

**Advertised Enrollments**

Pupil Enrollment Categories	10-13-2017 Actual	10-15-2018 Actual	10-15-2019 Estimate
On Roll Regular Full-Time	2,650.0	2,609.0	3,004.0
On Roll Regular Shared-Time	32.0	26.0	0.0
On Roll Special Ed Full-Time	442.0	457.0	478.0
On Roll Special Ed Shared-Time	32.0	41.0	0.0
On Roll Subtotal	3,156.0	3,133.0	3,482.0
In Private School Placements	20.5	17.5	0.0
Sent to Other Districts Regular	4.0	5.0	0.0
Sent to Other Districts Special Ed	8.0	11.0	26.0
Received	20.5	15.0	0.0
In State Facilities	3.0	2.0	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	29,210,426	30,378,843	30,975,558
	Total Tuition	10-1300	154,295	95,430	96,000
	Unrestricted Miscellaneous Revenues	10-1XXX	541,313	65,252	64,000
	Interest Earned on Maintenance Reserve	10-1XXX	0	1,000	1,000
	Interest Earned on Capital Reserve Funds	10-1XXX	0	750	1,000
	Total Revenues from Local Sources		29,906,034	30,541,275	31,137,558
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	218,613	599,234	599,234
	Extraordinary Aid	10-3131	568,596	250,000	250,000
	Categorical Special Education Aid	10-3132	1,875,327	1,875,327	1,970,452
	Equalization Aid	10-3176	17,844,465	17,844,465	17,844,465
	Categorical Security Aid	10-3177	119,745	119,745	119,745
	Adjustment Aid	10-3178	2,039	2,039	2,039
	PARCC Readiness Aid	10-3181	31,640	0	0
	Per Pupil Growth Aid	10-3182	31,640	0	0
	Professional Learning Community Aid	10-3183	31,160	0	0
	Aid for Adult and Post-Graduate Programs	10-3191	22,312	0	0
	Other State Aids	10-3XXX	11,582	0	0
	Total Revenues from State Sources		20,757,119	20,690,810	20,785,935
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	67,955	38,757	64,442
	Total Revenues from Federal Sources		67,955	38,757	64,442
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	5,164,802	4,172,524
	Withdrawal from Capital Reserve for Local Share	10-307	0	0	2,490,250
	Withdrawal from Maintenance Reserve	10-310	0	300,000	760,000
	Withdrawal from Current Expense Emergency Reserve	10-312	0	275,250	249,750
	Transfers from Other Funds	10-5200	39,649	0	0
	Other Financing Sources	10-5XXX	185,606	0	0
	Adjustment for Prior Year Encumbrances		0	424,890	0
	Actual Revenues (Over)/Under Expenditures		142,904	0	0
General Fund Revenues	Total Operating Budget		51,099,267	57,435,784	59,660,459

**Advertised Revenues**

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Special Revenue Fund Revenues from Local Sources	Other Revenue from Local Sources	20-1XXX	6,428	0	0
	Total Revenues from Local Sources	20-1XXX	6,428	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	4,291,323	4,430,714
	Total Revenues from State Sources		0	4,291,323	4,430,714
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	589,388	730,660	584,528
	Title II	20-4451-4455	108,183	136,666	109,333
	Title III	20-4491-4494	1,596	1,813	1,450
	Title IV	20-4471-4474	10,000	35,532	28,426
	I.D.E.A. Part B (Handicapped)	20-4420-4429	769,828	778,754	623,003
	Other	20-4XXX	10,625	0	0
	Total Revenues from Federal Sources		1,489,620	1,683,425	1,346,740
Special Revenue Fund Revenues	Total Grants and Entitlements		1,496,048	5,974,748	5,777,454
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	2,177,274	2,261,840	2,274,520
	Total Revenues from Local Sources		2,177,274	2,261,840	2,274,520
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	436,369	429,604	408,724
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		2,613,643	2,691,444	2,683,244
	Actual Revenues (Over)/Under Expenditures		79,901	0	0
Debt Service Fund Revenues	Total Repayment of Debt		2,693,544	2,691,444	2,683,244
All Fund Revenues	Total Revenues/Sources		55,288,859	66,101,976	68,121,157
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		55,288,859	66,101,976	68,121,157

