

## Bergen - Oakland Boro

Notice is hereby given to the legal voters of the Oakland Public School district, in the County of Bergen, of the State of New Jersey, that a Public Hearing will be held in the Valley Middle School Cafetorium of the Oakland Board of Education, 71 Oak Street, Oakland NJ 07436, on Tuesday, April 28, 2026 at 6:30 PM for the purpose of conducting a public hearing on the following budget for the 2026-2027 school year.

### Advertised Enrollments

Enrollment Categories	October 15, 2024 Actual	October 15, 2025 Actual	October 15, 2026 Estimated
Pupils On Roll Regular Full-Time	1,027	1,002	1,010
Pupils On Roll - Special Full-Time	257	252	254
Subtotal - Pupils On Roll	1,284	1,254	1,264
Private School Placements	10	8	7
Pupils Sent to Other Dists - Spec Ed Prog	16	17	19

### Bergen - Oakland Boro Advertised Revenues

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
<b>Operating Budget:</b>				
<b>Revenues from Local Sources:</b>				
Local Tax Levy-Base Budget	10-1210	33,809,839	34,991,036	37,038,321
Total Tax Levy	10-121x	33,809,839	34,991,036	37,038,321
Transportation Fees from Individuals	10-1410	124,025	75,000	75,000
Rents and Royalties	10-1910	19,219	15,000	16,000
Unrestricted Miscellaneous Revenues	10-1XXX	470,611	75,000	75,000
Interest Earned On Current Expense Emergency Reserve	10-1XXX	12,822	100	100
Interest Earned on Maintenance Reserve	10-1XXX	21,511	100	100
Interest Earned on Capital Reserve Funds	10-1XXX	52,052	1,000	1,000
Other Restricted Miscellaneous Revenues / Paycheck Protection Program (APSSDs Only)	10-1XXX	32,085	0	0
<b>Total Revenues from Local Sources</b>		<b>34,542,164</b>	<b>35,157,236</b>	<b>37,205,521</b>
<b>Revenues from State Sources:</b>				
Categorical Transportation Aid	10-3121	289,241	240,481	247,095
Extraordinary Aid	10-3131	511,774	200,000	200,000
Categorical Special Education Aid	10-3132	1,545,893	1,696,517	1,804,627
Categorical Security Aid	10-3177	134,609	150,930	161,482
Other State Aids	10-3XXX	19,531	0	0
<b>Total Revenues from State Sources</b>		<b>2,501,048</b>	<b>2,287,928</b>	<b>2,413,204</b>
<b>Revenues from Federal Sources:</b>				
Medicaid Reimbursement	10-4200	0	0	16,851
<b>Total Revenues from Federal Sources</b>		<b>0</b>	<b>0</b>	<b>16,851</b>
<b>Budgeted Fund Balance-Operating Budget</b>	10-303	<b>760,000</b>	<b>760,000</b>	<b>760,000</b>
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	138,558	2,897,515
Withdrawal from Maintenance Reserve	10-310	166,585	142,965	199,950
Withdrawal from Current Expense Emergency Reserve	10-312	0	34,325	96,100
Withdrawal from Emergency Reserve for Excess of Statutory Balance	10-312	87,300	0	0
Adjustment for Prior Year Encumbrances		0	4,470	0
Actual Revenues (Over)/Under Expenditures		-39,667	0	0
<b>Total Operating Budget</b>		<b>38,017,430</b>	<b>38,525,482</b>	<b>43,589,141</b>
<b>Grants and Entitlements:</b>				
Student Activity Fund Revenue	20-1760	146,223	0	0
Other Revenue from Local Sources	20-1XXX	135,493	23,611	0
<b>Total Revenues from Local Sources</b>	20-1XXX	<b>281,716</b>	<b>23,611</b>	<b>0</b>
<b>Revenues from State Sources:</b>				
Other Restricted Entitlements	20-32XX	40,768	71,705	66,395

