

ENROLLMENT CATEGORIES	10-15-2013 ACTUAL	10-15-2014 ACTUAL	10-15-2015 ESTIMATE
Pupils On Roll Regular Full-Time	107.0	103.0	115.0
Pupils On Roll Special Ed Full-Time	28.0	19.0	16.0
Pupils On Roll SUBTOTAL	135.0	122.0	131.0
Pupils in Private School Placements	2.0	2.0	2.0
Pupils Sent to Other Districts Regular	47.0	45.0	41.0
Pupils Sent to Other Districts Special Ed	3.0	6.0	6.0
Pupils Received	1.0	1.0	0.0

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,557,308	1,588,454	1,620,223
Total Tuition	10-1300	16,799	8,000	8,000
Unrestricted Miscellaneous Revenues	10-1XXX	0	1,000	1,000
Other Restricted Miscellaneous Revenues	10-1XXX	1,389	0	0
Subtotal - Revenues From Local Sources		1,575,496	1,597,454	1,629,223
Revenues from State Sources:				
School Choice Aid	10-3116	331,740	285,665	267,235
Categorical Transportation Aid	10-3121	8,512	8,512	8,512
Categorical Special Education Aid	10-3132	105,121	105,121	105,121
Equalization Aid	10-3176	766,421	766,421	766,421
Categorical Security Aid	10-3177	6,556	6,556	6,556
Adjustment Aid	10-3178	114,202	0	0
Other State Aids	10-3XXX	4,174	120,380	138,810
Subtotal - Revenues From State Sources		1,336,726	1,292,655	1,292,655
Budgeted Fund Balance - Operating Budget	10-303	0	226,938	241,493
Adjustment For Prior Year Encumbrances		0	99,183	0
Actual Revenues (Over)/Under Expenditures		196,975	0	0
Total Operating Budget		3,109,197	3,216,230	3,163,371
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	18,970	18,053	15,345
Title II	20-4451-4455	3,020	2,925	2,486
I.D.E.A. Part B (Handicapped)	20-4420-4429	39,465	35,099	29,834
Other	20-4XXX	40,379	19,659	19,000

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Total Revenues From Federal Sources		101,834	75,736	66,665
Total Grants And Entitlements		101,834	75,736	66,665
Total Revenues/Sources		3,211,031	3,291,966	3,230,036
Total Revenues/Sources Net of Transfers		3,211,031	3,291,966	3,230,036

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,012,794	1,052,584	1,101,979
Special Education - Instruction	11-2XX-100-XXX	198,968	231,694	190,125
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	3,080	6,600	7,200
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	749,842	710,503	690,268
Undist. Expenditures - Health Services	11-000-213-XXX	57,053	59,681	55,291
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	74,352	52,000	70,000
Undist. Expenditures - Guidance	11-000-218-XXX	36,529	56,704	59,280
Undist. Expenditures - Child Study Teams	11-000-219-XXX	79,567	54,117	102,594
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	0	5,000	2,500
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	9,463	1,250	1,250
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	2,723	5,000	6,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	85,765	84,519	85,047
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	89,881	89,771	63,240
Undist. Expend. - Central Services	11-000-251-XXX	68,952	68,952	70,331
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	156,164	218,635	197,521
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	55,370	63,524	84,653
Personal Services - Employee Benefits	11-XXX-XXX-2XX	347,908	388,501	375,554
Undistributed Expenditures-Food Services	11-000-310-930	9,134	0	0
Total Undistributed Expenditures		1,822,703	1,858,157	1,863,529
Total General Current Expense		3,037,545	3,149,035	3,162,833
Capital Expenditures:				
Equipment	12-XXX-XXX-730	25,506	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	46,146	67,195	538
Total Capital Outlay		71,652	67,195	538
General Fund Grand Total		3,109,197	3,216,230	3,163,371

Budget Category	Account	2013-14 Actual	2014-15 Revised	2015-16 Anticipated
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	18,970	18,053	15,345
Title II	20-XXX-XXX-XXX	3,020	2,925	2,486
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	39,465	35,099	29,834
Other	20-XXX-XXX-XXX	40,379	19,659	19,000
Total Federal Projects	20-XXX-XXX-XXX	101,834	75,736	66,665
Total Special Revenue Funds		101,834	75,736	66,665
Total Expenditures/Appropriations		3,211,031	3,291,966	3,230,036
Total Expenditures Net of Transfers		3,211,031	3,291,966	3,230,036

