

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	467.0	449.0	548.0
On Roll Special Ed Full-Time	88.0	104.0	103.0
On Roll Subtotal	555.0	553.0	651.0
In Private School Placements	18.0	12.0	15.0
Sent to Other Districts Regular	158.0	179.0	181.0
Sent to Other Districts Special Ed	48.0	52.0	55.0
Received	0.0	0.0	1.0

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	17,812,118	18,168,360	18,059,034
	Total Tuition	10-1300	33,489	26,000	16,000
	Rents and Royalties	10-1910	0	6,000	6,000
	Unrestricted Miscellaneous Revenues	10-1XXX	101,648	30,966	50,000
	Interest Earned on Maintenance Reserve	10-1XXX	13	0	0
	Interest Earned on Capital Reserve Funds	10-1XXX	186	500	1,000
	Other Restricted Miscellaneous Revenues	10-1XXX	205	0	0
	Total Revenues from Local Sources		17,947,659	18,231,826	18,132,034
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	102,123	102,123	102,123
	Extraordinary Aid	10-3131	1,112,430	600,000	22,000
	Categorical Special Education Aid	10-3132	557,300	557,300	557,300
	Equalization Aid	10-3176	987,795	775,253	599,234
	Categorical Security Aid	10-3177	16,458	16,458	16,458
	Other State Aids	10-3XXX	17,400	0	0
	Total Revenues from State Sources		2,793,506	2,051,134	1,297,115
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	25,261	32,281	33,336
	Total Revenues from Federal Sources		25,261	32,281	33,336
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	1,677,933	2,731,162
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	400,000
	Adjustment for Prior Year Encumbrances		0	541,548	0
	Actual Revenues (Over)/Under Expenditures		-1,050,566	0	0
General Fund Revenues	Total Operating Budget		19,715,860	22,534,722	22,593,647
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	13,379	1,500	0
	Total Revenues from Local Sources	20-1XXX	13,379	1,500	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	540,600	1,555,586
	Sda Emergent Needs and Capital Maintenance In School Districts	20-3257	0	12,207	0
	Total Revenues from State Sources		0	552,807	1,555,586

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	218,442	231,294	215,642
	Title II	20-4451-4455	20,547	42,352	35,019
	Title IV	20-4471-4474	1,384	18,502	16,918
	Arp-Idea Preschool	20-4409	0	2,174	0
	Arp-Idea Basic	20-4419	0	25,516	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	203,479	201,573	201,573
	Arp-ESSER	20-4540	0	1,707,278	0
	CARES Act Education Stabilization Fund	20-4530	167,372	37,441	0
	Coronavirus Relief Fund (CRF)	20-4532	41,172	0	0
	CRRSA Act-ESSER II	20-4534	0	759,656	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	48,751	0
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
		Total Revenues from Federal Sources		652,396	3,119,537
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-258	48,500	0
Special Revenue Fund Revenues	Total Grants and Entitlements		665,517	3,722,344	2,024,738
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	91,658	91,608	91,608
	Total Revenues from Local Sources		91,658	91,608	91,608
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		91,658	91,608	91,608
Debt Service Fund Revenues	Total Repayment of Debt		91,658	91,608	91,608
All Fund Revenues	Total Revenues/Sources		20,473,035	26,348,674	24,709,993
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		20,473,035	26,348,674	24,709,993

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	3,353,332	3,722,290	3,978,902
	Special Education-Instruction	11-2XX-100-XXX	1,013,275	480,973	529,682
	Basic Skills/Remedial-Instruction	11-230-100-XXX	25,556	537,365	600,118
	Bilingual Education-Instruction	11-240-100-XXX	90,957	132,228	99,380
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	63,236	73,050	75,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	18,089	28,050	30,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	7,394,267	7,753,265	7,348,337
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	96,262	71,442	72,094
	Undistributed Expenditures-Health Services	11-000-213-XXX	199,879	224,517	208,853
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	338,433	366,921	335,576
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	596,791	800,164	910,240
	Undistributed Expenditures-Guidance	11-000-218-XXX	134,388	103,633	152,306
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	526,163	676,418	724,793
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	124,360	150,482	189,951
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	332,733	364,287	106,963
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	2,408	8,000	8,000
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	315,069	353,496	264,169
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	400,310	466,099	460,229
	Undistributed Expenditures-Central Services	11-000-251-XXX	170,235	173,604	175,817
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	29,245	92,633	125,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	863,521	1,456,377	1,426,472
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,293,894	1,907,839	1,902,568
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,083,436	2,168,073	2,397,786
		Total Undistributed Expenditures		14,901,394	17,137,250
General Fund Current Expenses	Total General Current Expense		19,465,839	22,111,206	22,122,236

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	20,801	280,609	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	61,648	63,267	401,267
	Interest Deposit to Capital Reserve	10-604	0	500	1,000
	Total Capital Outlay		82,449	344,376	402,267
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	167,572	79,140	69,144
	General Fund Grand Total		19,715,860	22,534,722	22,593,647
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	13,121	50,000	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	324,819	740,490
	Support Services	20-218-200-XXX	0	190,413	562,096
	Facility Acquisition and Construction Services	20-218-400-XXX	0	25,368	253,000
	Total Preschool Education Aid	20-218-XXX-XXX	0	540,600	1,555,586
Special Revenue Fund Expenses for Other State Projects	Sda Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	0	12,207	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	552,807	1,555,586
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	218,442	231,294	215,642
	Title II	20-XXX-XXX-XXX	20,547	42,352	35,019
	Title IV	20-XXX-XXX-XXX	1,384	18,502	16,918
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	203,479	201,573	201,573
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	0	25,516	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	0	2,174	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	167,372	37,441	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	41,172	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	759,656	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	48,751	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	1,707,278	0
	Total Federal Projects	20-XXX-XXX-XXX	652,396	3,119,537	469,152
Special Revenue Fund Expenses	Total Special Revenue Funds		665,517	3,722,344	2,024,738

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	91,658	91,608	91,608
	Total Debt Service Funds		91,658	91,608	91,608
All Fund Expenses	Total Expenditures/Appropriations		20,473,035	26,348,674	24,709,993
Expenses Net of Transfers	Total Expenditures Net of Transfers		20,473,035	26,348,674	24,709,993

**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	938,027	1,690,305	2,301,064	879,727
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	687,052	1,333,982	2,034,482	1,635,482
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	100,000	100,013	100,013	100,013
	Legal Reserve	2,499,340	2,598,517	1,309,825	0
	Unemployment Fund	106,315	116,577	56,577	56,577
	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	0	97,354	48,854	48,854
	Scholarship Fund	97,096	0	0	0
Restricted for Repayment of Debt	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	\$18,674	\$15,803	\$20,845	\$23,570	\$21,869
Total Classroom Instruction	\$9,650	\$8,488	\$10,477	\$11,934	\$11,695
Classroom-Salaries and Benefits	\$9,201	\$8,093	\$9,834	\$11,360	\$11,098
Classroom-General Supplies and Textbooks	\$326	\$263	\$386	\$471	\$151
Classroom-Purchased Services	\$124	\$132	\$257	\$103	\$447
Total Support Services	\$4,486	\$4,083	\$5,550	\$6,064	\$5,581
Support Services-Salaries and Benefits	\$3,012	\$2,685	\$3,468	\$3,527	\$3,459
Total Administrative Costs	\$2,155	\$1,645	\$1,942	\$2,370	\$1,926
Administration Salaries and Benefits	\$1,752	\$1,298	\$1,459	\$1,825	\$1,539
Total Operations and Maintenance of Plant	\$2,142	\$1,427	\$2,651	\$2,969	\$2,457
Operations and Maintenance-Salaries and Benefits	\$1,025	\$681	\$1,395	\$1,469	\$1,127
Board Contribution to Food Services	\$7	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$227	\$156	\$225	\$234	\$210
Total Equipment Costs	\$15	\$31	\$0	\$556	\$390
Legal Costs	\$133	\$140	\$111	\$132	\$99
Employee Benefits as a percentage of salaries*	28.67%	30.95%	28.55%	27.97%	29.30%

\*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.



**Unusual Revenues and Appropriations**

Line Number	Source	Amount	Explanation
260	Bloomingtondale Before after care	6,000	Facility use charge
300	Various Special Ed Placements	30,000	tuition adjustments
	E Rate refund	10,000	technology refunds
	Software refund	3,000	banking agreement
	Other	7,000	miscellaneous items
620	Capital Reserve	400,000	Districts share of HVAC maintenance and replacement project approved by BPU for 75% funding

**Shared Services**

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	District is sharing services with Butler School District in the offering of comprehensive Special Education Services	0
Municipal/Public Works	District partners with Borough for landscaping, snow removal and salting	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	18,113,697
	(D) Total School Levy	18,205,305
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	732,942,900
	(H) Estimated Equalized Valuation (as of 10/01/21)	966,305,735
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.4714
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.4839
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.8745
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.8840

Employee Contract List for District

Name	Category	Measure
Allison Armenia	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Student Services
	Base Annual Salary Amount	\$100,000
	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	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	240
	Contracted Number of Annual Vacation Days	22
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	5
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	17
	Description of Other Contracted Non-Working Days	holidays
	Donna Alonso	Job Title
Job Title II		Interim SBA
Base Annual Salary Amount		\$101,400
Full-Time Equivalent (FTE)		0.6
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		07/01/21
End Date of Contract		06/30/22

Employee Contract List for District

Name	Category	Measure
Donna Alonso	Contracted Number of Annual Work Days	156
	Contracted Number of Annual Vacation Days	13
	Contracted Number of Annual Sick Days	7
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	10
	Description of Other Contracted Non-Working Days	holidays
	Total Allowances Amount	\$500
	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 at this time
	Contractual Post-Employment Benefit Description of Payout of Vacation days	not at this time
	Contractual Post-Employment Benefit Description of Payout of Personal days	not at this time
	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

Employee Contract List for District

Name	Category	Measure
Dr. Michael Nicosia	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$170,000
	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	07/01/21
	End Date of Contract	06/30/22
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	22
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	5
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	19
	Description of Other Contracted Non-Working Days	holidays
	Total Allowances Amount	\$13,800
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$12,122
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$29,385
	Contractual Post-Employment Benefit Description of Payout of Sick days	not to exceed State maximum
	Contractual Post-Employment Benefit Description of Payout of Vacation days	up to 27 days
	Contractual Post-Employment Benefit Description of Payout of Personal days	not at this time
	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
Dr. Michael Nicosia	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