

ENROLLMENT CATEGORIES	10-15-2015 ACTUAL	10-15-2016 ACTUAL	10-15-2017 ESTIMATE
Pupils On Roll Regular Full-Time	105.0	97.0	105.0
Pupils On Roll Special Ed Full-Time	15.0	11.0	12.0
Pupils On Roll SUBTOTAL	120.0	108.0	117.0
Pupils in Private School Placements	2.0	2.0	2.0
Pupils Sent to Other Districts Regular	51.0	49.0	47.0
Pupils Sent to Other Districts Special Ed	9.0	9.0	7.0
Pupils Received	8.0	6.0	0.0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	1,620,223	1,706,307	1,740,433
Total Tuition	10-1300	6,890	8,000	0
Unrestricted Miscellaneous Revenues	10-1XXX	1,269	1,000	500
Interest Earned On Current Expense Emergency Res	10-1XXX	0	0	120
Subtotal - Revenues From Local Sources		1,628,382	1,715,307	1,741,053
Revenues from State Sources:				
School Choice Aid	10-3116	267,235	313,310	313,310
Categorical Transportation Aid	10-3121	8,512	9,998	9,998
Categorical Special Education Aid	10-3132	105,121	106,452	106,452
Equalization Aid	10-3176	766,421	771,691	771,691
Categorical Security Aid	10-3177	6,556	6,916	6,916
Adjustment Aid	10-3178	132,632	132,632	132,632
Under Adequacy Aid	10-3180	0	2,558	2,558
Parcc Readiness Aid	10-3181	0	1,810	1,810
Per Pupil Growth Aid	10-3182	0	1,810	1,810
Professional Learning Community Aid	10-3183	0	1,680	1,680
Other State Aids	10-3XXX	6,481	0	0
Subtotal - Revenues From State Sources		1,292,958	1,348,857	1,348,857
Budgeted Fund Balance - Operating Budget	10-303	0	148,359	94,873
Adjustment For Prior Year Encumbrances		0	8,492	0
Actual Revenues (Over)/Under Expenditures		177,998	0	0
Total Operating Budget		3,099,338	3,221,015	3,184,783
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	10,975	0	0
Total Revenues From Local Sources	20-1XXX	10,975	0	0

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Revenues from Federal Sources:				
Title I	20-4411-4416	15,941	15,803	0
Title II	20-4451-4455	2,909	2,793	0
I.D.E.A. Part B (Handicapped)	20-4420-4429	33,417	32,904	27,424
Other	20-4XXX	19,905	18,952	16,109
Total Revenues From Federal Sources		72,172	70,452	43,533
Total Grants And Entitlements		83,147	70,452	43,533
Total Revenues/Sources		3,182,485	3,291,467	3,228,316
Total Revenues/Sources Net of Transfers		3,182,485	3,291,467	3,228,316

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	1,009,792	1,012,421	824,916
Special Education - Instruction	11-2XX-100-XXX	199,632	156,119	136,820
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	8,879	7,192	7,192
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	784,197	790,001	1,064,455
Undist. Expenditures - Health Services	11-000-213-XXX	50,491	58,670	59,900
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	81,386	60,000	60,000
Undist. Expenditures - Guidance	11-000-218-XXX	59,570	61,545	38,154
Undist. Expenditures - Child Study Teams	11-000-219-XXX	88,988	98,639	99,332
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	0	1,500	1,500
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	795	1,250	1,250
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	4,047	5,395	5,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	82,411	88,675	86,681
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	62,497	63,817	66,172
Undist. Expend. - Central Services	11-000-251-XXX	65,000	65,000	65,000
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	148,513	189,221	174,852
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	92,026	133,618	113,490
Personal Services - Employee Benefits	11-XXX-XXX-2XX	353,675	427,414	379,411
Undistributed Expenditures-Food Services	11-000-310-930	6,901	0	0
Total Undistributed Expenditures		1,880,497	2,044,745	2,215,197
Interest Earned On Current Expense Emergency Res	10-607	0	0	120
Total General Current Expense		3,098,800	3,220,477	3,184,245
Capital Expenditures:				
Facilities Acquisition And Const. Serv.	12-000-400-XXX	538	538	538
Total Capital Outlay		538	538	538
General Fund Grand Total		3,099,338	3,221,015	3,184,783

