

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	469.0	452.0	428.0
On Roll Special Ed Full-Time	52.0	62.0	61.0
On Roll Subtotal	521.0	514.0	489.0
In Private School Placements	8.0	12.0	12.0
Sent to Other Districts Regular	197.5	191.5	191.5
Sent to Other Districts Special Ed	39.5	30.0	30.0
Received	15.0	14.0	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	13,274,304	13,539,790	13,910,006
	Total Tuition	10-1300	55,273	10,200	10,375
	Unrestricted Miscellaneous Revenues	10-1XXX	18,070	0	0
	Interest Earned on Maintenance Reserve	10-1XXX	0	100	100
	Interest Earned on Capital Reserve Funds	10-1XXX	0	500	500
	Total Revenues from Local Sources		13,347,647	13,550,590	13,920,981
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	121,923	121,923	121,923
	Extraordinary Aid	10-3131	197,253	0	0
	Categorical Special Education Aid	10-3132	376,655	425,390	500,798
	Categorical Security Aid	10-3177	14,351	14,351	14,351
	Other State Aids	10-3XXX	13,405	0	0
	Total Revenues from State Sources		723,587	561,664	637,072
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	370,915	207,171
	Withdrawal from Maintenance Reserve	10-310	0	132,291	150,000
	Adjustment for Prior Year Encumbrances		0	411,105	0
	Actual Revenues (Over)/Under Expenditures		-314,982	0	0
General Fund Revenues	Total Operating Budget		13,756,252	15,026,565	14,915,224
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	0	6,529	0
	Total Revenues from Local Sources	20-1XXX	0	6,529	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	51,858	59,333	47,466
	Title II	20-4451-4455	12,860	12,673	10,138
	Title IV	20-4471-4474	10,800	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-4420-4429	120,134	126,263	101,012
	Preschool Development Expansion Grant	20-4527	6,485	0	0
	Total Revenues from Federal Sources		202,137	208,269	166,616
Special Revenue Fund Revenues	Total Grants and Entitlements		202,137	214,798	166,616

Advertised Revenues

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	460,000	440,000	420,000
	Total Revenues from Local Sources		460,000	440,000	420,000
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		460,000	440,000	420,000
Debt Service Fund Revenues	Total Repayment of Debt		460,000	440,000	420,000
All Fund Revenues	Total Revenues/Sources		14,418,389	15,681,363	15,501,840
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		14,418,389	15,681,363	15,501,840

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	3,163,671	3,238,928	3,264,292
	Special Education-Instruction	11-2XX-100-XXX	499,037	595,575	686,124
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	51,771	43,576	43,445
	School-Sponsored Athletics-Instruction	11-402-100-XXX	30,569	61,817	52,673
	Before/After School Programs	11-421-XXX-XXX	10,693	11,000	11,000
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	4,861,331	5,102,082	5,556,669
	Undistributed Expenditures-Health Services	11-000-213-XXX	94,747	102,303	106,399
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	278,339	291,091	295,211
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	81,666	186,551	170,037
	Undistributed Expenditures-Guidance	11-000-218-XXX	211,679	85,960	87,160
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	343,515	358,881	365,695
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	61,898	68,309	69,798
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	148,314	177,194	183,300
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	21,926	14,986	12,706
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	271,366	349,468	308,265
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	221,085	226,741	232,474
	Undistributed Expenditures-Central Services	11-000-251-XXX	178,844	208,046	175,820
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	57,682	82,682	62,452
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	1,034,742	1,533,107	974,978
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	676,889	690,327	618,229
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,393,729	1,566,850	1,607,406
	Undistributed Expenditures-Food Services	11-000-310-930	32,268	0	0
		Total Undistributed Expenditures		9,970,020	11,044,578
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		13,725,761	14,995,574	14,884,233

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	30,491	30,491	30,491
	Interest Deposit to Capital Reserve	10-604	0	500	500
	Total Capital Outlay		30,491	30,991	30,991
General Fund Expenses and Transfers	General Fund Grand Total		13,756,252	15,026,565	14,915,224
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	0	6,529	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	51,858	59,333	47,466
	Title II	20-XXX-XXX-XXX	12,860	12,673	10,138
	Title IV	20-XXX-XXX-XXX	10,800	10,000	8,000
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	126,619	126,263	101,012
	Total Federal Projects	20-XXX-XXX-XXX	202,137	208,269	166,616
Special Revenue Fund Expenses	Total Special Revenue Funds		202,137	214,798	166,616
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	460,000	440,000	420,000
	Total Debt Service Funds		460,000	440,000	420,000
All Fund Expenses	Total Expenditures/Appropriations		14,418,389	15,681,363	15,501,840
Expenses Net of Transfers	Total Expenditures Net of Transfers		14,418,389	15,681,363	15,501,840

