

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	517.0	487.0	476.0
On Roll Special Ed Full-Time	80.0	90.0	77.0
On Roll Subtotal	597.0	577.0	553.0
In Private School Placements	7.0	7.0	0.0
Sent to Other Districts Regular	198.0	211.0	230.0
Sent to Other Districts Special Ed	37.0	40.0	41.0
Received	7.0	2.0	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	10,512,761	10,723,016	10,937,476
	Total Tuition	10-1300	6,950	13,999	0
	Unrestricted Miscellaneous Revenues	10-1XXX	9,958	13,738	35,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	598	1,352	3
	Interest Earned on Maintenance Reserve	10-1XXX	1,417	3,203	16
	Interest Earned on Capital Reserve Funds	10-1XXX	2,524	5,707	40
	Total Revenues from Local Sources		10,534,208	10,761,015	10,972,535
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	75,087	75,087	75,087
	Extraordinary Aid	10-3131	68,654	0	0
	Categorical Special Education Aid	10-3132	557,456	557,456	557,456
	Equalization Aid	10-3176	2,748,935	2,831,349	3,367,373
	Categorical Security Aid	10-3177	81,247	81,247	81,247
	Other State Aids	10-3XXX	528	0	0
	Total Revenues from State Sources		3,531,907	3,545,139	4,081,163
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	229,034	139,036
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	350,000	400,000
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	62,866	271,921
	Withdrawal from Tuition Reserve for Excess Over Adjustments	10-311	0	277,134	78,079
	Withdrawal from Current Expense Emergency Reserve	10-312	0	67,514	0
	Adjustment for Prior Year Encumbrances		0	89,013	0
	Actual Revenues (Over)/Under Expenditures		-239,069	0	0
General Fund Revenues	Total Operating Budget		13,827,046	15,381,715	15,942,734
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	0	38,000
	Total Revenues from Local Sources	20-1XXX	0	0	38,000
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	113,358	94,913	80,676
	Title II	20-4451-4455	17,713	21,005	17,854
	Title IV	20-4471-4474	12,947	10,921	9,283
	I.D.E.A. Part B (Handicapped)	20-4420-4429	213,257	197,730	168,071
	CARES Act Education Stabilization Fund	20-4530	202	80,218	0

## Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Coronavirus Relief Fund (CRF)	20-4532	0	35,608	0
	CRRSA Act-ESSER II	20-4534		311,069	0
	CRRSA Act-Learning Acceleration Grant	20-4535		25,000	0
	CRRSA Act-Mental Health Grant	20-4536		45,000	0
	Total Revenues from Federal Sources		357,477	821,464	275,884
Special Revenue Fund Revenues	Total Grants and Entitlements		357,477	821,464	313,884
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	443,600	451,800	449,200
	Total Revenues from Local Sources		443,600	451,800	449,200
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		443,600	451,800	449,200
Debt Service Fund Revenues	Total Repayment of Debt		443,600	451,800	449,200
All Fund Revenues	Total Revenues/Sources		14,628,123	16,654,979	16,705,818
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		14,628,123	16,654,979	16,705,818

## 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	2,865,093	3,166,118	2,986,003
	Special Education-Instruction	11-2XX-100-XXX	1,490,788	1,497,889	1,632,677
	Basic Skills/Remedial-Instruction	11-230-100-XXX	62,343	285,917	395,095
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	22,711	12,515	10,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	21,796	29,185	31,700
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,993,328	4,285,481	4,748,245
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	17,711	47,312	59,404
	Undistributed Expenditures-Health Services	11-000-213-XXX	153,640	176,171	177,708
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	206,351	201,999	193,029
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	187,262	318,479	246,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	76,571	145,308	148,458
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	373,769	409,126	423,144
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	98,802	102,954	107,064
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	2,551	73,264	74,479
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	8,010	20,499	20,499
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	267,627	318,411	290,421
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	206,813	196,134	182,721
	Undistributed Expenditures-Central Services	11-000-251-XXX	166,892	189,492	203,915
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	171,440	182,000	166,811
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	838,646	909,043	856,844
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	379,076	439,004	491,004
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,820,285	1,942,259	2,013,507
	Total Undistributed Expenditures		8,968,774	9,956,936	10,403,253
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	3,203
Interest Earned on Current Expense Emergency Res		10-607	0	1,352	3
General Fund Current Expenses	Total General Current Expense		13,431,505	14,953,115	15,458,747

## Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	24,170	0	45,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	371,371	405,929	421,123
	Interest Deposit to Capital Reserve	10-604	0	5,707	40
	Total Capital Outlay		395,541	411,636	466,163
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	16,964	17,824
	General Fund Grand Total		13,827,046	15,381,715	15,942,734
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	0	0	38,000
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	113,358	94,913	80,676
	Title II	20-XXX-XXX-XXX	17,713	21,005	17,854
	Title IV	20-XXX-XXX-XXX	12,947	10,921	9,283
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	213,257	197,730	168,071
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	202	80,218	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	35,608	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx		311,069	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx		25,000	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx		45,000	0
	Total Federal Projects	20-XXX-XXX-XXX	357,477	821,464	275,884
Special Revenue Fund Expenses	Total Special Revenue Funds		357,477	821,464	313,884
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	443,600	451,800	449,200
	Total Debt Service Funds		443,600	451,800	449,200
All Fund Expenses	Total Expenditures/Appropriations		14,628,123	16,654,979	16,705,818
Expenses Net of Transfers	Total Expenditures Net of Transfers		14,628,123	16,654,979	16,705,818

## 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	945,655	1,137,180	792,887	392,927
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	320,229	321,645	324,848	324,864
	Legal Reserve	0	0	0	0
	Tuition Reserve	680,000	690,000	350,000	0
	Current Expense Emergency Reserve	135,193	135,791	69,629	69,632
	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	566,300	573,924	444,890	305,854
	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	\$15,356	\$15,027	\$17,308	\$17,750	\$18,514
Total Classroom Instruction	\$9,762	\$9,406	\$10,815	\$10,882	\$11,611
Classroom-Salaries and Benefits	\$9,422	\$9,072	\$10,143	\$10,209	\$11,175
Classroom-General Supplies and Textbooks	\$190	\$178	\$491	\$477	\$208
Classroom-Purchased Services	\$150	\$156	\$181	\$195	\$228
Total Support Services	\$2,468	\$2,285	\$3,096	\$3,161	\$3,202
Support Services-Salaries and Benefits	\$2,009	\$1,830	\$2,475	\$2,523	\$2,545
Total Administrative Costs	\$1,496	\$1,636	\$1,638	\$1,849	\$1,849
Administration Salaries and Benefits	\$1,217	\$1,256	\$1,233	\$1,387	\$1,416
Total Operations and Maintenance of Plant	\$1,533	\$1,608	\$1,674	\$1,770	\$1,760
Operations and Maintenance-Salaries and Benefits	\$924	\$945	\$881	\$857	\$917
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$97	\$93	\$86	\$87	\$91
Total Equipment Costs	\$0	\$40	\$0	\$0	\$82
Legal Costs	\$21	\$6	\$25	\$25	\$27
Employee Benefits as a percentage of salaries*	29.04%	29.70%	29.69%	28.89%	29.24%

\*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.

**Unusual Revenues and Appropriations**

Line Number	Source	Amount	Explanation
300	Brooklawn Board of Education	35,000	Shared SBA Service

## Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Business Administrator is shared with Brooklawn Board of Education, and is also the Technology Coordinator for Barrington	0
Purchasing	Member of ACES for Energy Purchasing	0
	Member of ESCNJ and Ed-Data	0
Recycling	Shared Recycling Pickup with the Borough of Barrington	0
Superintendent and Assistant Sup.	Superintendent is also the Principal of Avon Elementary School	0
Transportation Services, including Fuel	Services provided through CCESC, Fuel from Borough	0

## Estimated Tax Rates

Municipality	Category	Amount
Barrington Bor	(A) General Fund School Levy	10,830,246
	(D) Total School Levy	11,280,746
	(B) Estimated Net Taxable Valuation (as of 01/01/21)	495,424,931
	(H) Estimated Equalized Valuation (as of 10/01/20)	535,702,961
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.1861
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.2770
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	2.0217
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.1058

Employee Contract List for District

Name	Category	Measure
Anthony Arcodia	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$158,765
	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	07/01/18
	End Date of Contract	06/30/21
	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	\$14,100
	Total Bonuses Amount	\$3,894
	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	\$24,160
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum of \$15,000 per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	12 vacation days as of 1/1/2021
	Contractual Post-Employment Benefit Description of Payout of Personal days	3 personal days as of 1/1/2021
	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
Anthony Arcodia	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	Technology Coordinator
	Base Annual Salary Amount	\$165,599
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	07
	Shared District	0580
	Job Title Other District	Business Administrator
	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	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	

## Employee Contract List for District

Name	Category	Measure
Samuel Dutkin	Total Allowances Amount	\$3,550
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$6,048
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$29,968
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum of \$15,000 per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	21.5 vacation days as of 1/1/2021
	Contractual Post-Employment Benefit Description of Payout of Personal days	2 personal days as of 1/1/2021
	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	\$3,185
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	Maximum sell back of 5 days
	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