue Funds		354,268	333,033	264,631
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	527,850	525,100	507,700
	Total Debt Service Funds		527,850	525,100	507,700
All Fund Expenses	Total Expenditures/Appropriations		13,936,594	14,451,746	14,103,030
Expenses Net of Transfers	Total Expenditures Net of Transfers		13,936,594	14,451,746	14,103,030

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	1,419,470	989,630	419,655	420,155
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	643,157	566,699	566,699	366,699
	Legal Reserve	530,978	613,258	300,000	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	250,000	250,000	204,000	204,000
	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	471,551	483,555	323,555	268,435
	Repayment of Debt	0	0	0	0

**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,234	\$15,008	\$15,821	\$16,055	\$15,827
Total Classroom Instruction	\$8,779	\$9,205	\$9,856	\$9,815	\$9,540
Classroom-Salaries and Benefits	\$8,172	\$8,608	\$9,304	\$9,246	\$9,118
Classroom-General Supplies and Textbooks	\$375	\$318	\$302	\$310	\$200
Classroom-Purchased Services	\$232	\$278	\$250	\$259	\$222
Total Support Services	\$2,020	\$2,369	\$2,442	\$2,617	\$2,786
Support Services-Salaries and Benefits	\$1,417	\$1,667	\$1,783	\$1,898	\$1,975
Total Administrative Costs	\$1,878	\$1,772	\$1,815	\$1,871	\$1,833
Administration Salaries and Benefits	\$1,530	\$1,516	\$1,586	\$1,535	\$1,596
Total Operations and Maintenance of Plant	\$1,508	\$1,622	\$1,671	\$1,714	\$1,632
Operations and Maintenance-Salaries and Benefits	\$833	\$882	\$926	\$936	\$923
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$50	\$40	\$37	\$38	\$36
Total Equipment Costs	\$24	\$12	\$0	\$96	\$0
Legal Costs	\$105	\$48	\$67	\$68	\$58
Employee Benefits as a percentage of salaries*	29.89%	30.39%	29.96%	29.90%	31.16%

\*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 2019-20 revised appropriations and the 2020-21 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	12,091,897
	(D) Total School Levy	12,599,597
	(B) Estimated Net Taxable Valuation (as of 03/11/20)	1,701,511,625
	(H) Estimated Equalized Valuation (as of 10/01/19)	1,792,551,542
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	0.7107
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	0.7405
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	0.6746
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	0.7029

Employee Contract List for District

Name	Category	Measure
Dr. John C. Anzul	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$169,689
	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	07/01/19
	End Date of Contract	06/30/20
	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	\$10,875
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,786
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$26,145
	Contractual Post-Employment Benefit Description of Payout of Sick days	As per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	As per contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not applicable
	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
Dr. John C. Anzul	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	None Reported
	Base Annual Salary Amount	\$130,000
	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	10/08/19
	End Date of Contract	06/30/20
	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)	\$2,786
	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	\$82,555
	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	07/01/19
	End Date of Contract	06/30/20
	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)	\$6,525
	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