Total Revenues from State Sources		40,768	71,705	66,395
Revenues from Federal Sources:				
Title I	20-4411-4416	42,358	46,000	34,499
Title II	20-4451-4455	16,886	20,132	16,108
Title III	20-4491-4494	30,097	65,272	26,201
Title IV	20-4471-4474	12,777	12,172	8,500
IDEA Part B (Handicapped)	20-4420-4429	407,732	362,984	308,537
ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	300	0	0
ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	17,382	0	0
ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities	20-4543	11,052	0	0
ARP-ESSER	20-4540	90,507	0	0
Other	20-4XXX	58,570	0	0
Total Revenues from Federal Sources		687,661	506,560	393,845
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-3,973	0	0
Total Grants and Entitlements		1,006,172	601,876	460,240
Total Revenues/Sources		39,023,602	39,127,358	44,049,381
Total Revenues/Sources Net of Transfers		39,023,602	39,127,358	44,049,381

**Bergen - Oakland Boro  
Advertised Appropriations**

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	10,365,893	10,698,534	11,006,929
Special Education-Instruction	11-2XX-100-XXX	2,968,266	3,286,421	3,477,813
Basic Skills/Remedial-Instruction	11-230-100-XXX	516,237	527,786	479,031
Bilingual Education-Instruction	11-240-100-XXX	309,448	299,201	233,025
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	112,723	136,227	139,396
School-Sponsored Athletics-Instruction	11-402-100-XXX	38,549	53,669	56,363
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,799,930	1,866,598	2,077,840
Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	91,591	94,582	100,353
Undistributed Expenditures-Health Services	11-000-213-XXX	455,098	514,107	510,995
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	608,080	764,814	782,240
Undistributed Expenditures-Other Support Services, Students>Extraordinary Services	11-000-217-XXX	817,274	885,369	915,997
Undistributed Expenditures-Guidance	11-000-218-XXX	564,356	650,851	658,624
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,070,603	1,073,909	1,141,950
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	480,726	431,494	448,214
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	927,253	1,008,856	1,093,479
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,044	23,650	22,500
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	601,968	751,958	709,956
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,551,724	1,665,875	1,577,258
Undistributed Expenditures-Central Services	11-000-251-XXX	473,886	518,733	519,200
Undistributed Expenditures-Administrative Information Technology	11-000-252-XXX	4,318	13,110	8,100
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	3,146,336	3,477,042	3,746,415
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,668,887	1,833,630	1,866,092
Personal Services-Employee Benefits	11-XXX-XXX-2XX	6,671,435	7,790,930	9,073,554
Total Undistributed Expenditures		20,937,509	23,365,508	25,252,767
Interest Earned on Maintenance Reserve	10-606	21,511	100	100
Increase In Maintenance Reserve	10-606	35,391	0	0
Increase In Current Expense Emergency Reserve	10-607	58,826	0	0
Interest Earned on Current Expense Emergency Res	10-607	12,822	100	100
Total General Current Expense		35,377,175	38,367,546	40,645,524
Capital Expenditures:				
Equipment	12-XXX-XXX-730	32,785	15,276	42,000
Facilities Acquisition and Construction Services	12-000-400-XXX	3,102	3,102	2,900,617
Capital Reserve-Transfer to Capital Projects	12-000-400-931	652,316	138,558	0
Increase In Capital Reserve	10-604	1,900,000	0	0

**(Continued)**

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Interest Deposit to Capital Reserve	10-604	52,052	1,000	1,000
Total Capital Outlay		2,640,255	157,936	2,943,617
General Fund Grand Total		38,017,430	38,525,482	43,589,141
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	135,493	23,611	0
Student Activity Fund	20-475-XXX-XXX	142,250	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	3,993	3,893	3,893
Nonpublic Handicapped Services	20-XXX-XXX-XXX	7,711	14,740	14,740
Nonpublic Nursing Services	20-XXX-XXX-XXX	11,180	10,338	10,338
Nonpublic Technology Initiative	20-XXX-XXX-XXX	3,909	2,779	2,779
Nonpublic Security Aid	20-XXX-XXX-XXX	13,975	34,645	34,645
Other	20-XXX-XXX-XXX	0	5,310	0
Total Other State Projects		40,768	71,705	66,395
Total State Projects	20-XXX-XXX-XXX	40,768	71,705	66,395
Federal Projects:				
Title I	20-XXX-XXX-XXX	42,358	46,000	34,499
Title II	20-XXX-XXX-XXX	16,886	20,132	16,108
Title III	20-XXX-XXX-XXX	30,097	65,272	26,201
Title IV	20-XXX-XXX-XXX	12,777	12,172	8,500
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	407,732	362,984	308,537
Other	20-XXX-XXX-XXX	58,570	0	0
ARP-ESSER Grant Program	20-487-xxx-xxx	90,507	0	0
ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	300	0	0
ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	17,382	0	0
ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities	20-490-xxx-xxx	11,052	0	0
Total Federal Projects	20-XXX-XXX-XXX	687,661	506,560	393,845
Total Special Revenue Funds		1,006,172	601,876	460,240
Total Expenditures/Appropriations		39,023,602	39,127,358	44,049,381
Total Expenditures Net of Transfers		39,023,602	39,127,358	44,049,381