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	13,386,139	15,310,033	14,254,376
	Special Education-Instruction	11-2XX-100-XXX	4,912,514	5,256,077	5,310,158
	Basic Skills/Remedial-Instruction	11-230-100-XXX	516,891	662,600	730,323
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	209,462	223,305	235,420
	School-Sponsored Athletics-Instruction	11-402-100-XXX	814,490	874,233	943,046
	Other Instructional Programs-Instruction	11-4XX-100-XXX	0	10,300	7,100
	Community Services Programs/Operations	11-800-330-XXX	0	2,000	0
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,883,471	2,199,024	2,421,516
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	114,417	117,601	119,266
	Undistributed Expenditures-Health Services	11-000-213-XXX	575,338	602,139	630,273
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	382,838	445,403	450,615
	Undistributed Expenditures-Guidance	11-000-218-XXX	1,020,549	1,029,043	1,112,906
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	1,731,457	1,847,667	1,882,055
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	833,650	883,329	901,589
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	253,294	329,210	333,477
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	13,227	28,496	24,686
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	529,204	714,357	711,300
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	1,517,224	1,587,145	1,616,323
	Undistributed Expenditures-Central Services	11-000-251-XXX	489,101	533,226	601,500
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	293,639	389,016	322,084
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	4,721,399	5,126,486	5,542,249
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	2,689,862	3,132,785	3,282,758
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	11,907,342	14,553,257	14,921,403
	Total Undistributed Expenditures		28,956,012	33,518,184	34,874,000
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	1,000	1,000
General Fund Current Expenses	Total General Current Expense		48,795,508	55,857,732	56,355,423

Advertised Appropriations

Budget Category	Description	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	540,625	526,603	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	1,763,134	1,030,590	3,304,036
	Interest Deposit to Capital Reserve	10-604	0	750	1,000
	Total Capital Outlay		2,303,759	1,557,943	3,305,036
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	0	20,109	0
	General Fund Grand Total		51,099,267	57,435,784	59,660,459
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	6,428	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	1,635,839	1,889,937
	Support Services	20-218-200-XXX	0	2,412,470	2,540,777
	Facility Acquisition and Construction Services	20-218-400-XXX	0	243,014	0
	Total Preschool Education Aid	20-218-XXX-XXX	0	4,291,323	4,430,714
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	0	4,291,323	4,430,714
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	589,388	730,660	584,528
	Title II	20-XXX-XXX-XXX	108,183	136,666	109,333
	Title III	20-XXX-XXX-XXX	1,596	1,813	1,450
	Title IV	20-XXX-XXX-XXX	10,000	35,532	28,426
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	769,828	778,754	623,003
	Other	20-XXX-XXX-XXX	10,625	0	0
	Total Federal Projects	20-XXX-XXX-XXX	1,489,620	1,683,425	1,346,740
Special Revenue Fund Expenses	Total Special Revenue Funds		1,496,048	5,974,748	5,777,454
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	2,693,544	2,691,444	2,683,244
	Total Debt Service Funds		2,693,544	2,691,444	2,683,244
All Fund Expenses	Total Expenditures/Appropriations		55,288,859	66,101,976	68,121,157
Expenses Net of Transfers	Total Expenditures Net of Transfers		55,288,859	66,101,976	68,121,157

