

## Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	264.0	264.0	269.0
On Roll Special Ed Full-Time	40.0	54.0	55.0
On Roll Subtotal	304.0	318.0	324.0
In Private School Placements	1.0	1.0	2.0
Sent to Other Districts Regular	39.0	39.0	50.0
Sent to Other Districts Special Ed	15.0	13.0	14.0
Received	10.0	3.0	0.0
In State Facilities	3.0		0.0

## Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,079,775	1,121,371	1,143,798
	Unrestricted Miscellaneous Revenues	10-1XXX	37,942	30,000	36,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	100	100
	Interest Earned on Capital Reserve Funds	10-1XXX	655	100	100
	Total Revenues from Local Sources		1,118,372	1,151,571	1,179,998
General Fund Revenues from State Sources	School Choice Aid	10-3116	519,365	462,076	469,328
	Categorical Transportation Aid	10-3121	6,387	17,795	17,795
	Extraordinary Aid	10-3131	17,624	0	0
	Categorical Special Education Aid	10-3132	230,405	271,023	271,023
	Equalization Aid	10-3176	3,451,709	3,488,270	3,548,810
	Categorical Security Aid	10-3177	22,579	110,945	110,945
	Adjustment Aid	10-3178	142,142	75,296	75,296
	Under Adequacy Aid	10-3180	98,367	0	0
	PARCC Readiness Aid	10-3181	4,060	0	0
	Per Pupil Growth Aid	10-3182	4,060	0	0
	Professional Learning Community Aid	10-3183	3,620	0	0
	Other State Aids	10-3XXX	32,877	0	0
	State Reimbursement for Lead Testing of Drinking Water	10-3300	2,262	0	0
	Total Revenues from State Sources		4,535,457	4,425,405	4,493,197
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	136,190	217,718
	Withdrawal from Capital Reserve for Local Share	10-307	0	28,000	0
	Withdrawal from Maintenance Reserve	10-310	0	40,000	40,000
	Actual Revenues (Over)/Under Expenditures		274,759	0	0
General Fund Revenues	Total Operating Budget		5,928,588	5,781,166	5,930,913
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	14,584	0	0
	Preschool Education Aid	20-3218	53,482	62,700	75,182
	Total Revenues from State Sources		68,066	62,700	75,182

## Advertised Revenues

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	201,283	172,267	155,040
	Title II	20-4451-4455	14,790	16,266	13,826
	Title IV	20-4471-4474	1,500	10,350	16,023
	I.D.E.A. Part B (Handicapped)	20-4420-4429	87,808	90,083	83,419
	Total Revenues from Federal Sources		305,381	288,966	268,308
Special Revenue Fund Revenues	Total Grants and Entitlements		373,447	351,666	343,490
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	268,348	269,998	271,351
	Total Revenues from Local Sources		268,348	269,998	271,351
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	36,470	36,043	35,617
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	850	0
	Total Local Repayment of Debt		304,818	306,891	306,968
Debt Service Fund Revenues	Total Repayment of Debt		304,818	306,891	306,968
All Fund Revenues	Total Revenues/Sources		6,606,853	6,439,723	6,581,371
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		6,606,853	6,439,723	6,581,371

## Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,528,115	1,663,277	1,667,578
	Special Education-Instruction	11-2XX-100-XXX	509,777	404,389	593,499
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	0	44,111
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	34,107	32,200	10,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	22,884	27,500	15,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,383,288	1,123,571	1,179,826
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	0	500	0
	Undistributed Expenditures-Health Services	11-000-213-XXX	89,239	86,126	72,871
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	269,757	252,538	223,390
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	129,322	138,545	143,887
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	53,519	56,158	59,801
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	19,870	16,334	33,502
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	52,410	52,078	42,248
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	230,353	225,618	258,453
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	2,790	4,975	3,600
	Undistributed Expenditures-Central Services	11-000-251-XXX	76,230	105,905	95,910
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	37,840	31,400	32,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	363,976	321,161	302,123
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	105,525	135,745	146,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	942,578	974,476	854,691
	Undistributed Expenditures-Food Services	11-000-310-930	25,000	25,000	87,014
		Total Undistributed Expenditures		3,781,697	3,550,130
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	100	100
General Fund Current Expenses	Total General Current Expense		5,876,580	5,677,596	5,865,604
Capital Outlay	Equipment	12-XXX-XXX-730	0	8,889	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	52,008	54,772	26,772
	Interest Deposit to Capital Reserve	10-604	0	100	100
		Total Capital Outlay		52,008	63,761

## Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	39,809	38,437
	General Fund Grand Total		5,928,588	5,781,166	5,930,913
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	68,066	62,700	75,182
	Total Preschool Education Aid	20-218-XXX-XXX	68,066	62,700	75,182
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	68,066	62,700	75,182
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	201,283	172,267	155,040
	Title II	20-XXX-XXX-XXX	14,790	16,266	13,826
	Title IV	20-XXX-XXX-XXX	1,500	10,350	16,023
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	87,808	90,083	83,419
	Total Federal Projects	20-XXX-XXX-XXX	305,381	288,966	268,308
Special Revenue Fund Expenses	Total Special Revenue Funds		373,447	351,666	343,490
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	304,818	306,891	306,968
	Total Debt Service Funds		304,818	306,891	306,968
All Fund Expenses	Total Expenditures/Appropriations		6,606,853	6,439,723	6,581,371
Expenses Net of Transfers	Total Expenditures Net of Transfers		6,606,853	6,439,723	6,581,371

## Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2017	Audited Balance 06/30/2018	Estimated Balance 06/30/2019	Estimated Balance 06/30/2020
Restricted for General Operating Budget	Capital Reserve	187,407	188,062	160,162	160,262
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	125,000	125,000	85,100	45,200
	Legal Reserve	287,960	191,391	87,718	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 Repayment of Debt	Repayment of Debt	0	0	0	0
Unrestricted	General Operating Budget	275,184	312,517	280,000	150,000
	Repayment of Debt	850	850	0	0

### Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2016-17 Actual Costs	2017-18 Actual Costs	2018-19 Original Budget	2018-19 Revised Budget	2019-20 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$13,466	\$14,365	\$13,195	\$14,180	\$14,332
Total Classroom Instruction	\$8,521	\$8,987	\$8,407	\$9,012	\$9,416
Classroom-Salaries and Benefits	\$8,171	\$8,518	\$7,979	\$8,546	\$9,096
Classroom-General Supplies and Textbooks	\$261	\$322	\$285	\$324	\$182
Classroom-Purchased Services	\$90	\$147	\$142	\$141	\$138
Total Support Services	\$2,308	\$2,333	\$2,142	\$2,288	\$2,088
Support Services-Salaries and Benefits	\$1,422	\$1,369	\$1,295	\$1,438	\$1,348
Total Administrative Costs	\$1,308	\$1,423	\$1,279	\$1,425	\$1,421
Administration Salaries and Benefits	\$997	\$1,176	\$984	\$983	\$944
Total Operations and Maintenance of Plant	\$1,072	\$1,307	\$1,076	\$1,137	\$1,041
Operations and Maintenance-Salaries and Benefits	\$561	\$519	\$513	\$456	\$463
Board Contribution to Food Services	\$64	\$81	\$73	\$79	\$270
Total Extracurricular Costs	\$193	\$234	\$218	\$239	\$95
Total Equipment Costs	\$0	\$0	\$26	\$28	\$0
Legal Costs	\$61	\$59	\$58	\$56	\$62
Employee Benefits as a percentage of salaries*	31.71%	34.78%	34.93%	36.16%	28.61%

\*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 2018-19 revised appropriations and the 2019-20 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
	Trash removal and field and playground services provided by Brooklawn Boro	0
Transportation Services, including Fuel	Limited transportation for field trips and athletic events provided by Audubon Board of Education	0

## Estimated Tax Rates

Municipality	Category	Amount
Brooklawn Borough	(A) General Fund School Levy	1,143,798
	(D) Total School Levy	1,429,948
	(B) Estimated Net Taxable Valuation (as of 10/01/18)	113,158,800
	(H) Estimated Equalized Valuation (as of 10/01/18)	123,186,144
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0108
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2637
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.9285
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1608

## Employee Contract List for District

Name	Category	Measure
Patricia Moulton	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	CST Director
	Base Annual Salary Amount	\$80,770
	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	06/30/19
	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	
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
	Job Title Other District	Business Administrator
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/18
	End Date of Contract	06/30/19

## Employee Contract List for District

Name	Category	Measure
Samuel Dutkin	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 Reported
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None Reported
	Contractual Post-Employment Benefit Description of Payout of Personal days	None Reported
	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

## Employee Contract List for District

Name	Category	Measure
Samuel Rosetti	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$106,340
	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	07/01/17
	End Date of Contract	06/30/20
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	15
	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)	\$1,500
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$22,771
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout of \$15,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	17 vacation days as of 1/1/19
	Contractual Post-Employment Benefit Description of Payout of Personal days	2 personal days as of 1/1/19
	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 Rosetti	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