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	1,351,630	1,481,630	1,482,130	1,482,630
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	729,200	691,687	559,496	409,596
	Legal Reserve	0	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	439,191	645,395	499,480	292,309
	Repayment of Debt	0	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	\$15,070	\$15,479	\$17,038	\$17,876	\$17,790
Total Classroom Instruction	\$8,221	\$8,638	\$9,254	\$9,444	\$10,254
Classroom-Salaries and Benefits	\$7,822	\$8,231	\$8,729	\$8,874	\$9,819
Classroom-General Supplies and Textbooks	\$358	\$341	\$457	\$501	\$362
Classroom-Purchased Services	\$41	\$67	\$69	\$69	\$73
Total Support Services	\$2,568	\$2,793	\$3,077	\$3,026	\$3,190
Support Services-Salaries and Benefits	\$2,003	\$2,159	\$2,439	\$2,378	\$2,512
Total Administrative Costs	\$1,604	\$1,637	\$1,806	\$1,971	\$1,892
Administration Salaries and Benefits	\$1,262	\$1,295	\$1,386	\$1,417	\$1,458
Total Operations and Maintenance of Plant	\$2,421	\$2,165	\$2,647	\$3,179	\$2,210
Operations and Maintenance-Salaries and Benefits	\$743	\$1,013	\$884	\$890	\$984
Board Contribution to Food Services	\$61	\$61	\$0	\$0	\$0
Total Extracurricular Costs	\$195	\$185	\$254	\$255	\$244
Total Equipment Costs	\$0	\$0	\$0	\$0	\$0
Legal Costs	\$29	\$30	\$58	\$97	\$61
Employee Benefits as a percentage of salaries*	25.32%	25.84%	28.83%	28.39%	28.09%

*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)
Custodial and Maintenance Services	Custodian cleans two locations for Brielle Borough	0
Insurance Coverages and Benefits	MOCSSIF Monmouth Ocean Insurance Fund member, NJSIG member	0
Municipal/Public Works	Brielle does snow removal, brining for school property	0
	District pays portion of salary for police officer in school, town assigns officer to school on daily basis	0
Professional Staff Development	Regional PD and Brookdale CC PD members, joint PD with sending districts	0
Purchasing	Use co-ops; member of Hunterdon County ESC, MRESC, ACES gas & electric co-op member	0
Transportation Services, including Fuel	Transportation routes using Educational Services Commission	0

Estimated Tax Rates

Municipality	Category	Amount
Brielle Borough	(A) General Fund School Levy	13,910,006
	(D) Total School Levy	14,330,006
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	1,564,735,900
	(H) Estimated Equalized Valuation (as of 10/01/19)	1,584,382,240
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.8890
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.9158
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.8779
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.9045

Employee Contract List for District

Name	Category	Measure
Christine Carlson	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$162,146
	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	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	\$2,750
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,437
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$30,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum Payout
	Contractual Post-Employment Benefit Description of Payout of Personal days	Rolls into sick days
	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
Christine Carlson	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
Colin Sabia	Job Title	Vice Principal
	Job Title II	Special Services Director
	Base Annual Salary Amount	\$120,673
	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	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
Colin Sabia	Total Allowances Amount	\$1,500
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,950
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$30,000
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum Payout
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum Payout
	Contractual Post-Employment Benefit Description of Payout of Personal days	Rolls into sick days
	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	
Edward Slater	Job Title	Information Technology
	Job Title II	None Reported
	Base Annual Salary Amount	\$100,897
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported

Employee Contract List for District

Name	Category	Measure
Edward Slater	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	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	\$2,500
	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	\$7,500
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout sick, vacation days
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum payout sick, vacation days
	Contractual Post-Employment Benefit Description of Payout of Personal days	Maximum payout sick, vacation days
	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
Edward Slater	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
Ray Erickson	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	B&G Director
	Base Annual Salary Amount	\$94,430
	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	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	\$200
	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	\$7,500
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum payout of sick, vacation days

Employee Contract List for District

Name	Category	Measure
Ray Erickson	Contractual Post-Employment Benefit Description of Payout of Vacation days	Maximum payout of sick, vacation days
	Contractual Post-Employment Benefit Description of Payout of Personal days	Maximum payout of sick, vacation days
	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