**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	2,896,776	2,201,890	2,702,640	213,390
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	2,421,820	2,421,820	2,122,820	1,363,820
	Legal Reserve	7,713,302	7,116,167	3,002,293	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	525,000	525,000	249,750	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	1,295,466	2,403,091	1,852,163	681,932
	Repayment of Debt	79,901	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	\$14,080	\$14,163	\$15,342	\$17,318	\$15,814
Total Classroom Instruction	\$8,266	\$8,382	\$9,278	\$10,371	\$9,288
Classroom-Salaries and Benefits	\$7,852	\$8,011	\$8,751	\$9,641	\$8,842
Classroom-General Supplies and Textbooks	\$230	\$234	\$311	\$483	\$284
Classroom-Purchased Services	\$184	\$137	\$217	\$248	\$163
Total Support Services	\$2,031	\$2,166	\$2,246	\$2,898	\$2,648
Support Services-Salaries and Benefits	\$1,880	\$2,003	\$2,044	\$2,319	\$2,226
Total Administrative Costs	\$1,168	\$1,228	\$1,308	\$1,390	\$1,293
Administration Salaries and Benefits	\$1,035	\$1,093	\$1,091	\$1,156	\$1,102
Total Operations and Maintenance of Plant	\$1,558	\$1,797	\$1,891	\$2,003	\$1,935
Operations and Maintenance-Salaries and Benefits	\$866	\$967	\$994	\$1,124	\$1,040
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$427	\$420	\$446	\$466	\$455
Total Equipment Costs	\$179	\$173	\$167	\$248	\$0
Legal Costs	\$21	\$24	\$38	\$34	\$29
Employee Benefits as a percentage of salaries*	40.51%	41.67%	45.98%	47.39%	49.17%

\*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.

**Unusual Revenues and Appropriations**

Line Number	Source	Amount	Explanation
300	Refund of prior year expenditures	25,000	void stale dated checks
	Sale of surplus equipment	25,000	Sale of facility and transportation equipment
	Miscellaneous Receipts	16,000	Receipts from community groups

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Volunteer efforts from community members including Barnegat District Staff	0
Curriculum Services	Community school based family social service programs: T.A.L.K life skills and protective measures St. Barnabas funded	0
Insurance Coverages and Benefits	Member Joint Insurance Fund- School Alliance Insurance Fund	0
Municipal/Public Works	Shared efforts of recycling materials collected by township	0
	Municipal/School building use for social programs of intervention or disability e.i. B.R.A.IN/D.A.R.E	0
	Municipal/District Coordination of emergency management and school security	0
	Municipal provides F/T S.R.O officer on premises/policing and traffic controls during special events	0
	Municipal use of district athletic fields and buildings for recreational activities and police training recruiting activities	0
Purchasing	Gov Deals posting of surplus/depreciated equipment	0
	Jointures for Bulk cost savings - Stafford township gas/diesel, AcES - Electric Power/Gas heating purhcases, ACT - telecommunications purchases, DRLAP - Broadband technology, MOESC - Special Ed Transportation Jointure, County Wide Jointure for Vo-Tech transportation.	0
	Purchasing consortiums: E.D.S. Hunterdon, Burlington, NJ Educational Services Cooperatives/Consortiums for district wide supply, technology, equipment, busses	0
	Stockton professional development and/or technology purchasing consortium	0
Staffing - Other	Volunteer efforts from community members including Barnegat District Staff	0

**Estimated Tax Rates**

Municipality	Category	Amount
Barnegat Township	(A) General Fund School Levy	30,975,558
	(D) Total School Levy	33,250,078
	(B) Estimated Net Taxable Valuation (as of 03/01/19)	2,384,026,900
	(H) Estimated Equalized Valuation (as of 10/01/18)	2,424,724,063
	(C) Estimated 2019-20 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	1.2993
	(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.3947
	(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2775
	(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.3713

Employee Contract List for District

Name	Category	Measure
Brian Latwis	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$158,000
	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	07/01/18
	End Date of Contract	06/30/23
	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	\$3,000
	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	\$10,738
	Contractual Post-Employment Benefit Description of Payout of Sick days	\$100/day in accordance with contract -Cap \$10,000
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem in accordance with contract -Cap \$15,000
	Contractual Post-Employment Benefit Description of Payout of Personal days	Convert to 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
Brian Latwis	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
Stephen Brennan	Job Title	Business Administrator
	Job Title II	Board Secretary
	Base Annual Salary Amount	\$141,000
	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	11/08/18
	End Date of Contract	06/30/19
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	18
	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
Stephen Brennan	Total Allowances Amount	\$3,000
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$1,000
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$7,593
	Contractual Post-Employment Benefit Description of Payout of Sick days	\$200/diem Cap at 15,000 per NJSA 18A
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Per diem in accordance with contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Convert to 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	