**Bergen - Oakland Boro**  
**Advertised Recapitulation of Balances**

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)	1,210,271	1,050,042	770,404	770,404
(Repayment of Debt)	0	0	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	2,413,575	3,713,311	3,594,391	697,876
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	666,254	556,571	413,706	213,856
--Legal Reserve	1,520,000	1,520,000	760,000	0
--Unemployment Fund	385,829	417,915	417,915	417,915
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	360,458	384,124	349,899	253,899
--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
(Special Revenue Fund)				
--Student Activity Fund	33,812	37,785	37,785	37,785
--Scholarship Fund	0	0	0	0
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

**Bergen - Oakland Boro**  
**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	\$23,086	\$24,552	\$26,666	\$27,645	\$29,036
Total Classroom Instruction	\$13,423	\$14,223	\$15,238	\$15,738	\$16,573
Classroom-Salaries and Benefits	\$13,007	\$13,736	\$14,719	\$15,225	\$16,030
Classroom-General Supplies and Textbooks	\$372	\$403	\$461	\$459	\$474
Classroom-Purchased Services	\$44	\$84	\$58	\$54	\$70
Total Support Services	\$4,290	\$4,759	\$5,271	\$5,404	\$5,734
Support Services-Salaries and Benefits	\$3,237	\$3,688	\$4,039	\$4,112	\$4,385
Total Administrative Costs	\$2,476	\$2,599	\$2,823	\$3,044	\$2,976
Administration Salaries and Benefits	\$2,216	\$2,366	\$2,496	\$2,683	\$2,640
Total Operations and Maintenance of Plant	\$2,699	\$2,754	\$3,066	\$3,179	\$3,447
Operations and Maintenance-Salaries and Benefits	\$1,252	\$1,353	\$1,520	\$1,574	\$1,702
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$141	\$149	\$187	\$194	\$204
Total Equipment Costs	\$12	\$25	\$0	\$12	\$33
Legal Costs	\$61	\$62	\$54	\$72	\$71
Employee Benefits as a percentage of salaries*	30.16%	31.42%	34.75%	34.75%	39.64%

\*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 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.

**Bergen - Oakland Boro**  
**Capital Projects**

Description/Activity	Project Number	Dollar Amount	Eligible for Grant	Request to Exceed Referendum	Funding Source for Request to Exceed Referendum
Heights Elementary SGI Conversion	3760050-2627-001	\$246,053	N	N	
Manito Elementary SGI Conversion	3760060-2627-001	\$1,107,262	N	N	
Manito Elementary Restroom Renovation	3760060-2627-002	\$839,500	N	N	
Valley Middle School Generator Replacement	3760080-2627-001	\$704,700	N	N	

Included in budget line 620, Budgeted Withdrawal from Capital Reserve – Excess Costs & Other Capital Projects, is \$2,897,515 for other capital project costs of Valley Middle School Generator Replacement to replace failed generator (\$704,700), Manito Elementary School Restroom Renovations (\$839,500) and Partial Roof Replacement at Manito Elementary School (\$175,000). The district has determined that these projects are necessary for the health and safety of our students. Other capital projects costs include Classroom Conversion to Small Group Instructional Spaces at Heights Elementary (\$246,053) and Small Group Instruction Conversion at Manito Elementary School (\$932,262). These additional spaces are necessary as our special education programs continue to expand to meet the needs of our students. The total cost of these projects is \$2,897,515, which represents expenditures for construction elements or projects that are in addition to the facilities efficiency standards determined by the Commissioner as necessary to achieve the New Jersey Student Learning Standards.

The complete budget will be on file and open to examination at Oakland Board of Education Administration Building, 315 Ramapo Valley Road, Oakland NJ 07436, Bergen County New Jersey between the hours of 9 am and 3 pm Monday through Friday, excluding holidays.

The school district has proposed programs and services in addition to the New Jersey Student Learning Standards adopted by the State Board of Education.