

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	86.0	86.0	92.0
On Roll Special Ed Full-Time	13.0	10.0	10.0
On Roll Subtotal	99.0	96.0	102.0
In Private School Placements	0.0	0.0	1.0
Sent to Other Districts Regular	24.0	19.0	12.0
Sent to Other Districts Special Ed	7.0	7.0	11.0
Received	4.0	7.0	8.0
In State Facilities	1.0		0.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,916,998	1,955,338	1,994,445
	Total Tuition	10-1300	18,800	10,000	48,000
	Unrestricted Miscellaneous Revenues	10-1XXX	2,088	250	250
	Total Revenues from Local Sources		1,937,886	1,965,588	2,042,695
General Fund Revenues from State Sources	School Choice Aid	10-3116	291,798	277,068	245,107
	Categorical Special Education Aid	10-3132	0	70,984	125,050
	Equalization Aid	10-3176	559,434	591,878	591,878
	Categorical Security Aid	10-3177	0	0	7,008
	Other State Aids	10-3XXX	1,160	0	0
	Total Revenues from State Sources		852,392	939,930	969,043
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	763,877	689,927
	Adjustment for Prior Year Encumbrances		0	8,191	0
	Actual Revenues (Over)/Under Expenditures		-304,153	0	0
General Fund Revenues	Total Operating Budget		2,486,125	3,677,586	3,701,665
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	10,066	0	0
	Total Revenues from Local Sources	20-1XXX	10,066	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	15,477	55	47
	Title II	20-4451-4455	2,836	2,849	2,422
	Title IV	20-4471-4474	0	10,000	8,500
	Arp-Idea Preschool	20-4409	367	0	0
	Arp-Idea Basic	20-4419	4,302	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	0	32,279	26,798
	CRRSA Act-ESSER II	20-4534	48,631	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	9,229	0	0
	Other	20-4XXX	111,521	0	0
	CRRSA Act-Mental Health Grant	20-4536	23,573	0	0
	Total Revenues from Federal Sources		215,936	45,183	37,767
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-1,093	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		224,909	45,183	37,767

**Advertised Revenues**

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
All Fund Revenues	Total Revenues/Sources		2,711,034	3,722,769	3,739,432
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		2,711,034	3,722,769	3,739,432

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed	
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	915,239	1,166,928	1,168,217	
	Special Education-Instruction	11-2XX-100-XXX	255,300	252,716	271,505	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	12,100	20,000	21,900	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	314,495	544,485	624,794	
	Undistributed Expenditures-Health Services	11-000-213-XXX	63,284	71,476	76,345	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	6,504	100,000	100,000	
	Undistributed Expenditures-Guidance	11-000-218-XXX	56,100	58,297	59,755	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	114,415	123,733	127,042	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	922	1,500	1,500	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,076	5,000	5,000	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	106,339	121,520	126,991	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	13,905	14,461	14,895	
	Undistributed Expenditures-Central Services	11-000-251-XXX	65,000	70,000	70,000	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	183,328	321,967	302,497	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	39,755	108,000	110,720	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	335,825	696,965	619,966	
	Total Undistributed Expenditures			1,302,948	2,237,404	2,239,505
	General Fund Current Expenses	Total General Current Expense		2,485,587	3,677,048	3,701,127
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		2,486,125	3,677,586	3,701,665	
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	8,973	0	0	
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	15,477	55	47	
	Title II	20-XXX-XXX-XXX	2,836	2,849	2,422	
	Title IV	20-XXX-XXX-XXX	0	10,000	8,500	
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	0	32,279	26,798	
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	4,302	0	0	
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	367	0	0	
	Other	20-XXX-XXX-XXX	111,521	0	0	

**Advertised Appropriations**

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Expenses for Federal Projects	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	48,631	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	9,229	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	23,573	0	0
	Total Federal Projects	20-XXX-XXX-XXX	215,936	45,183	37,767
Special Revenue Fund Expenses	Total Special Revenue Funds		224,909	45,183	37,767
All Fund Expenses	Total Expenditures/Appropriations		2,711,034	3,722,769	3,739,432
Expenses Net of Transfers	Total Expenditures Net of Transfers		2,711,034	3,722,769	3,739,432

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	278,691	270,707	250,580	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	1,101,487	1,433,097	689,347	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	14,689	15,782	15,782	15,782
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$23,198	\$19,880	\$26,694	\$31,506	\$29,075
Total Classroom Instruction	\$14,208	\$12,757	\$17,137	\$20,213	\$18,535
Classroom-Salaries and Benefits	\$13,060	\$11,721	\$15,097	\$17,770	\$16,921
Classroom-General Supplies and Textbooks	\$584	\$509	\$1,153	\$1,390	\$672
Classroom-Purchased Services	\$564	\$526	\$887	\$1,053	\$941
Total Support Services	\$3,949	\$3,151	\$4,162	\$4,899	\$4,656
Support Services-Salaries and Benefits	\$3,369	\$2,958	\$3,087	\$3,634	\$3,464
Total Administrative Costs	\$2,050	\$1,730	\$1,826	\$2,151	\$2,082
Administration Salaries and Benefits	\$983	\$853	\$837	\$985	\$955
Total Operations and Maintenance of Plant	\$2,972	\$2,129	\$3,391	\$4,034	\$3,587
Operations and Maintenance-Salaries and Benefits	\$1,461	\$1,076	\$1,668	\$1,963	\$1,727
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$20	\$113	\$177	\$208	\$215
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$78	\$41	\$106	\$125	\$118
Employee Benefits as a percentage of salaries*	23.04%	23.05%	41.96%	41.96%	35.33%

\*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 2022-23 revised appropriations and the 2023-24 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	1,974,892
	(D) Total School Levy	1,974,892
	(B) Estimated Net Taxable Valuation (as of 02/15/23)	88,564,095
	(H) Estimated Equalized Valuation (as of 02/15/23)	108,720,962
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	2.2299
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	2.2299
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.8165
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.8165

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	07/01/22
	End Date of Contract	06/30/23
	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 Marcz	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$152,982
	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 Marcz	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	\$30,886
	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	