

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	86.0	91.0	98.0
On Roll Special Ed Full-Time	10.0	8.0	9.0
On Roll Subtotal	96.0	99.0	107.0
In Private School Placements	0.0	0.0	1.0
Sent to Other Districts Regular	19.0	12.0	12.0
Sent to Other Districts Special Ed	7.0	6.0	8.0
Received	7.0	8.0	0.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,955,338	1,994,445	2,034,334
	Total Tuition	10-1300	10,000	48,000	0
	Unrestricted Miscellaneous Revenues	10-1XXX	266	250	15,000
	Total Revenues from Local Sources		1,965,604	2,042,695	2,049,334
General Fund Revenues from State Sources	School Choice Aid	10-3116	277,068	245,107	373,549
	Categorical Special Education Aid	10-3132	70,984	125,050	125,050
	Equalization Aid	10-3176	591,878	591,878	450,951
	Categorical Security Aid	10-3177	0	7,008	7,008
	Other State Aids	10-3XXX	624	0	0
	Total Revenues from State Sources		940,554	969,043	956,558
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	689,927	833,360
	Adjustment for Prior Year Encumbrances		0	6,225	0
	Actual Revenues (Over)/Under Expenditures		-67,517	0	0
General Fund Revenues	Total Operating Budget		2,838,641	3,707,890	3,839,252
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	14,944	0	0
	Total Revenues from Local Sources	20-1XXX	14,944	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	0	204,425
	Other Restricted Entitlements	20-32XX	6,660	0	0
	Total Revenues from State Sources		6,660	0	204,425
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	55	0	0
	Title II	20-4451-4455	12,849	1,855	1,577
	ARP-IDEA Preschool	20-4409	752	0	0
	ARP-IDEA Basic	20-4419	31,527	0	0
	IDEA Part B (Handicapped)	20-4420-4429	0	32,750	27,838
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	19,875	0	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	17,995	0	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	41,994	0	0
	ARP-ESSER	20-4540	52,371	0	0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	CRRSA Act-Learning Acceleration Grant	20-4535	12,667	0	0
	CRRSA Act-Mental Health Grant	20-4536	1	0	0
	Total Revenues from Federal Sources		190,086	34,605	29,415
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	31,450
Special Revenue Fund Revenues	Total Grants and Entitlements		207,991	34,605	265,290
All Fund Revenues	Total Revenues/Sources		3,046,632	3,742,495	4,104,542
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	0	31,450
	Total Revenues/Sources Net of Transfers		3,046,632	3,742,495	4,073,092

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,057,564	1,169,222	1,296,979	
	Special Education-Instruction	11-2XX-100-XXX	262,195	271,505	254,715	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	17,150	21,900	20,700	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	424,376	624,794	534,246	
	Undistributed Expenditures-Health Services	11-000-213-XXX	66,228	76,345	82,125	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,777	100,000	110,000	
	Undistributed Expenditures-Guidance	11-000-218-XXX	57,510	59,755	62,505	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	116,442	127,042	137,480	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	980	1,500	1,500	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,034	6,600	5,000	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	108,562	126,991	137,850	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	14,346	14,895	15,420	
	Undistributed Expenditures-Central Services	11-000-251-XXX	70,000	70,000	70,000	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	195,371	306,118	309,674	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	66,374	110,719	162,150	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	377,194	619,966	638,370	
	Total Undistributed Expenditures			1,501,194	2,244,725	2,266,320
	General Fund Current Expenses	Total General Current Expense		2,838,103	3,707,352	3,838,714
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		2,838,641	3,707,890	3,839,252	
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	0	127,753	
	Support Services	20-218-200-XXX	0	0	108,122	
	Total Preschool Education Aid	20-218-XXX-XXX	0	0	235,875	
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	6,660	0	0	
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	6,660	0	235,875	

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	55	0	0
	Title II	20-XXX-XXX-XXX	12,849	1,855	1,577
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	0	32,750	27,838
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	31,527	0	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	752	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	12,667	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	1	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	52,371	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	19,875	0	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	17,995	0	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	41,994	0	0
	Total Federal Projects	20-XXX-XXX-XXX	190,086	34,605	29,415
Special Revenue Fund Expenses	Total Special Revenue Funds		207,991	34,605	265,290
All Fund Expenses	Total Expenditures/Appropriations		3,046,632	3,742,495	4,104,542
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	0	31,450
	Total Expenditures Net of Transfers		3,046,632	3,742,495	4,073,092

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	270,707	251,204	250,624	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	1,433,097	1,522,083	832,736	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	15,782	19,481	19,481	19,481
	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	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$19,880	\$24,567	\$29,075	\$30,019	\$31,278
Total Classroom Instruction	\$12,757	\$16,036	\$18,535	\$19,106	\$19,986
Classroom-Salaries and Benefits	\$11,721	\$14,314	\$16,921	\$17,434	\$16,795
Classroom-General Supplies and Textbooks	\$509	\$589	\$672	\$702	\$1,174
Classroom-Purchased Services	\$526	\$1,134	\$941	\$970	\$2,017
Total Support Services	\$3,151	\$3,633	\$4,656	\$4,813	\$5,446
Support Services-Salaries and Benefits	\$2,958	\$3,501	\$3,464	\$3,569	\$4,151
Total Administrative Costs	\$1,730	\$2,024	\$2,082	\$2,145	\$2,110
Administration Salaries and Benefits	\$853	\$988	\$955	\$984	\$1,004
Total Operations and Maintenance of Plant	\$2,129	\$2,694	\$3,587	\$3,733	\$3,538
Operations and Maintenance-Salaries and Benefits	\$1,076	\$1,450	\$1,727	\$1,780	\$1,687
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$113	\$179	\$215	\$221	\$198
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$41	\$33	\$118	\$121	\$112
Employee Benefits as a percentage of salaries*	23.05%	23.95%	35.33%	35.33%	36.53%

\*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 2023-24 revised appropriations and the 2024-25 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
	Share a speech & language 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	2,014,389
	(D) Total School Levy	2,014,389
	(B) Estimated Net Taxable Valuation (as of 02/16/24)	88,357,895
	(H) Estimated Equalized Valuation (as of 10/01/23)	119,859,345
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	2.2798
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	2.2798
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.6806
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.6806

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	07/01/23
	End Date of Contract	06/30/24
	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 \$70,000 for contracted business services
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Jenniffer Marycz	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$157,571
	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	\$2,619
	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	\$29,545
	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	