

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	219.0	241.0	258.0
On Roll Special Ed Full-Time	53.0	48.0	40.0
On Roll Subtotal	272.0	289.0	298.0
In Private School Placements	3.0	3.0	2.0
Sent to Other Districts Regular	48.0	50.0	41.0
Sent to Other Districts Special Ed	18.0	21.0	26.0
Received	15.0		0.0

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	1,242,730	1,267,585	1,424,615
	Unrestricted Miscellaneous Revenues	10-1XXX	23,382	7,000	2,000
	Interest Earned on Maintenance Reserve	10-1XXX	25	3	3
	Interest Earned on Capital Reserve Funds	10-1XXX	163	20	20
	Other Restricted Miscellaneous Revenues	10-1XXX	42	0	0
	Total Revenues from Local Sources			1,266,342	1,274,608
General Fund Revenues from State Sources	School Choice Aid	10-3116	121,805	385,088	392,767
	Categorical Transportation Aid	10-3121	17,795	17,795	17,795
	Extraordinary Aid	10-3131	44,559	0	0
	Categorical Special Education Aid	10-3132	271,023	271,023	271,023
	Equalization Aid	10-3176	3,604,452	3,644,111	4,195,519
	Categorical Security Aid	10-3177	110,945	110,945	110,945
	Adjustment Aid	10-3178	75,296	75,296	75,296
	Total Revenues from State Sources			4,245,875	4,504,258
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	22,817	0
	Total Revenues from Federal Sources			22,817	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	199,784	0
	Actual Revenues (Over)/Under Expenditures		59,635	0	0
General Fund Revenues	Total Operating Budget		5,571,852	6,001,467	6,489,983
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	6,588	100	100
	Total Revenues from Local Sources	20-1XXX	6,588	100	100
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	72,832	73,508	71,112
	Total Revenues from State Sources		72,832	73,508	71,112
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	101,686	151,173	128,497
	Title II	20-4451-4455	12,400	12,136	10,316
	Title III	20-4491-4494	0	2,602	2,212
	Title IV	20-4471-4474	7,698	11,813	10,041
	I.D.E.A. Part B (Handicapped)	20-4420-4429	95,415	90,091	76,577
	Arp-ESSER	20-4540	0	0	658,546

## Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	CARES Act Education Stabilization Fund	20-4530	2,012	100,000	0
	Coronavirus Relief Fund (CRF)	20-4532	35,608	0	0
	CRRSA Act-ESSER II	20-4534	0	286,687	0
	Total Revenues from Federal Sources		254,819	654,502	886,189
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-3,489	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		330,750	728,110	957,401
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	271,111	105,133	103,559
	Total Revenues from Local Sources		271,111	105,133	103,559
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	35,190	41,805	41,179
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		306,301	146,938	144,738
Debt Service Fund Revenues	Total Repayment of Debt		306,301	146,938	144,738
All Fund Revenues	Total Revenues/Sources		6,208,903	6,876,515	7,592,122
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		6,208,903	6,876,515	7,592,122

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	1,496,621	1,664,071	1,783,754	
	Special Education-Instruction	11-2XX-100-XXX	525,617	595,592	700,819	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	153,418	61,300	91,441	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	6,912	10,000	10,000	
	School-Sponsored Athletics-Instruction	11-402-100-XXX	10,344	15,000	21,000	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,185,486	1,257,501	1,213,524	
	Undistributed Expenditures-Health Services	11-000-213-XXX	64,674	74,524	73,995	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	113,599	90,851	99,846	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	40,941	150,000	201,000	
	Undistributed Expenditures-Guidance	11-000-218-XXX	0	0	1,000	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	194,444	223,094	208,482	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	107,097	86,084	87,264	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	506	1,000	4,000	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	38,916	57,465	49,514	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	190,282	235,730	269,610	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	900	3,600	5,100	
	Undistributed Expenditures-Central Services	11-000-251-XXX	119,536	127,874	91,148	
	Undistributed Expenditures-Administrative Information Technology	11-000-252-XXX	47,754	52,000	42,676	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	257,832	286,955	362,458	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	110,601	121,000	223,000	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	789,173	730,590	837,000	
	Undistributed Expenditures-Food Services	11-000-310-930	20,000	89,464	0	
	Total Undistributed Expenditures			3,281,741	3,587,732	3,769,617
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	3	3
General Fund Current Expenses	Total General Current Expense		5,474,653	5,933,698	6,376,634	
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	26,772	26,772	26,772	
	Interest Deposit to Capital Reserve	10-604	0	20	20	
	Total Capital Outlay		26,772	26,792	26,792	

## Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	70,427	40,977	86,557
	General Fund Grand Total		5,571,852	6,001,467	6,489,983
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	3,099	100	100
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	72,832	73,508	71,112
	Total Preschool Education Aid	20-218-XXX-XXX	72,832	73,508	71,112
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	72,832	73,508	71,112
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	101,686	151,173	128,497
	Title II	20-XXX-XXX-XXX	12,400	12,136	10,316
	Title III	20-XXX-XXX-XXX	0	2,602	2,212
	Title IV	20-XXX-XXX-XXX	7,698	11,813	10,041
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	95,415	90,091	76,577
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	2,012	100,000	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	35,608	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	0	286,687	0
	Arp ESSER Grant Program	20-487-xxx-xxx	0	0	658,546
	Total Federal Projects	20-XXX-XXX-XXX	254,819	654,502	886,189
Special Revenue Fund Expenses	Total Special Revenue Funds		330,750	728,110	957,401
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	306,301	146,938	144,738
	Total Debt Service Funds		306,301	146,938	144,738
All Fund Expenses	Total Expenditures/Appropriations		6,208,903	6,876,515	7,592,122
Expenses Net of Transfers	Total Expenditures Net of Transfers		6,208,903	6,876,515	7,592,122

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	435,493	404,537	204,753	204,753
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	163,016	163,179	163,199	163,219
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	50,452	25,477	25,480	25,483
	Legal Reserve	0	0	0	0
	Unemployment Fund	18,358	18,400	18,400	18,400
	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	12,254	15,743	15,743	15,743
	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	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	\$14,457	\$15,002	\$15,744	\$16,241	\$17,045
Total Classroom Instruction	\$9,616	\$10,016	\$10,070	\$10,330	\$11,171
Classroom-Salaries and Benefits	\$9,411	\$9,891	\$9,778	\$10,105	\$10,849
Classroom-General Supplies and Textbooks	\$123	\$69	\$158	\$134	\$161
Classroom-Purchased Services	\$82	\$56	\$134	\$90	\$162
Total Support Services	\$2,158	\$2,366	\$2,727	\$2,741	\$2,804
Support Services-Salaries and Benefits	\$1,652	\$1,847	\$1,859	\$1,805	\$1,690
Total Administrative Costs	\$1,558	\$1,476	\$1,470	\$1,663	\$1,614
Administration Salaries and Benefits	\$1,034	\$1,004	\$863	\$1,007	\$1,122
Total Operations and Maintenance of Plant	\$932	\$998	\$1,071	\$1,089	\$1,334
Operations and Maintenance-Salaries and Benefits	\$383	\$421	\$439	\$430	\$506
Board Contribution to Food Services	\$71	\$71	\$304	\$314	\$0
Total Extracurricular Costs	\$120	\$76	\$101	\$104	\$122
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$37	\$86	\$51	\$53	\$51
Employee Benefits as a percentage of salaries*	28.03%	26.65%	24.18%	23.58%	24.97%

\*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.

**Shared Services**

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Shared Business Administrator with Barrington Board of Education	0
Custodial and Maintenance Services	Shared B&G Supervisor with Audubon Board of Education	0
	Maintenance Services provided by Collingswood BOE	0
Municipal/Public Works	Trash removal and field and playground services provided by Brooklawn Boro	0
Superintendent and Assistant Sup.	Superintendent is also the Principal	0

## Estimated Tax Rates

Municipality	Category	Amount
Brooklawn Borough	(A) General Fund School Levy	1,424,615
	(D) Total School Levy	1,529,824
	(B) Estimated Net Taxable Valuation (as of 01/10/22)	120,416,400
	(H) Estimated Equalized Valuation (as of 10/01/21)	143,378,860
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1831
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2704
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9936
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0670

## Employee Contract List for District

Name	Category	Measure
Leatrice Johnson	Job Title	Assistant Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$78,287
	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	180
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	10
	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	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	\$12,613
	Contractual Post-Employment Benefit Description of Payout of Sick days	26 sick days as of 1/1/22
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None
	Contractual Post-Employment Benefit Description of Payout of Personal days	3 personal days as of 1/1/22
	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
Leatrice Johnson	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	
Patricia Moulton	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	CST Director
	Base Annual Salary Amount	\$95,950
	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	180
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	10
	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	None Reported	

Employee Contract List for District

Name	Category	Measure
Patricia Moulton	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	\$16,599
	Contractual Post-Employment Benefit Description of Payout of Sick days	129 sick days as of 1/1/22
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None
	Contractual Post-Employment Benefit Description of Payout of Personal days	3 personal days as of 1/1/22
	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	
Samuel Dutkin	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$33,000
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	07
	Shared District	0190

Employee Contract List for District

Name	Category	Measure
Samuel Dutkin	Job Title Other District	Business Administrator
	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	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	None
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	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	

Employee Contract List for District

Name	Category	Measure
Samuel Dutkin	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
Samuel Rosetti	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$128,600
	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	07/01/20
	End Date of Contract	06/30/25
	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	None Reported
	Total Allowances Amount	\$5,500
	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	\$25,882
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout of \$15,000

Employee Contract List for District

Name	Category	Measure
Samuel Rosetti	Contractual Post-Employment Benefit Description of Payout of Vacation days	19 days as of 1/1/22
	Contractual Post-Employment Benefit Description of Payout of Personal days	3 days as of 1/1/22
	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	