

Advertised Enrollments

Pupil Enrollment Categories	10-15-2018 Actual	10-15-2019 Actual	10-15-2020 Estimate
On Roll Regular Full-Time	508.0	517.0	511.0
On Roll Special Ed Full-Time	82.0	80.0	80.0
On Roll Subtotal	590.0	597.0	591.0
In Private School Placements	5.0	7.0	0.0
Sent to Other Districts Regular	190.0	198.0	244.0
Sent to Other Districts Special Ed	28.0	37.0	38.0
Received	10.0	7.0	1.0

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	10,306,628	10,512,761	10,723,016
	Total Tuition	10-1300	196,111	65,000	14,000
	Unrestricted Miscellaneous Revenues	10-1XXX	2,197	250	13,738
	Interest Earned On Current Expense Emergency Reserve	10-1XXX	33	14	1,352
	Interest Earned on Maintenance Reserve	10-1XXX	69	28	3,203
	Interest Earned on Capital Reserve Funds	10-1XXX	118	51	5,707
	Total Revenues from Local Sources		10,505,156	10,578,104	10,761,016
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	75,087	75,087	75,087
	Extraordinary Aid	10-3131	46,483	0	0
	Categorical Special Education Aid	10-3132	524,444	557,456	557,456
	Equalization Aid	10-3176	2,746,512	2,748,935	3,008,272
	Categorical Security Aid	10-3177	81,247	81,247	81,247
	Other State Aids	10-3XXX	15,643	0	0
	Total Revenues from State Sources		3,489,416	3,462,725	3,722,062
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	237,401	229,034
	Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	375,000	350,000
	Withdrawal from Tuition Reserve for Tuition Adjustments	10-311	0	90,000	62,866
	Withdrawal from Tuition Reserve for Excess Over Adjustments	10-311	0	250,000	277,134
	Adjustment for Prior Year Encumbrances		0	61,107	0
	Actual Revenues (Over)/Under Expenditures		-43,086	0	0
General Fund Revenues	Total Operating Budget		13,951,486	15,054,337	15,402,112
Special Revenue Fund Revenues from State Sources	Other Restricted Entitlements	20-32XX	40,199	0	0
	Total Revenues from State Sources		40,199	0	0
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	102,888	94,632	80,437
	Title II	20-4451-4455	0	18,713	15,906
	Title IV	20-4471-4474	9,169	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-4420-4429	214,599	213,258	181,629
	Total Revenues from Federal Sources		326,656	336,603	286,472
Special Revenue Fund Revenues	Total Grants and Entitlements		366,855	336,603	286,472

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	442,150	443,600	451,800
	Total Revenues from Local Sources		442,150	443,600	451,800
Debt Service Fund Revenues from Other Sources	Total Local Repayment of Debt		442,150	443,600	451,800
Debt Service Fund Revenues	Total Repayment of Debt		442,150	443,600	451,800
All Fund Revenues	Total Revenues/Sources		14,760,491	15,834,540	16,140,384
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		14,760,491	15,834,540	16,140,384

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	2,943,590	2,999,373	3,235,404	
	Special Education-Instruction	11-2XX-100-XXX	1,506,860	1,342,553	1,497,889	
	Basic Skills/Remedial-Instruction	11-230-100-XXX	77,027	246,779	285,917	
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	26,563	9,500	10,000	
	School-Sponsored Athletics-Instruction	11-402-100-XXX	18,863	23,200	31,700	
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	3,805,316	4,249,926	4,302,445	
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	19,165	51,876	55,885	
	Undistributed Expenditures-Health Services	11-000-213-XXX	180,083	158,111	167,598	
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	225,813	196,210	201,999	
	Undistributed Expenditures-Other Support Services, Students-Extraordinary Services	11-000-217-XXX	199,440	325,528	318,442	
	Undistributed Expenditures-Guidance	11-000-218-XXX	69,432	139,961	145,308	
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	408,020	436,997	409,126	
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	79,937	99,002	102,164	
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	4,246	65,398	74,054	
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	8,214	26,056	20,499	
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	271,908	286,473	289,466	
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	192,509	180,229	178,304	
	Undistributed Expenditures-Central Services	11-000-251-XXX	171,788	179,506	180,480	
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	88,032	180,683	152,760	
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	784,930	949,272	870,023	
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	451,280	509,004	489,004	
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,821,525	1,950,582	2,002,260	
	Total Undistributed Expenditures			8,781,638	9,984,814	9,959,817
	General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	28	3,203
Interest Earned on Current Expense Emergency Res		10-607	0	14	1,352	
General Fund Current Expenses	Total General Current Expense		13,354,541	14,606,261	15,025,282	

