

Advertised Enrollments

Pupil Enrollment Categories	10-15-2019 Actual	10-15-2020 Actual	10-15-2021 Estimate
On Roll Regular Full-Time	243.0	219.0	230.0
On Roll Special Ed Full-Time	52.0	53.0	67.0
On Roll Subtotal	295.0	272.0	297.0
In Private School Placements	4.0	3.0	0.0
Sent to Other Districts Regular	45.0	48.0	65.0
Sent to Other Districts Special Ed	16.0	18.0	1.0
Received	1.0	15.0	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	1,143,798	1,242,730	1,267,585
	Unrestricted Miscellaneous Revenues	10-1XXX	10,568	10,062	7,000
	Interest Earned on Maintenance Reserve	10-1XXX	127	127	3
	Interest Earned on Capital Reserve Funds	10-1XXX	811	811	20
	Total Revenues from Local Sources		1,155,304	1,253,730	1,274,608
General Fund Revenues from State Sources	School Choice Aid	10-3116	469,328	121,805	385,088
	Categorical Transportation Aid	10-3121	17,795	17,795	17,795
	Extraordinary Aid	10-3131	28,107	0	0
	Categorical Special Education Aid	10-3132	271,023	271,023	271,023
	Equalization Aid	10-3176	3,548,810	3,604,452	3,644,111
	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	28,690	0	0
	Total Revenues from State Sources		4,549,994	4,201,316	4,504,258
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	0	22,817
	Total Revenues from Federal Sources		0	0	22,817
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	185,709	199,784
	Withdrawal from Maintenance Reserve	10-310	0	25,000	0
	Adjustment for Prior Year Encumbrances		0	3,909	0
	Actual Revenues (Over)/Under Expenditures		-46,913	0	0
General Fund Revenues	Total Operating Budget		5,658,385	5,669,664	6,001,467
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	0	0	100
	Total Revenues from Local Sources	20-1XXX	0	0	100
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	75,182	72,832	73,508
	Total Revenues from State Sources		75,182	72,832	73,508

Advertised Revenues

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	194,113	161,840	137,564
	Title II	20-4451-4455	9,416	18,454	15,686
	Title IV	20-4471-4474	19,277	13,036	11,081
	I.D.E.A. Part B (Handicapped)	20-4420-4429	93,371	95,415	81,103
	CARES Act Education Stabilization Fund	20-4530	0	0	100,000
	Coronavirus Relief Fund (CRF)	20-4532	0	35,608	0
	CRRSA Act-ESSER II	20-4534		0	286,687
	Total Revenues from Federal Sources		316,177	324,353	632,121
Special Revenue Fund Revenues	Total Grants and Entitlements		391,359	397,185	705,729
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	271,351	271,111	105,133
	Total Revenues from Local Sources		271,351	271,111	105,133
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	35,617	35,190	41,805
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		306,968	306,301	146,938
Debt Service Fund Revenues	Total Repayment of Debt		306,968	306,301	146,938
All Fund Revenues	Total Revenues/Sources		6,356,712	6,373,150	6,854,134
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		6,356,712	6,373,150	6,854,134

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	1,599,609	1,615,637	1,668,019
	Special Education-Instruction	11-2XX-100-XXX	527,716	579,868	598,092
	Basic Skills/Remedial-Instruction	11-230-100-XXX	4,095	33,028	61,300
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	12,711	10,000	10,000
	School-Sponsored Athletics-Instruction	11-402-100-XXX	16,293	15,000	15,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,263,655	1,178,345	1,257,501
	Undistributed Expenditures-Health Services	11-000-213-XXX	63,927	69,564	71,750
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	102,635	105,324	100,300
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	40,022	92,540	150,000
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	185,103	202,515	224,291
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	77,075	107,097	103,372
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	13,580	1,506	1,000
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	42,372	45,983	44,465
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	234,949	208,555	214,300
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	939	3,600	3,600
	Undistributed Expenditures-Central Services	11-000-251-XXX	115,530	112,425	127,874
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	37,462	46,455	37,000
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	247,766	289,234	289,777
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	182,781	121,000	121,000
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	804,111	726,590	745,590
	Undistributed Expenditures-Food Services	11-000-310-930	20,845	25,000	89,464
		Total Undistributed Expenditures		3,432,752	3,335,733
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	127	3
General Fund Current Expenses	Total General Current Expense		5,593,176	5,589,393	5,933,698
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	26,772	26,772	26,772
	Interest Deposit to Capital Reserve	10-604	0	811	20
	Total Capital Outlay		26,772	27,583	26,792

