

## Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	475.0	467.0	481.0
On Roll Special Ed Full-Time	87.0	88.0	95.0
On Roll Subtotal	562.0	555.0	576.0
In Private School Placements	15.0	18.0	24.0
Sent to Other Districts Regular	186.5	158.0	132.0
Sent to Other Districts Special Ed	54.0	48.0	41.0
Received	1.0		0.0

## Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	17,462,861	17,812,118	18,168,360
	Total Tuition	10-1300	124,476	132,400	26,000
	Rents and Royalties	10-1910	0	6,000	6,000
	Unrestricted Miscellaneous Revenues	10-1XXX	51,399	33,200	30,000
	Interest Earned on Capital Reserve Funds	10-1XXX	189	100	500
	Total Revenues from Local Sources		17,638,925	17,983,818	18,230,860
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	102,123	102,123	102,123
	Extraordinary Aid	10-3131	737,569	600,000	600,000
	Categorical Special Education Aid	10-3132	557,300	557,300	557,300
	Equalization Aid	10-3176	1,152,238	987,795	775,253
	Categorical Security Aid	10-3177	16,458	16,458	16,458
	Other State Aids	10-3XXX	0	30,000	0
	Total Revenues from State Sources		2,565,688	2,293,676	2,051,134
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	25,326	27,260	32,281
	Total Revenues from Federal Sources		25,326	27,260	32,281
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,324,967	1,677,933
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	93,622	0
	Adjustment for Prior Year Encumbrances		0	998,703	0
	Actual Revenues (Over)/Under Expenditures		-918,933	0	0
General Fund Revenues	Total Operating Budget		19,311,006	22,722,046	21,992,208
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	234,382	231,763	196,999
	Title II	20-4451-4455	35,733	37,785	32,117
	Title IV	20-4471-4474	13,686	17,065	14,505
	I.D.E.A. Part B (Handicapped)	20-4420-4429	201,131	203,479	172,957
	CARES Act Education Stabilization Fund	20-4530	0	159,331	0
	Coronavirus Relief Fund (CRF)	20-4532	0	41,172	0
	Total Revenues from Federal Sources		484,932	690,595	416,578
Special Revenue Fund Revenues	Total Grants and Entitlements		484,932	690,595	416,578

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	91,659	91,658	91,608
	Total Revenues from Local Sources		91,659	91,658	91,608
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		91,659	91,658	91,608
Debt Service Fund Revenues	Total Repayment of Debt		91,659	91,658	91,608
All Fund Revenues	Total Revenues/Sources		19,887,597	23,504,299	22,500,394
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		19,887,597	23,504,299	22,500,394

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	3,067,549	3,319,444	3,534,831
	Special Education-Instruction	11-2XX-100-XXX	941,971	1,120,181	1,131,191
	Basic Skills/Remedial-Instruction	11-230-100-XXX	53,174	39,810	16,006
	Bilingual Education-Instruction	11-240-100-XXX	81,949	102,965	94,765
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	78,137	73,550	73,050
	School-Sponsored Athletics-Instruction	11-402-100-XXX	18,290	28,050	28,050
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	7,818,484	7,731,704	8,248,712
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	99,664	100,488	102,819
	Undistributed Expenditures-Health Services	11-000-213-XXX	223,594	230,283	207,168
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	325,782	405,533	344,821
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	445,585	1,363,585	665,818
	Undistributed Expenditures-Guidance	11-000-218-XXX	103,138	130,558	130,133
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	394,110	512,471	712,492
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	91,033	154,286	147,498
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	390,763	495,552	438,399
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	6,889	16,722	4,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	304,913	458,868	280,008
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	407,668	478,127	428,105
	Undistributed Expenditures-Central Services	11-000-251-XXX	227,013	182,626	169,604
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	22,595	66,942	56,448
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,043,266	1,365,286	1,348,676
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,182,111	1,818,508	1,625,683
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,852,167	2,191,549	2,095,024
	Undistributed Expenditures-Food Services	11-000-310-930	4,069	0	0
		Total Undistributed Expenditures		14,942,844	17,703,088
General Fund Current Expenses	Total General Current Expense		19,183,914	22,387,088	21,883,301

