

## Advertised Enrollments

Pupil Enrollment Categories	10-15-2022 Actual	10-13-2023 Actual	10-15-2024 Estimate
On Roll Regular Full-Time	230.0	223.0	225.0
On Roll Special Ed Full-Time	47.0	48.0	62.0
On Roll Subtotal	277.0	271.0	287.0
In Private School Placements	2.0	3.0	2.0
Sent to Other Districts Regular	49.0	53.0	70.0
Sent to Other Districts Special Ed	18.0	15.0	14.0
Received	1.0	1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,424,615	1,453,107	1,617,766
	Unrestricted Miscellaneous Revenues	10-1XXX	47,208	2,000	2,000
	Interest Earned on Maintenance Reserve	10-1XXX	743	3	3
	Interest Earned on Capital Reserve Funds	10-1XXX	600	20	20
	Other Restricted Miscellaneous Revenues	10-1XXX	110	0	0
	Total Revenues from Local Sources			1,473,276	1,455,130
General Fund Revenues from State Sources	School Choice Aid	10-3116	392,767	377,472	348,696
	Categorical Transportation Aid	10-3121	17,795	17,795	17,795
	Extraordinary Aid	10-3131	61,532	0	50,000
	Categorical Special Education Aid	10-3132	271,023	271,023	366,801
	Equalization Aid	10-3176	4,195,519	4,569,202	5,121,193
	Categorical Security Aid	10-3177	110,945	110,945	110,945
	Adjustment Aid	10-3178	75,296	75,296	75,296
	Other State Aids	10-3XXX	624	0	0
	State Reimbursement for Lead Testing of Drinking Water	10-3300	770	0	0
	Total Revenues from State Sources			5,126,271	5,421,733
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	7,711	0	0
	Total Revenues from Federal Sources		7,711	0	0
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	302,650	341,790
	Withdrawal from Capital Reserve for Local Share	10-307	0	150,000	347,849
	Withdrawal from Maintenance Reserve	10-310	0	0	55,000
	Actual Revenues (Over)/Under Expenditures		-298,681	0	0
General Fund Revenues	Total Operating Budget		6,308,577	7,329,513	8,455,154
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	1,522	100	100
	Total Revenues from Local Sources	20-1XXX	1,522	100	100
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	71,112	80,068	72,127
	SDA Emergent Needs and Capital Maintenance In School Districts	20-3257	10,344	0	0
	Total Revenues from State Sources		81,456	80,068	72,127

Advertised Revenues

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	200,597	127,951	108,758
	Title II	20-4451-4455	14,487	12,525	10,646
	Title IV	20-4471-4474	12,864	12,770	10,854
	IDEA Part B (Handicapped)	20-4420-4429	98,653	100,169	85,143
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	9,456	0	0
	ARP-ESSER	20-4540	874,631	0	0
	CRRSA Act-ESSER II	20-4534	31,019	0	0
	CRRSA Act-Learning Acceleration Grant	20-4535	25,531	0	0
	CRRSA Act-Mental Health Grant	20-4536	16,072	0	0
	Total Revenues from Federal Sources			1,283,310	253,415
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	0	71,452
	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	43,642	0
Special Revenue Fund Revenues	Total Grants and Entitlements		1,371,577	377,225	359,080
Debt Service Fund Transfer and Other Financing	Other Financing Sources	40-5XXX	299,547	0	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	103,559	101,413	0
	Total Revenues from Local Sources		103,559	101,413	0
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	41,179	40,325	364,176
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		444,285	141,738	364,176
	Actual Revenues (Over)/Under Expenditures		-299,848	0	0
Debt Service Fund Revenues	Total Repayment of Debt		144,437	141,738	364,176
All Fund Revenues	Total Revenues/Sources		7,824,591	7,848,476	9,178,410
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten	20-5200	0	0	71,452
	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	0	43,642	0
	Total Revenues/Sources Net of Transfers		7,824,591	7,804,834	9,106,958

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,806,786	2,034,847	2,101,498
	Special Education-Instruction	11-2XX-100-XXX	635,307	703,700	688,122
	Basic Skills/Remedial-Instruction	11-230-100-XXX	89,264	93,165	94,196
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	10,647	23,943	23,943
	School-Sponsored Athletics-Instruction	11-402-100-XXX	20,770	35,250	35,250
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,301,175	1,206,842	1,894,357
	Undistributed Expenditures-Health Services	11-000-213-XXX	77,853	79,566	87,265
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	24,844	101,126	102,019
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	200,137	201,000	201,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	0	7,150	1,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	162,177	222,747	216,781
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	98,912	143,742	130,434
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	0	38,999	6,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	41,679	14,999	52,497
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	269,627	277,107	282,715
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	900	5,100	5,100
	Undistributed Expenditures-Central Services	11-000-251-XXX	109,979	92,677	130,062
	Undistributed Expenditures-Administrative Information Technology	11-000-252-XXX	34,921	30,383	15,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	291,267	609,382	564,192
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	176,542	222,997	223,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	870,601	943,829	1,026,079
	Total Undistributed Expenditures		3,660,614	4,197,646	4,937,501
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		6,223,388	7,088,554	7,880,513
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	26,772	176,772	226,772
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	0	347,849
	Interest Deposit to Capital Reserve	10-604	0	20	20
	Total Capital Outlay		26,772	176,792	574,641

