

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	264.0	243.0	211.0
On Roll Special Ed Full-Time	54.0	52.0	74.0
On Roll Subtotal	318.0	295.0	285.0
In Private School Placements	1.0	4.0	0.0
Sent to Other Districts Regular	39.0	45.0	52.0
Sent to Other Districts Special Ed	13.0	16.0	20.0
Received	3.0	1.0	0.0

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	1,121,371	1,143,798	1,242,730
	Unrestricted Miscellaneous Revenues	10-1XXX	53,958	36,000	10,062
	Interest Earned on Maintenance Reserve	10-1XXX	325	100	127
	Interest Earned on Capital Reserve Funds	10-1XXX	800	100	811
	Total Revenues from Local Sources		1,176,454	1,179,998	1,253,730
General Fund Revenues from State Sources	School Choice Aid	10-3116	462,076	469,328	104,480
	Categorical Transportation Aid	10-3121	17,795	17,795	17,795
	Extraordinary Aid	10-3131	10,720	0	0
	Categorical Special Education Aid	10-3132	271,023	271,023	271,023
	Equalization Aid	10-3176	3,488,270	3,548,810	3,723,902
	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		4,436,125	4,493,197	4,303,441
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	217,718	185,709
	Withdrawal from Maintenance Reserve	10-310	0	40,000	25,000
	Actual Revenues (Over)/Under Expenditures		211,013	0	0
General Fund Revenues	Total Operating Budget		5,823,592	5,930,913	5,767,880
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	62,700	75,182	72,832
	Total Revenues from State Sources		62,700	75,182	72,832
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	172,266	161,280	145,152
	Title II	20-4451-4455	6,850	16,556	14,900
	Title IV	20-4471-4474	0	10,053	9,048
	I.D.E.A. Part B (Handicapped)	20-4420-4429	108,796	93,371	92,239
	Total Revenues from Federal Sources		287,912	281,260	261,339
Special Revenue Fund Revenues	Total Grants and Entitlements		350,612	356,442	334,171
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	269,998	271,351	271,111
	Total Revenues from Local Sources		269,998	271,351	271,111
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	36,043	35,617	35,190

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		306,041	306,968	306,301
	Actual Revenues (Over)/Under Expenditures		850	0	0
Debt Service Fund Revenues	Total Repayment of Debt		306,891	306,968	306,301
All Fund Revenues	Total Revenues/Sources		6,481,095	6,594,323	6,408,352
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		6,481,095	6,594,323	6,408,352

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	1,616,231	1,667,578	1,656,248
	Special Education-Instruction	11-2XX-100-XXX	562,244	593,499	579,068
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	44,111	33,828
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	31,201	10,000	10,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	19,355	15,185	15,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,145,481	1,220,028	1,178,345
	Undistributed Expenditures-Health Services	11-000-213-XXX	99,839	72,871	69,564
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	242,201	145,138	105,324
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	0	33,000	130,000
	Undistributed Expenditures-Guidance	11-000-218-XXX	0	0	23,184
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	133,093	148,937	181,220
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	73,211	58,754	82,094
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	19,611	34,770	17,255
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	47,387	42,026	43,838
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	213,290	258,453	210,700
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	5,424	3,600	3,600
	Undistributed Expenditures-Central Services	11-000-251-XXX	117,522	95,910	126,880
	Undistributed Expenditures-Administrative Information Technology	11-000-252-XXX	35,129	32,000	32,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	295,718	301,939	299,234
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	145,480	146,000	146,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	899,937	854,691	731,590
	Undistributed Expenditures-Food Services	11-000-310-930	28,000	87,014	25,000
	Total Undistributed Expenditures		3,501,323	3,535,131	3,405,828
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	100
General Fund Current Expenses	Total General Current Expense		5,730,354	5,865,604	5,700,099
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	53,429	26,772	26,772
	Interest Deposit to Capital Reserve	10-604	0	100	811
	Total Capital Outlay		53,429	26,872	27,583

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	39,809	38,437	40,198
	General Fund Grand Total		5,823,592	5,930,913	5,767,880
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	62,700	75,182	72,832
	Total Preschool Education Aid	20-218-XXX-XXX	62,700	75,182	72,832
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	62,700	75,182	72,832
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	172,266	161,280	145,152
	Title II	20-XXX-XXX-XXX	6,850	16,556	14,900
	Title IV	20-XXX-XXX-XXX	0	10,053	9,048
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	108,796	93,371	92,239
	Total Federal Projects	20-XXX-XXX-XXX	287,912	281,260	261,339
Special Revenue Fund Expenses	Total Special Revenue Funds		350,612	356,442	334,171
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	306,891	306,968	306,301
	Total Debt Service Funds		306,891	306,968	306,301
All Fund Expenses	Total Expenditures/Appropriations		6,481,095	6,594,323	6,408,352
Expenses Net of Transfers	Total Expenditures Net of Transfers		6,481,095	6,594,323	6,408,352

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2018	Audited Balance 06/30/2019	Estimated Balance 06/30/2020	Estimated Balance 06/30/2021
Restricted for General Operating Budget	Capital Reserve	188,062	162,205	162,305	163,116
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	125,000	65,325	25,425	552
	Legal Reserve	191,391	87,718	0	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	312,517	290,709	410,709	225,000
	Repayment of Debt	850	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2017-18 Actual Costs	2018-19 Actual Costs	2019-20 Original Budget	2019-20 Revised Budget	2020-21 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,365	\$14,089	\$14,332	\$15,613	\$15,719
Total Classroom Instruction	\$8,987	\$9,104	\$9,416	\$10,347	\$10,225
Classroom-Salaries and Benefits	\$8,518	\$8,790	\$9,096	\$9,995	\$9,848
Classroom-General Supplies and Textbooks	\$322	\$213	\$182	\$200	\$224
Classroom-Purchased Services	\$147	\$102	\$138	\$152	\$152
Total Support Services	\$2,333	\$2,277	\$2,088	\$2,158	\$2,664
Support Services-Salaries and Benefits	\$1,369	\$1,477	\$1,348	\$1,485	\$1,812
Total Administrative Costs	\$1,423	\$1,388	\$1,421	\$1,562	\$1,488
Administration Salaries and Benefits	\$1,176	\$948	\$944	\$1,038	\$858
Total Operations and Maintenance of Plant	\$1,307	\$1,032	\$1,041	\$1,144	\$1,148
Operations and Maintenance-Salaries and Benefits	\$519	\$449	\$463	\$510	\$456
Board Contribution to Food Services	\$81	\$88	\$270	\$297	\$88
Total Extracurricular Costs	\$234	\$201	\$95	\$105	\$106
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$59	\$40	\$62	\$51	\$53
Employee Benefits as a percentage of salaries*	34.78%	31.20%	28.61%	28.60%	24.67%

*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 2019-20 revised appropriations and the 2020-21 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
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	1,242,730
	(D) Total School Levy	1,513,841
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	112,956,300
	(H) Estimated Equalized Valuation (as of 10/01/19)	117,235,388
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.1002
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3402
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0600
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2913

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	\$86,184
	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	07/01/19
	End Date of Contract	06/30/20
	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	07/01/19
	End Date of Contract	06/30/20

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
	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
	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	\$108,873
	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)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$27,143
	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	26 vacation days as of 1/1/20
	Contractual Post-Employment Benefit Description of Payout of Personal days	3 personal days as of 1/1/20
	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