

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	471.0	473.0	480.0
On Roll Special Ed Full-Time	76.0	79.0	81.0
On Roll Subtotal	547.0	552.0	561.0
In Private School Placements	8.0	9.0	9.0
Sent to Other Districts Regular	221.0	204.0	200.0
Sent to Other Districts Special Ed	38.0	36.0	38.0
Received	3.0		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	10,937,476	11,156,226	11,358,358
	Total Tuition	10-1300	15,621	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	77,630	35,000	35,000
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	49	34	34
	Interest Earned on Maintenance Reserve	10-1XXX	393	276	261
	Interest Earned on Capital Reserve Funds	10-1XXX	670	471	671
	Other Restricted Miscellaneous Revenues	10-1XXX	14	0	0
	Total Revenues from Local Sources			11,031,853	11,192,007
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	75,087	75,087	75,087
	Extraordinary Aid	10-3131	179,904	0	0
	Categorical Special Education Aid	10-3132	557,456	557,456	570,917
	Equalization Aid	10-3176	3,367,373	3,829,583	3,829,583
	Categorical Security Aid	10-3177	81,247	81,247	81,247
	Other State Aids	10-3XXX	11,310	0	0
	State Reimbursements from Securing Our Childrens Future Bond Act	10-3256	31,640	0	0
	Total Revenues from State Sources			4,304,017	4,543,373
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	0	246,265
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	895,032
	Withdrawal from Maintenance Reserve	10-310	0	0	100,000
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	207,293	0
	Withdrawal from Tuition Reserve for Excess Over Adjustments	10-311	0	142,707	350,000
	Actual Revenues (Over)/Under Expenditures			227,240	0
General Fund Revenues	Total Operating Budget		15,563,110	16,085,380	17,542,455
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	45,117	38,000	38,000
	Total Revenues from Local Sources	20-1XXX	45,117	38,000	38,000
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	13,547	0	0
	Total Revenues from State Sources		13,547	0	0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	76,263	127,135	108,065
	Title II	20-4451-4455	29,358	23,809	20,238
	Title IV	20-4471-4474	10,256	10,000	8,500
	Arp-Idea Preschool	20-4409	2,335	0	0
	Arp-Idea Basic	20-4419	27,424	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	207,670	185,416	157,604
	Arp ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	25,510	0	0
	Arp ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	1,195	0	0
	Arp ESSER Subgrant-New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Gra	20-4544	2,500	0	0
	Arp-ESSER	20-4540	48,980	0	0
	CARES Act Education Stabilization Fund	20-4530	53,821	0	0
	Coronavirus Relief Fund (CRF)	20-4532	15,299	0	0
	CRRSA Act-ESSER II	20-4534	301,651	0	0
	CRRSA Act-Mental Health Grant	20-4536	11,273	0	0
	Total Revenues from Federal Sources		813,535	346,360	294,407
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-14,640	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		857,559	384,360	332,407
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	449,200	456,200	467,400
	Total Revenues from Local Sources		449,200	456,200	467,400
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		449,200	456,200	467,400
Debt Service Fund Revenues	Total Repayment of Debt		449,200	456,200	467,400
All Fund Revenues	Total Revenues/Sources		16,869,869	16,925,940	18,342,262
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		16,869,869	16,925,940	18,342,262

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	2,709,878	3,083,330	3,254,668	
	Special Education-Instruction	11-2XX-100-XXX	1,591,617	1,604,925	1,709,654	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	382,543	465,631	532,060	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	45,741	15,000	15,000	
	School-Sponsored Athletics-Instruction	11-402-100-XXX	30,487	52,700	51,700	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	4,617,449	4,720,039	4,555,148	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	59,404	60,675	26,543	
	Undistributed Expenditures-Health Services	11-000-213-XXX	164,043	184,509	196,830	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	197,317	226,672	223,450	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	282,018	291,325	101,000	
	Undistributed Expenditures-Guidance	11-000-218-XXX	150,360	156,308	163,560	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	403,536	518,602	557,313	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	106,864	111,339	200,785	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	74,004	76,974	184,382	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,286	22,499	21,499	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	249,017	314,286	292,688	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	183,807	200,834	253,096	
	Undistributed Expenditures-Central Services	11-000-251-XXX	202,502	253,314	231,759	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	141,359	169,555	43,200	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	791,876	898,009	943,740	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	438,661	483,292	543,120	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	2,141,043	2,114,128	2,460,979	
	Total Undistributed Expenditures			10,206,546	10,802,360	10,999,092
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	276	261
Interest Earned on Current Expense Emergency Res		10-607	0	34	34	
General Fund Current Expenses	Total General Current Expense		14,966,812	16,024,256	16,562,469	