Budget Category	Account	2015-16 Actual	2016-17 Revised	2017-18 Anticipated
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	10,975	0	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	15,941	15,803	0
Title II	20-XXX-XXX-XXX	2,909	2,793	0
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	33,417	32,904	27,424
Other	20-XXX-XXX-XXX	19,905	18,952	16,109
Total Federal Projects	20-XXX-XXX-XXX	72,172	70,452	43,533
Total Special Revenue Funds		83,147	70,452	43,533
Total Expenditures/Appropriations		3,182,485	3,291,467	3,228,316
Total Expenditures Net of Transfers		3,182,485	3,291,467	3,228,316

Budget Category	Audited Balance 6-30-2015	Audited Balance 6-30-2016	Estimated Balance 6-30-2017	Estimated Balance 6-30-2018
Unrestricted:				
--General Operating Budget	252,129	250,816	250,303	230,000
--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	387,723	222,416	74,570	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	175,739	175,915	175,915	176,035
--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
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2014-15 Actual Costs	2015-16 Actual Costs	2016-17 Original Budget	2016-17 Revised Budget	2017-18 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,122	\$18,535	\$18,411	\$21,267	\$17,147
Total Classroom Instruction	\$12,265	\$12,367	\$11,932	\$13,729	\$10,479
Classroom-Salaries and Benefits	\$11,150	\$11,742	\$11,053	\$12,686	\$9,741
Classroom-General Supplies and Textbooks	\$645	\$234	\$388	\$501	\$430
Classroom-Purchased Services	\$470	\$391	\$491	\$542	\$307
Total Support Services	\$2,148	\$2,758	\$2,679	\$3,107	\$2,682
Support Services-Salaries and Benefits	\$1,570	\$1,958	\$2,001	\$2,315	\$1,966
Total Administrative Costs	\$2,161	\$1,891	\$1,855	\$2,180	\$2,031
Administration Salaries and Benefits	\$971	\$675	\$670	\$773	\$743
Total Operations and Maintenance of Plant	\$1,426	\$1,388	\$1,888	\$2,185	\$1,894
Operations and Maintenance-Salaries and Benefits	\$779	\$726	\$966	\$1,118	\$952
Board Contribution to Food Services	\$81	\$58	\$0	\$0	\$0
Total Extracurricular Costs	\$41	\$74	\$58	\$67	\$61
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$14	\$5	\$40	\$88	\$64
Employee Benefits as a percentage of salaries*	21.73%	24.13%	30.07%	30.44%	31.73%

*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 2016-17 revised appropriations and the 2017-18 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 Twp BOE.	0
Special Education Services	Contract with the Greenwich Twp School for extraordinary services.	0
Staffing - Other	Share a guidance counselor and Head of Facilities with the Greenwich School District.	0
Superintendent and Assistant Sup.	Share a Superintendent with the Greenwich Twp BOE.	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 17-18 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	1,723,370
(B) Estimated Net Taxable Valuation (as of 02/14/17)	89,918,593
(C) Estimated 17-18 General Fund School Tax Rate=(A)/(B)x100	1.9166
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	1,723,370
(E) Estimated Net Taxable Valuation (as of 02/14/17)	89,918,593
(F) Estimated 17-18 Total School Tax Rate=(D)/(E)x100	1.9166

B. Estimated 17-18 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	1,723,370
(H) Estimated Equalized Valuation (as of 02/14/17)	96,190,193
(I) Estimated 17-18 Equalized General Fund School Tax Rate=(G)/(H)x100	1.7916
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	1,723,370
(K) Estimated Equalized Valuation (as of 02/14/17)	96,190,193
(L) Estimated 17-18 Equalized Total School Tax Rate=(J)/(K)x100	1.7916

NAME=Interlocal Services Agreement

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	1.0
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	07/01/16
End Date of Contract	06/30/17
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	
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	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Interlocal Services Agreement

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	Bloomsbury pays the Pohatcong Twp BOE
Additional Comment 2	\$65,000 for contracted business services.
Additional Comment 3	

NAME=Jenniffer Marycz

CATEGORY	MEASURE
Job Title	Principal
Job Title II	
Base Annual Salary Amount	\$100,004
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	07/01/16
End Date of Contract	06/30/17
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 II	
Base Annual Salary Amount	\$0
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	Y
Shared County	41
Shared District	1840
Job Title Other District	Superintendent
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/13
End Date of Contract	06/30/18
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	
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	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Shared Services Agreement

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	Bloomsbury pays the Greenwich Twp BOE
Additional Comment 2	\$56,000 for contracted Superintendent services.
Additional Comment 3	