Advertised Appropriations

Budget Category	Description	Account	2018-19 Actual	2019-20 Revised	2020-21 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	0	25,000	0
	Facilities Acquisition and Construction Services	12-000-400-XXX	596,945	423,025	371,123
	Interest Deposit to Capital Reserve	10-604	0	51	5,707
	Total Capital Outlay		596,945	448,076	376,830
General Fund Expenses and Transfers	General Fund Grand Total		13,951,486	15,054,337	15,402,112
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	6,622	0	0
	Nonpublic Handicapped Services	20-XXX-XXX-XXX	16,551	0	0
	Nonpublic Nursing Services	20-XXX-XXX-XXX	7,145	0	0
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	4,196	0	0
	Nonpublic Security Aid	20-XXX-XXX-XXX	5,685	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	40,199	0	0
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	102,888	94,632	80,437
	Title II	20-XXX-XXX-XXX	0	18,713	15,906
	Title IV	20-XXX-XXX-XXX	9,169	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	214,599	213,258	181,629
	Total Federal Projects	20-XXX-XXX-XXX	326,656	336,603	286,472
Special Revenue Fund Expenses	Total Special Revenue Funds		366,855	336,603	286,472
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	442,150	443,600	451,800
	Total Debt Service Funds		442,150	443,600	451,800
All Fund Expenses	Total Expenditures/Appropriations		14,760,491	15,834,540	16,140,384
Expenses Net of Transfers	Total Expenditures Net of Transfers		14,760,491	15,834,540	16,140,384

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	992,190	945,655	570,706	226,413
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	320,160	320,229	320,257	323,460
	Legal Reserve	0	0	0	0
	Tuition Reserve	620,000	680,000	340,000	0
	Current Expense Emergency Reserve	160,160	135,193	135,207	136,559
	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	572,888	566,300	528,899	299,865
	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	\$14,678	\$15,356	\$16,890	\$16,495	\$17,308
Total Classroom Instruction	\$9,468	\$9,762	\$10,108	\$9,849	\$10,815
Classroom-Salaries and Benefits	\$8,885	\$9,422	\$9,614	\$9,374	\$10,143
Classroom-General Supplies and Textbooks	\$460	\$190	\$318	\$303	\$491
Classroom-Purchased Services	\$124	\$150	\$176	\$171	\$181
Total Support Services	\$2,252	\$2,468	\$3,170	\$3,095	\$3,096
Support Services-Salaries and Benefits	\$1,812	\$2,009	\$2,600	\$2,533	\$2,475
Total Administrative Costs	\$1,419	\$1,496	\$1,662	\$1,661	\$1,638
Administration Salaries and Benefits	\$1,107	\$1,217	\$1,227	\$1,196	\$1,233
Total Operations and Maintenance of Plant	\$1,447	\$1,533	\$1,881	\$1,823	\$1,674
Operations and Maintenance-Salaries and Benefits	\$835	\$924	\$1,037	\$1,010	\$881
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$91	\$97	\$69	\$67	\$86
Total Equipment Costs	\$0	\$0	\$43	\$42	\$0
Legal Costs	\$19	\$21	\$26	\$24	\$25
Employee Benefits as a percentage of salaries*	25.63%	29.04%	29.85%	29.98%	29.69%

*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	Business Administrator is shared with Brooklawn Board of Education, and is also the Technology Coordinator for Barrington	0
Purchasing	Member of ACES for Energy Purchasing	0
	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, Fuel from Borough	0

Estimated Tax Rates

Municipality	Category	Amount
Barrington Bor	(A) General Fund School Levy	10,617,888
	(D) Total School Levy	11,065,588
	(B) Estimated Net Taxable Valuation (as of 10/01/19)	495,682,828
	(H) Estimated Equalized Valuation (as of 10/01/19)	515,388,682
	(C) Estimated 2020-21 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	2.1421
	(F) Estimated 2020-21 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	2.2324
	(I) Estimated 2020-21 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	2.0602
	(L) Estimated 2020-21 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	2.1470

Employee Contract List for District

Name	Category	Measure
Anthony Arcodia	Job Title	Superintendent
	Job Title II	Principal
	Base Annual Salary Amount	\$158,765
	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	\$3,894
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$2,706
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$25,184
	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	14 vacation days as of 1/1/2020
	Contractual Post-Employment Benefit Description of Payout of Personal days	3 personal days as of 1/1/2020
	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	\$165,599
	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	07/01/19
	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
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)	\$7,491
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$22,806
	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	10.5 vacation days as of 1/1/2020
	Contractual Post-Employment Benefit Description of Payout of Personal days	2 personal days as of 1/1/2020
	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	\$3,122
	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	Maximum 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