

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	79.0	86.0	99.0
On Roll Special Ed Full-Time	10.0	13.0	14.0
On Roll Subtotal	89.0	99.0	113.0
In Private School Placements	1.0		2.0
Sent to Other Districts Regular	25.0	24.0	13.0
Sent to Other Districts Special Ed	5.0	7.0	8.0
Received	4.0	4.0	0.0
In State Facilities		1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,879,410	1,916,998	1,955,338
	Total Tuition	10-1300	6,611	7,500	10,000
	Unrestricted Miscellaneous Revenues	10-1XXX	0	500	250
	Total Revenues from Local Sources		1,886,021	1,924,998	1,965,588
General Fund Revenues from State Sources	School Choice Aid	10-3116	279,299	291,798	277,068
	Extraordinary Aid	10-3131	20,127	0	0
	Categorical Special Education Aid	10-3132	0	0	70,984
	Equalization Aid	10-3176	578,424	559,434	591,878
	Other State Aids	10-3XXX	1,148	0	0
	Total Revenues from State Sources		878,998	851,232	939,930
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	366,301	763,877
	Adjustment for Prior Year Encumbrances		0	27,664	0
	Actual Revenues (Over)/Under Expenditures		-156,539	0	0
General Fund Revenues	Total Operating Budget		2,608,480	3,170,195	3,669,395
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	8,959	0	0
	Total Revenues from Local Sources	20-1XXX	8,959	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	0	15,477	13,155
	Title II	20-4451-4455	13,515	2,836	2,411
	Title IV	20-4471-4474	10,000	0	0
	ARP-IDEA Preschool	20-4409	29,996	367	0
	ARP-IDEA Basic	20-4419	622	4,302	0
	IDEA Part B (Handicapped)	20-4420-4429	0	30,059	25,550
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	50,000	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	0	45,000	0
	CARES Act Education Stabilization Fund	20-4530	11,025	0	0
	Coronavirus Relief Fund (CRF)	20-4532	6,740	0	0

**Advertised Revenues**

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	CRRSA Act-ESSER II	20-4534	0	48,631	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	25,000	0
	CRRSA Act-Mental Health Grant	20-4536	21,426	45,000	0
	Total Revenues from Federal Sources		93,324	346,672	41,116
Special Revenue Fund Revenues	Total Grants and Entitlements		96,525	346,672	41,116
All Fund Revenues	Total Revenues/Sources		2,705,005	3,516,867	3,710,511
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		2,705,005	3,516,867	3,710,511

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	910,159	1,009,072	1,162,946
	Special Education-Instruction	11-2XX-100-XXX	197,355	231,105	252,716
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	1,800	16,100	20,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	459,076	445,447	544,485
	Undistributed Expenditures-Health Services	11-000-213-XXX	59,977	68,632	71,476
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	43,708	67,500	100,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	55,204	56,055	58,297
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	108,986	120,615	123,733
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	0	1,500	1,500
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	0	5,000	5,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	106,553	117,820	121,403
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	13,500	13,972	14,461
	Undistributed Expenditures-Central Services	11-000-251-XXX	65,000	65,000	70,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	214,637	234,107	317,875
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	52,219	97,092	108,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	319,768	620,640	696,965
	Total Undistributed Expenditures			1,498,628	1,913,380
General Fund Current Expenses	Total General Current Expense		2,607,942	3,169,657	3,668,857
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	538	538	538
	Total Capital Outlay		538	538	538
General Fund Expenses and Transfers	General Fund Grand Total		2,608,480	3,170,195	3,669,395
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	0	15,477	13,155
	Title II	20-XXX-XXX-XXX	13,515	2,836	2,411
	Title IV	20-XXX-XXX-XXX	10,000	0	0
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	0	30,059	25,550
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	29,996	4,302	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	622	367	0