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	8,050	64,689	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	7,445	102,597	1,267
	Interest Deposit to Capital Reserve	10-604	0	100	500
	Total Capital Outlay		15,495	167,386	1,767
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	111,597	167,572	107,140
	General Fund Grand Total		19,311,006	22,722,046	21,992,208
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	234,382	231,763	196,999
	Title II	20-XXX-XXX-XXX	35,733	37,785	32,117
	Title IV	20-XXX-XXX-XXX	13,686	17,065	14,505
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	201,131	203,479	172,957
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	159,331	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	41,172	0
	Total Federal Projects	20-XXX-XXX-XXX	484,932	690,595	416,578
Special Revenue Fund Expenses	Total Special Revenue Funds		484,932	690,595	416,578
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	91,659	91,658	91,608
	Total Debt Service Funds		91,659	91,658	91,608
All Fund Expenses	Total Expenditures/Appropriations		19,887,597	23,504,299	22,500,394
Expenses Net of Transfers	Total Expenditures Net of Transfers		19,887,597	23,504,299	22,500,394

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2019	Audited Balance 06/30/2020	Estimated Balance 06/30/2021	Estimated Balance 06/30/2022
Restricted for General Operating Budget	Capital Reserve	93,522	687,052	593,530	594,030
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	100,000	100,000	100,000
	Legal Reserve	3,571,077	2,499,340	1,288,692	0
	Tuition Reserve	1,502	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	580,402	938,027	823,708	434,467
	Repayment of Debt	0	0	0	0

### Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2018-19 Actual Costs	2019-20 Actual Costs	2020-21 Original Budget	2020-21 Revised Budget	2021-22 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,931	\$18,674	\$21,618	\$23,421	\$20,845
Total Classroom Instruction	\$9,407	\$9,650	\$10,600	\$10,730	\$10,477
Classroom-Salaries and Benefits	\$9,167	\$9,201	\$10,037	\$10,117	\$9,834
Classroom-General Supplies and Textbooks	\$168	\$326	\$401	\$409	\$386
Classroom-Purchased Services	\$73	\$124	\$163	\$204	\$257
Total Support Services	\$4,957	\$4,486	\$5,856	\$7,056	\$5,550
Support Services-Salaries and Benefits	\$3,048	\$3,012	\$3,704	\$3,566	\$3,468
Total Administrative Costs	\$2,168	\$2,155	\$2,135	\$2,609	\$1,942
Administration Salaries and Benefits	\$1,711	\$1,752	\$1,698	\$1,912	\$1,459
Total Operations and Maintenance of Plant	\$2,284	\$2,142	\$2,781	\$2,777	\$2,651
Operations and Maintenance-Salaries and Benefits	\$882	\$1,025	\$1,352	\$1,222	\$1,395
Board Contribution to Food Services	\$0	\$7	\$0	\$0	\$0
Total Extracurricular Costs	\$109	\$227	\$239	\$241	\$225
Total Equipment Costs	\$0	\$15	\$116	\$118	\$0
Legal Costs	\$131	\$133	\$90	\$206	\$111
Employee Benefits as a percentage of salaries*	30.04%	28.67%	31.65%	30.56%	28.55%

\*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 2020-21 revised appropriations and the 2021-22 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	District is sharing services with Butler School District with the following positions: Superintendent, Business Administrator, Director of Student Services, Director of Curriculum and Instruction, Building and Grounds, Supervisor of Technology, and Data Management	0
Municipal/Public Works	District partners with Borough for landscaping, snow removal, salting, inc.	0
Purchasing	District participates in Passaic COOP	0
	District participates in Ed Data COOP	0

**Estimated Tax Rates**

Municipality	Category	Amount
Bloomingtondale Borough	(A) General Fund School Levy	17,990,239
	(D) Total School Levy	18,081,872
	(B) Estimated Net Taxable Valuation (as of 10/01/20)	732,722,300
	(H) Estimated Equalized Valuation (as of 10/01/20)	843,761,285
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.4553
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.4678
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	2.1321
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.1430

Employee Contract List for District

Name	Category	Measure
Eulalia Gillis	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$52,000
	Full-Time Equivalent (FTE)	0.3
	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	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	104
	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	Not eligible
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Not eligible
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not eligible
	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
Eulalia Gillis	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
Share Services Agreement	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$0
	Full-Time Equivalent (FTE)	0.4
	Shared with Another District?	Y
	Shared County	27
	Shared District	0630
	Job Title Other District	Superintendent
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	01/01/21
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	6
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	16
Description of Other Contracted Non-Working Days	Holiday/Recess	

Employee Contract List for District

Name	Category	Measure
Share Services Agreement	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	0
	Contractual Post-Employment Benefit Description of Payout of Vacation days	0
	Contractual Post-Employment Benefit Description of Payout of Personal days	0
	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	Paid by Butler
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	Paid by Butler
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	Paid by Butler
	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	\$80,000 01/01/2021 - 06/30/2025
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported