

## Advertised Enrollments

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	539.0	508.0	499.0
On Roll Special Ed Full-Time	89.0	82.0	82.0
On Roll Subtotal	628.0	590.0	581.0
In Private School Placements	4.0	5.0	0.0
Sent to Other Districts Regular	178.0	190.0	224.0
Sent to Other Districts Special Ed	31.0	28.0	32.0
Received	6.0	10.0	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	10,065,596	10,306,628	10,512,761
	Total Tuition	10-1300	145,701	70,000	65,000
	Unrestricted Miscellaneous Revenues	10-1XXX	0	2,000	250
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	160	160	14
	Interest Earned on Maintenance Reserve	10-1XXX	160	160	28
	Interest Earned on Capital Reserve Funds	10-1XXX	538	512	51
	Other Restricted Miscellaneous Revenues	10-1XXX	23,946	0	0
	Total Revenues from Local Sources		10,236,101	10,379,460	10,578,104
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	23,765	75,087	75,087
	Extraordinary Aid	10-3131	57,196	0	0
	Categorical Special Education Aid	10-3132	524,444	524,444	557,456
	Equalization Aid	10-3176	2,746,512	2,746,512	2,748,935
	Categorical Security Aid	10-3177	23,536	81,247	81,247
	PARCC Readiness Aid	10-3181	8,540	0	0
	Per Pupil Growth Aid	10-3182	8,540	0	0
	Professional Learning Community Aid	10-3183	8,360	0	0
	Other State Aids	10-3XXX	22,439	0	0
	Total Revenues from State Sources		3,423,332	3,427,290	3,462,725
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	237,470	237,401
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	511,652	375,000
	Withdrawal from Maintenance Reserve	10-310	0	40,000	0
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	0	90,000
	Withdrawal from Tuition Reserve for Excess Over Adjustments	10-311	0	280,000	250,000
	Withdrawal from Current Expense Emergency Reserve	10-312	0	25,000	0
	Actual Revenues (Over)/Under Expenditures		-391,855	0	0
General Fund Revenues	Total Operating Budget		13,267,578	14,900,872	14,993,230
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	49,998	52,450	0
	Total Revenues from State Sources		49,998	52,450	0

## 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	102,843	103,180	90,956
	Title II	20-4451-4455	19,159	24,627	15,906
	Title IV	20-4471-4474	6,963	13,037	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	211,480	214,599	188,800
	Total Revenues from Federal Sources		340,445	355,443	304,162
Special Revenue Fund Revenues	Total Grants and Entitlements		390,443	407,893	304,162
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	435,250	442,150	443,600
	Total Revenues from Local Sources		435,250	442,150	443,600
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		435,250	442,150	443,600
Debt Service Fund Revenues	Total Repayment of Debt		435,250	442,150	443,600
All Fund Revenues	Total Revenues/Sources		14,093,271	15,750,915	15,740,992
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		14,093,271	15,750,915	15,740,992

## 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	3,164,057	3,022,061	3,004,210	
	Special Education-Instruction	11-2XX-100-XXX	1,442,722	1,482,631	1,337,553	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	144,253	163,336	246,779	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	27,070	8,000	9,500	
	School-Sponsored Athletics-Instruction	11-402-100-XXX	19,510	22,200	23,200	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,277,077	3,871,149	4,249,926	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	15,549	29,631	51,876	
	Undistributed Expenditures-Health Services	11-000-213-XXX	178,408	189,209	158,111	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	235,718	195,918	182,110	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	176,508	252,544	339,628	
	Undistributed Expenditures-Guidance	11-000-218-XXX	68,156	134,518	139,961	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	382,794	432,203	436,997	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	93,331	96,124	99,002	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	2,088	62,309	65,398	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	15,641	21,000	21,501	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	257,298	288,999	286,473	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	188,609	187,042	169,493	
	Undistributed Expenditures-Central Services	11-000-251-XXX	190,544	151,671	172,806	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	103,951	178,226	173,144	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	792,418	862,098	954,342	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	466,314	553,704	509,004	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,610,087	2,071,620	1,941,000	
	Total Undistributed Expenditures			8,054,491	9,577,965	9,950,772
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	160	28
Interest Earned on Current Expense Emergency Res		10-607	0	160	14	
General Fund Current Expenses	Total General Current Expense		12,852,103	14,276,513	14,572,056	

## Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	0	0	25,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	415,475	623,847	396,123
	Interest Deposit to Capital Reserve	10-604	0	512	51
	Total Capital Outlay		415,475	624,359	421,174
General Fund Expenses and Transfers	General Fund Grand Total		13,267,578	14,900,872	14,993,230
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	8,600	6,622	0
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	13,647	10,736	0
	Nonpublic Nursing Services	20-XXX-XXX-XXX	15,077	12,028	0
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	5,805	4,464	0
	Nonpublic Security Aid	20-XXX-XXX-XXX	6,869	18,600	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	49,998	52,450	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	102,843	103,180	90,956
	Title II	20-XXX-XXX-XXX	19,159	24,627	15,906
	Title IV	20-XXX-XXX-XXX	6,963	13,037	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	211,480	214,599	188,800
	Total Federal Projects	20-XXX-XXX-XXX	340,445	355,443	304,162
Special Revenue Fund Expenses	Total Special Revenue Funds		390,443	407,893	304,162
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	435,250	442,150	443,600
	Total Debt Service Funds		435,250	442,150	443,600
All Fund Expenses	Total Expenditures/Appropriations		14,093,271	15,750,915	15,740,992
Expenses Net of Transfers	Total Expenditures Net of Transfers		14,093,271	15,750,915	15,740,992

## 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	836,652	992,190	481,050	106,101
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	160,000	320,160	280,320	280,348
	Legal Reserve	0	0	0	0
	Tuition Reserve	600,000	620,000	340,000	0
	Current Expense Emergency Reserve	160,000	160,160	135,320	135,334
	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	492,702	572,888	535,418	298,017
	Repayment of Debt	0	0	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	\$14,168	\$14,678	\$15,612	\$16,697	\$16,890
Total Classroom Instruction	\$8,914	\$9,468	\$9,673	\$10,303	\$10,108
Classroom-Salaries and Benefits	\$8,547	\$8,885	\$9,217	\$9,857	\$9,614
Classroom-General Supplies and Textbooks	\$308	\$460	\$290	\$267	\$318
Classroom-Purchased Services	\$59	\$124	\$167	\$178	\$176
Total Support Services	\$2,311	\$2,252	\$2,797	\$2,992	\$3,170
Support Services-Salaries and Benefits	\$1,820	\$1,812	\$2,297	\$2,457	\$2,600
Total Administrative Costs	\$1,440	\$1,419	\$1,520	\$1,668	\$1,662
Administration Salaries and Benefits	\$1,138	\$1,107	\$1,163	\$1,244	\$1,227
Total Operations and Maintenance of Plant	\$1,439	\$1,447	\$1,563	\$1,672	\$1,881
Operations and Maintenance-Salaries and Benefits	\$866	\$835	\$811	\$868	\$1,037
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$64	\$91	\$59	\$63	\$69
Total Equipment Costs	\$0	\$0	\$0	\$0	\$43
Legal Costs	\$14	\$19	\$24	\$25	\$26
Employee Benefits as a percentage of salaries*	31.45%	25.63%	32.02%	32.02%	29.85%

\*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	Business Administrator is shared with Brooklawn Board of Education, and is also the Technology Coordinator for Barrington	0
Others	Member of ACES for Energy Purchasing	0
Purchasing	Member of ESCNJ	0
	Member of Ed-Data	0
Recycling	Shared Recycling Pickup with the Borough of Barrington	0
Superintendent and Assistant Sup.	Superintendent is also the Principal of Avon Elementary School	0
Transportation Services, including Fuel	Services provided through CCESC	0

## Estimated Tax Rates

Municipality	Category	Amount
Barrington Bor	(A) General Fund School Levy	10,409,695
	(D) Total School Levy	10,852,570
	(B) Estimated Net Taxable Valuation (as of 01/01/19)	495,691,928
	(H) Estimated Equalized Valuation (as of 10/01/18)	535,581,822
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.1000
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.1894
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.9436
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.0263

## Employee Contract List for District

Name	Category	Measure
Anthony Arcodia	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$152,794
	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	06/30/21
	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	\$14,100
	Total Bonuses Amount	\$6,000
	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	\$26,753
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum of \$15,000 per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	18 vacation days as of 1/1/2019
	Contractual Post-Employment Benefit Description of Payout of Personal days	2 personal days as of 1/1/2019
	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
Anthony Arcodia	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	Technology Coordinator
	Base Annual Salary Amount	\$158,597
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	07
	Shared District	0580
	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
	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 Dutkin	Total Allowances Amount	\$3,550
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$7,652
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$23,540
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum of \$15,000 per contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	12 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
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$3,050
	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	Max sell back of 5 days
	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