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses for Federal Projects	CARES Act Education Stabilization Fund	20-477-XXX-XXX	11,025	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	6,740	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	48,631	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	25,000	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	21,426	45,000	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	50,000	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	0
	Total Federal Projects	20-XXX-XXX-XXX	93,324	346,672	41,116
Special Revenue Fund Expenses	Total Special Revenue Funds		96,525	346,672	41,116
All Fund Expenses	Total Expenditures/Appropriations		2,705,005	3,516,867	3,710,511
Expenses Net of Transfers	Total Expenditures Net of Transfers		2,705,005	3,516,867	3,710,511

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	259,434	278,691	270,127	250,000
	Repayment of Debt	0	0	0	0
Restricted for 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	956,311	1,101,487	743,750	0
	Unemployment Fund	0	0	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	0	0	0
	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	8,931	14,689	14,689	14,689
	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	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$22,704	\$23,198	\$27,078	\$26,537	\$26,694
Total Classroom Instruction	\$14,098	\$14,208	\$17,552	\$17,055	\$17,137
Classroom-Salaries and Benefits	\$13,240	\$13,060	\$15,979	\$15,495	\$15,097
Classroom-General Supplies and Textbooks	\$301	\$584	\$523	\$537	\$1,153
Classroom-Purchased Services	\$557	\$564	\$1,050	\$1,024	\$887
Total Support Services	\$3,999	\$3,949	\$4,438	\$4,311	\$4,162
Support Services-Salaries and Benefits	\$3,392	\$3,369	\$3,511	\$3,404	\$3,087
Total Administrative Costs	\$2,366	\$2,050	\$2,055	\$1,993	\$1,826
Administration Salaries and Benefits	\$1,237	\$983	\$956	\$927	\$837
Total Operations and Maintenance of Plant	\$2,137	\$2,972	\$2,865	\$3,015	\$3,391
Operations and Maintenance-Salaries and Benefits	\$1,431	\$1,461	\$1,544	\$1,497	\$1,668
Board Contribution to Food Services	\$9	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$96	\$20	\$168	\$163	\$177
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$118	\$78	\$125	\$121	\$106
Employee Benefits as a percentage of salaries*	21.86%	23.04%	41.20%	41.20%	41.96%

\*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 2021-22 revised appropriations and the 2022-23 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)
Business Services	Contract business services through the Pohatcong Twp BOE.	0
Purchasing	Participates in the ACES purchasing co-op.	0
	Participates in the HCESC purchasing co-op.	0
Special Education Services	Contract with the Greenwich Twp School for extraordinary services.	0
Staffing - Other	Share an Art Teacher with the Pohatcong Township BOE	0
Transportation Services, including Fuel	Participates in joint transportation routes through WCSSSD.	0



**Estimated Tax Rates**

Municipality	Category	Amount
Bloomsbury Borough	(A) General Fund School Levy	1,936,168
	(D) Total School Levy	1,936,168
	(B) Estimated Net Taxable Valuation (as of 02/10/22)	89,766,695
	(H) Estimated Equalized Valuation (as of 02/10/22)	103,608,726
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	2.1569
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	2.1569
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.8687
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.8687

Employee Contract List for District

Name	Category	Measure
Interlocal Services Agreement	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.2
	Shared with Another District?	Y
	Shared County	41
	Shared District	4200
	Job Title Other District	SBA
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	0
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	0
	Contracted Number of Annual Personal Days	0
	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	\$0
	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	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
Interlocal Services Agreement	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	Bloomsbury pays the Pohatcong Twp BOE
	Additional Comment 2	\$65,000 for contracted business services
	Additional Comment 3	None Reported
Jenniffer Marycz	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$148,526
	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	06/30/24
	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	

Employee Contract List for District

Name	Category	Measure
Jenniffer Marycz	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$2,493
	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	\$32,138
	Contractual Post-Employment Benefit Description of Payout of Sick days	Paid for unused sick days at 1/260 of CY salary, upon retirement only, not to exceed \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid for unused vacation days at 1/260 of CY salary not to exceed 40 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	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	