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	43,284	0	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	502,588	21,123	916,155
	Interest Deposit to Capital Reserve	10-604	0	471	671
	Total Capital Outlay		545,872	21,594	916,826
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	50,426	39,530	63,160
	General Fund Grand Total		15,563,110	16,085,380	17,542,455
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	30,477	38,000	38,000
Special Revenue Fund Expenses for Other State Projects	Other	20-XXX-XXX-XXX	13,547	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	13,547	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	76,263	127,135	108,065
	Title II	20-XXX-XXX-XXX	29,358	23,809	20,238
	Title IV	20-XXX-XXX-XXX	10,256	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	207,670	185,416	157,604
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	27,424	0	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	2,335	0	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	53,821	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	15,299	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	301,651	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	11,273	0	0
	Arp ESSER Grant Program	20-487-xxx-xxx	48,980	0	0
	Arp ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	25,510	0	0
	Arp ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	1,195	0	0
	Arp ESSER Subgrant New Jersey Tiered System of Supports (Njtss) Mental Health Support Staffing Grant	20-491-xxx-xxx	2,500	0	0
	Total Federal Projects	20-XXX-XXX-XXX	813,535	346,360	294,407
Special Revenue Fund Expenses	Total Special Revenue Funds		857,559	384,360	332,407

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	449,200	456,200	467,400
	Total Debt Service Funds		449,200	456,200	467,400
All Fund Expenses	Total Expenditures/Appropriations		16,869,869	16,925,940	18,342,262
Expenses Net of Transfers	Total Expenditures Net of Transfers		16,869,869	16,925,940	18,342,262

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	576,599	467,973	567,973	321,708
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,341,750	1,342,421	1,342,892	448,531
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	551,859	522,252	522,528	422,789
	Legal Reserve	0	0	0	0
	Unemployment Fund	17,570	17,584	17,584	17,584
	Tuition Reserve	700,000	700,000	350,000	0
	Current Expense Emergency Reserve	68,323	68,371	68,405	68,439
	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	10,837	25,477	25,477	25,477
	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	\$16,765	\$18,541	\$19,547	\$19,710	\$20,545
Total Classroom Instruction	\$10,843	\$11,498	\$12,073	\$11,989	\$12,777
Classroom-Salaries and Benefits	\$10,282	\$11,267	\$11,472	\$11,558	\$12,128
Classroom-General Supplies and Textbooks	\$371	\$98	\$356	\$229	\$339
Classroom-Purchased Services	\$189	\$134	\$245	\$202	\$309
Total Support Services	\$2,486	\$3,344	\$3,534	\$3,657	\$3,828
Support Services-Salaries and Benefits	\$2,247	\$2,672	\$2,751	\$2,906	\$3,421
Total Administrative Costs	\$1,689	\$1,822	\$1,915	\$2,059	\$1,835
Administration Salaries and Benefits	\$1,452	\$1,521	\$1,488	\$1,556	\$1,510
Total Operations and Maintenance of Plant	\$1,642	\$1,693	\$1,870	\$1,853	\$1,954
Operations and Maintenance-Salaries and Benefits	\$819	\$870	\$976	\$965	\$1,089
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$103	\$184	\$155	\$152	\$151
Total Equipment Costs	\$0	\$81	\$0	\$0	\$0
Legal Costs	\$18	\$7	\$18	\$61	\$14
Employee Benefits as a percentage of salaries*	29.14%	32.06%	31.16%	29.04%	31.80%

\*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	Business Administrator is shared with Brooklawn Board of Education, and is also the Technology Coordinator for Barrington	0
	Shared Payroll and Benefits Coordinator between Barrington and Brooklawn	0
Custodial and Maintenance Services	Shared Service with Collingswood BOE for specific maintenance needs	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	11,257,292
	(D) Total School Levy	11,719,092
	(B) Estimated Net Taxable Valuation (as of 01/01/23)	494,723,876
	(H) Estimated Equalized Valuation (as of 10/01/22)	646,027,162
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.2755
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.3688
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.7425
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.8140

Employee Contract List for District

Name	Category	Measure
Anthony Arcodia	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$169,717
	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	06/30/25
	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	\$14,100
	Total Bonuses Amount	\$5,430
	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	\$26,423
	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	15 days as of 1/1/23
	Contractual Post-Employment Benefit Description of Payout of Personal days	2.5 days as of 1/1/23
	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
Jason Lehmann	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	Buildings and Grounds
	Base Annual Salary Amount	\$80,000
	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	07/01/22
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	18
	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
Jason Lehmann	Total Allowances Amount	\$1,200
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,000
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$20,846
	Contractual Post-Employment Benefit Description of Payout of Sick days	65 days as of 1/1/23
	Contractual Post-Employment Benefit Description of Payout of Vacation days	16 vacation days as of 1/1/23
	Contractual Post-Employment Benefit Description of Payout of Personal days	3 personal days as of 1/1/23
	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	\$1,538
	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	5 days per contract
	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	\$173,248
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	07
	Shared District	0580

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	07/01/22
	End Date of Contract	06/30/23
	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	\$3,550
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$5,000
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$28,660
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum as per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	18 days as of 1/1/2023
	Contractual Post-Employment Benefit Description of Payout of Personal days	2.5 days as of 1/1/2023
	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	\$3,332
	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	Maximum sell back of 5 days
	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