Advertised Appropriations

Budget Category	Description	Account	2019-20 Actual	2020-21 Revised	2021-22 Proposed
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	38,437	52,688	40,977
	General Fund Grand Total		5,658,385	5,669,664	6,001,467
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	0	0	100
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	75,182	72,832	73,508
	Total Preschool Education Aid	20-218-XXX-XXX	75,182	72,832	73,508
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	75,182	72,832	73,508
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	194,113	161,840	137,564
	Title II	20-XXX-XXX-XXX	9,416	18,454	15,686
	Title IV	20-XXX-XXX-XXX	19,277	13,036	11,081
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	93,371	95,415	81,103
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	0	0	100,000
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	0	35,608	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx		0	286,687
	Total Federal Projects	20-XXX-XXX-XXX	316,177	324,353	632,121
Special Revenue Fund Expenses	Total Special Revenue Funds		391,359	397,185	705,729
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	306,968	306,301	146,938
	Total Debt Service Funds		306,968	306,301	146,938
All Fund Expenses	Total Expenditures/Appropriations		6,356,712	6,373,150	6,854,134
Expenses Net of Transfers	Total Expenditures Net of Transfers		6,356,712	6,373,150	6,854,134

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	162,205	163,016	163,827	163,847
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	65,325	50,452	25,579	25,582
	Legal Reserve	87,718	0	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	290,709	435,493	449,784	250,000
	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	\$14,089	\$14,457	\$15,719	\$16,218	\$15,744
Total Classroom Instruction	\$9,104	\$9,616	\$10,225	\$10,581	\$10,070
Classroom-Salaries and Benefits	\$8,790	\$9,411	\$9,848	\$10,207	\$9,778
Classroom-General Supplies and Textbooks	\$213	\$123	\$224	\$247	\$158
Classroom-Purchased Services	\$102	\$82	\$152	\$127	\$134
Total Support Services	\$2,277	\$2,158	\$2,664	\$2,707	\$2,727
Support Services-Salaries and Benefits	\$1,477	\$1,652	\$1,812	\$1,940	\$1,859
Total Administrative Costs	\$1,388	\$1,558	\$1,488	\$1,576	\$1,470
Administration Salaries and Benefits	\$948	\$1,034	\$858	\$992	\$863
Total Operations and Maintenance of Plant	\$1,032	\$932	\$1,148	\$1,150	\$1,071
Operations and Maintenance-Salaries and Benefits	\$449	\$383	\$456	\$379	\$439
Board Contribution to Food Services	\$88	\$71	\$88	\$93	\$304
Total Extracurricular Costs	\$201	\$120	\$106	\$111	\$101
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$40	\$37	\$53	\$56	\$51
Employee Benefits as a percentage of salaries*	31.20%	28.03%	24.67%	24.76%	24.18%

*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.

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

Estimated Tax Rates

Municipality	Category	Amount
Brooklawn Borough	(A) General Fund School Levy	1,267,585
	(D) Total School Levy	1,372,718
	(B) Estimated Net Taxable Valuation (as of 01/01/21)	116,782,100
	(H) Estimated Equalized Valuation (as of 10/01/20)	122,463,401
	(C) Estimated 2021-22 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.0854
	(F) Estimated 2021-22 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.1755
	(I) Estimated 2021-22 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.0351
	(L) Estimated 2021-22 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.1209

Employee Contract List for District

Name	Category	Measure
Leatrice Johnson	Job Title	Assistant Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$75,421
	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	06/30/21
	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	\$11,313
	Contractual Post-Employment Benefit Description of Payout of Sick days	24Â sick days as of 1/1/21
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None
	Contractual Post-Employment Benefit Description of Payout of Personal days	3 personal days as of 1/1/21
	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	\$91,309
	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	06/30/21
	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
Patricia Moulton	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	\$16,522
	Contractual Post-Employment Benefit Description of Payout of Sick days	117 sick days as of 1/1/21
	Contractual Post-Employment Benefit Description of Payout of Vacation days	None
	Contractual Post-Employment Benefit Description of Payout of Personal days	3 personal days as of 1/1/21
	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	
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

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	07/01/20
	End Date of Contract	06/30/21
	Contracted Number of Annual Work Days	260
	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	\$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

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
Samuel Rosetti	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$125,000
	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	07/01/20
	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
	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	\$28,942
Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout of \$15,000	

Employee Contract List for District

Name	Category	Measure
Samuel Rosetti	Contractual Post-Employment Benefit Description of Payout of Vacation days	26 vacation days as of 1/1/21
	Contractual Post-Employment Benefit Description of Payout of Personal days	3 personal days as of 1/1/21
	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	