Advertised Appropriations

Budget Category	Description	Account	2022-23 Actual	2023-24 Revised	2024-25 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	58,417	64,167	0
	General Fund Grand Total		6,308,577	7,329,513	8,455,154
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	71,112	100,374	131,363
	Support Services	20-218-200-XXX	0	23,336	12,216
	Total Preschool Education Aid	20-218-XXX-XXX	71,112	123,710	143,579
Special Revenue Fund Expenses for Other State Projects	SDA Emergent Needs and Capital Maintenance In School Districts	20-492-XXX-XXX	10,344	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	81,456	123,710	143,579
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	200,597	127,951	108,758
	Title II	20-XXX-XXX-XXX	14,487	12,525	10,646
	Title IV	20-XXX-XXX-XXX	12,864	12,770	10,854
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	98,653	100,169	85,143
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	31,019	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	25,531	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	16,072	0	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	874,631	0	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	9,456	0	0
	Total Federal Projects	20-XXX-XXX-XXX	1,283,310	253,415	215,401
Special Revenue Fund Expenses	Total Special Revenue Funds		1,371,577	377,225	359,080
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	144,437	141,738	0
	Increase In Debt Service Reserve	40-608	0	0	364,176
	Total Debt Service Funds		144,437	141,738	364,176
All Fund Expenses	Total Expenditures/Appropriations		7,824,591	7,848,476	9,178,410
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Regular	11-105-100-935	0	0	71,452
	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	0	43,642	0
	Total Expenditures Net of Transfers		7,824,591	7,804,834	9,106,958

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2022	Audited Balance 06/30/2023	Estimated Balance 06/30/2024	Estimated Balance 06/30/2025
Unrestricted	General Operating Budget	552,650	614,806	362,156	205,000
	Repayment of Debt	0	301	0	0
Restricted for General Operating Budget	Capital Reserve	163,342	214,380	347,829	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	202,002	202,745	202,748	147,751
	Legal Reserve	0	184,634	184,634	0
	Unemployment Fund	18,426	18,536	18,536	18,536
	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
	State Military Impact Aid Reserve Pursuant to P.L. 2023 c.112			0	0
Restricted for Special Revenue Fund	Student Activity Fund	7,743	2,454	2,454	2,454
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	299,547	0	364,176

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2021-22 Actual Costs	2022-23 Actual Costs	2023-24 Original Budget	2023-24 Revised Budget	2024-25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$15,494	\$17,498	\$21,904	\$21,176	\$20,332
Total Classroom Instruction	\$10,636	\$11,882	\$13,748	\$13,288	\$12,982
Classroom-Salaries and Benefits	\$10,483	\$11,845	\$13,375	\$12,927	\$12,669
Classroom-General Supplies and Textbooks	\$75	\$28	\$211	\$204	\$166
Classroom-Purchased Services	\$78	\$9	\$162	\$157	\$148
Total Support Services	\$2,354	\$2,569	\$3,559	\$3,421	\$3,223
Support Services-Salaries and Benefits	\$1,699	\$1,798	\$2,309	\$2,135	\$2,075
Total Administrative Costs	\$1,414	\$1,744	\$1,762	\$1,727	\$1,725
Administration Salaries and Benefits	\$1,020	\$1,148	\$1,056	\$1,140	\$1,007
Total Operations and Maintenance of Plant	\$947	\$1,165	\$2,562	\$2,477	\$2,149
Operations and Maintenance-Salaries and Benefits	\$385	\$523	\$1,160	\$1,121	\$851
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$143	\$138	\$273	\$264	\$252
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$40	\$41	\$57	\$55	\$52
Employee Benefits as a percentage of salaries*	24.01%	25.78%	25.57%	25.53%	27.41%

\*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 2023-24 revised appropriations and the 2024-25 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 and Payroll 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	1,617,766
	(D) Total School Levy	1,617,766
	(B) Estimated Net Taxable Valuation (as of 10/01/23)	120,051,500
	(H) Estimated Equalized Valuation (as of 10/01/23)	160,453,722
	(C) Estimated 2024-25 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.3476
	(F) Estimated 2024-25 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3476
	(I) Estimated 2024-25 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0082
	(L) Estimated 2024-25 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.0082

Employee Contract List for District

Name	Category	Measure
Leatrice Johnson	Job Title	Assistant Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$84,460
	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	07/01/23
	End Date of Contract	06/30/24
	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	\$7,507
	Contractual Post-Employment Benefit Description of Payout of Sick days	14 days as of 1/1/24
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None
	Contractual Post-Employment Benefit Description of Payout of Personal days	2 days as of 1/1/24
	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	\$102,665
	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	07/01/23
	End Date of Contract	06/30/24
	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
Samuel Dutkin	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$176,052
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	07
	Shared District	0190
	Job Title Other District	Business Administrator
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/23
	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
	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 - Shared Service
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None - Shared Service
	Contractual Post-Employment Benefit Description of Payout of Personal days	None - Shared Service
	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
Samuel Dutkin	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 Rosetti	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$136,382
	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

Employee Contract List for District

Name	Category	Measure
Samuel Rosetti	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	\$27,063
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payment of \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	21 days as of 1/1/24
	Contractual Post-Employment Benefit Description of Payout of Personal days	3 days as of 1/1/24
	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	