Budget Category	Audited Balance 6-30-2013	Audited Balance 6-30-2014	Estimated Balance 6-30-2015	Estimated Balance 6-30-2016
Unrestricted:				
--General Operating Budget	250,821	252,437	251,616	250,000
--Repayment of Debt	0	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	3,445	3,445	3,445	3,445
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	701,000	465,994	239,877	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	175,071	175,441	175,441	175,441
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2012-13 Actual Costs	2013-14 Actual Costs	2014-15 Original Budget	2014-15 Revised Budget	2015-16 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,653	\$17,857	\$16,374	\$19,467	\$18,228
Total Classroom Instruction	\$9,276	\$11,453	\$10,570	\$12,776	\$12,030
Classroom-Salaries and Benefits	\$8,618	\$10,565	\$9,747	\$11,784	\$11,130
Classroom-General Supplies and Textbooks	\$334	\$475	\$370	\$439	\$356
Classroom-Purchased Services	\$325	\$413	\$453	\$553	\$544
Total Support Services	\$2,109	\$2,641	\$2,368	\$2,406	\$2,647
Support Services-Salaries and Benefits	\$1,139	\$1,912	\$1,390	\$1,675	\$1,859
Total Administrative Costs	\$1,647	\$2,185	\$1,853	\$2,234	\$1,798
Administration Salaries and Benefits	\$898	\$967	\$816	\$984	\$619
Total Operations and Maintenance of Plant	\$1,588	\$1,481	\$1,538	\$1,997	\$1,698
Operations and Maintenance-Salaries and Benefits	\$790	\$837	\$716	\$863	\$821
Board Contribution to Food Services	\$7	\$73	\$0	\$0	\$0
Total Extracurricular Costs	\$26	\$25	\$45	\$54	\$55
Total Equipment Costs	\$0	\$204	\$0	\$0	\$0
Legal Costs	\$30	\$32	\$51	\$61	\$57
Employee Benefits as a percentage of salaries*	25.89%	24.15%	26.24%	26.15%	24.68%

*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 (formerly the Comparative Spending Guide) 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 2014-15 revised appropriations and the 2015-16 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 Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Contract business services through the Pohatcong Township BOE through an interlocal services agreement	0
Special Education Services	Contract with Greenwich Township School for extraordinary services	0
Staffing - Other	Share and art teacher with the Alpha School District	0
Superintendent and Assistant Sup.	Share a Superintendent with the Greenwich Township BOE through a shared services agreement	0
Transportation Services, including Fuel	Participates in joint transportation routes through WCSSSD	0
Purchasing	Participates in the ACES purchasing co-op	0
Purchasing	Participates in the HCESC purchasing co-op	0

A. Estimated 15-16 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	1,604,339
(B) Estimated Net Taxable Valuation (as of 03/03/15)	89,904,416
(C) Estimated 15-16 General Fund School Tax Rate=(A)/(B)x100	1.7845
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	1,604,339
(E) Estimated Net Taxable Valuation (as of 03/03/15)	89,904,416
(F) Estimated 15-16 Total School Tax Rate=(D)/(E)x100	1.7845

B. Estimated 15-16 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	1,604,339
(H) Estimated Equalized Valuation (as of 03/03/15)	89,904,416
(I) Estimated 15-16 Equalized General Fund School Tax Rate=(G)/(H)x100	1.7845
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	1,604,339
(K) Estimated Equalized Valuation (as of 03/03/15)	89,904,416
(L) Estimated 15-16 Equalized Total School Tax Rate=(J)/(K)x100	1.7845

NAME=Jenniffer Marycz

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$95,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/15
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	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$820
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	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Jenniffer Marycz

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Shared Services Agreement

CATEGORY	MEASURE
Job Title	Superintendent
Job Title	Business Administrator
Job Title II	
Job Title II	
Base Annual Salary Amount	\$0
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	1.0
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared with Another District?	Y
Shared County	41
Shared County	41
Shared District	1840
Shared District	4200
Job Title Other District	Superintendent
Job Title Other District	SBA
Member of Collective Bargaining Unit (CBU)?	N

NAME=Shared Services Agreement

CATEGORY	MEASURE
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/13
Beginning Date of Contract	07/01/14
End Date of Contract	06/30/18
End Date of Contract	06/30/15
Contracted Number of Annual Work Days	0
Contracted Number of Annual Work Days	0
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$0
Total Allowances Amount	\$0
Total Bonuses Amount	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0

NAME=Shared Services Agreement

CATEGORY	MEASURE
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
Contractual Post-Employment Benefit Description of Payout of Sick days	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Vacation days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	\$0
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	Bloomsbury pays the Greenwich Township BOE
Additional Comment 1	Bloomsbury pays the Pohatcong Township BOE
Additional Comment 2	\$56,000 for contracted Superintendent services.

NAME=Shared Services Agreement

CATEGORY	MEASURE
Additional Comment 2	\$68,952 for contracted business services
Additional Comment 3	
Additional Comment 3	