

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

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Operating Budget:				
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
Subtotal - Revenues From Local Sources		29,906,034	30,541,275	31,137,558
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
Subtotal - Revenues From State Sources		20,757,119	20,690,810	20,785,935
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	67,955	38,757	64,442
Subtotal - Revenues From Federal Sources		67,955	38,757	64,442
Budgeted Fund Balance - Operating Budget	10-303	0	5,164,802	4,172,524

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Withdrawal From Cap Res-For Local Share	10-307	0	0	2,490,250
Withdrawal From Maint. Reserve	10-310	0	300,000	760,000
Withdrawal From Current Expense Emergency Rsv	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
Total Operating Budget		51,099,267	57,435,784	59,660,459
Grants and Entitlements:				
Other Revenue From Local Sources	20-1XXX	6,428	0	0
Total Revenues From Local Sources	20-1XXX	6,428	0	0
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
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
Total Grants And Entitlements		1,496,048	5,974,748	5,777,454
Repayment of Debt:				

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
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
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	436,369	429,604	408,724
Total Local Repayment Of Debt		2,613,643	2,691,444	2,683,244
Actual Revenues (Over)/Under Expenditures		79,901	0	0
Total Repayment Of Debt		2,693,544	2,691,444	2,683,244
Total Revenues/Sources		55,288,859	66,101,976	68,121,157
Total Revenues/Sources Net of Transfers		55,288,859	66,101,976	68,121,157

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
General Current Expense:				
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-Spon. Co/Extra Curr. Actvts. - Inst	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
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	1,883,471	2,199,024	2,421,516
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	114,417	117,601	119,266
Undist. Expenditures - Health Services	11-000-213-XXX	575,338	602,139	630,273
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	382,838	445,403	450,615
Undist. Expenditures - Guidance	11-000-218-XXX	1,020,549	1,029,043	1,112,906
Undist. Expenditures - Child Study Teams	11-000-219-XXX	1,731,457	1,847,667	1,882,055
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	833,650	883,329	901,589
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	253,294	329,210	333,477
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	13,227	28,496	24,686
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	529,204	714,357	711,300
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,517,224	1,587,145	1,616,323
Undist. Expend. - Central Services	11-000-251-XXX	489,101	533,226	601,500
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	293,639	389,016	322,084
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	4,721,399	5,126,486	5,542,249
Undist. Expend.-Student Transportation Serv.	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

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Interest Earned On Maintenance Reserve	10-606	0	1,000	1,000
Total General Current Expense		48,795,508	55,857,732	56,355,423
Capital Expenditures:				
Equipment	12-XXX-XXX-730	540,625	526,603	0
Facilities Acquisition And Const. Serv.	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
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 Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	6,428	0	0
Preschool Education Aid:				
PEA 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
Fac Acquisition And Constr. Services	20-218-400-XXX	0	243,014	0
Total Preschool Education Aid	20-218-XXX-XXX	0	4,291,323	4,430,714
Total State Projects	20-XXX-XXX-XXX	0	4,291,323	4,430,714
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
Total Special Revenue Funds		1,496,048	5,974,748	5,777,454

Budget Category	Account	2017-18 Actual	2018-19 Revised	2019-20 Proposed
Repayment of Debt:				
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
Total Expenditures/Appropriations		55,288,859	66,101,976	68,121,157
Total Expenditures Net of Transfers		55,288,859	66,101,976	68,121,157

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
Unrestricted	General Operating Budget	1,295,466	2,403,091	1,852,163	681,932
Unrestricted	Repayment of Debt	79,901	0	0	0
Restricted for General Operating Budget	Capital Reserve	2,896,776	2,201,890	2,702,640	213,390
Restricted for General Operating Budget	Adult Education Programs	0	0	0	0
Restricted for General Operating Budget	Maintenance Reserve	2,421,820	2,421,820	2,122,820	1,363,820
Restricted for General Operating Budget	Legal Reserve	7,713,302	7,116,167	3,002,293	0
Restricted for General Operating Budget	Tuition Reserve	0	0	0	0
Restricted for General Operating Budget	Current Expense Emergency Reserve	525,000	525,000	249,750	0
Restricted for General Operating Budget	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
Restricted for General Operating Budget	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

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.

Item	Line Number	Source	Amount	Explanation
1	300	Refund of prior year expenditures	25,000	void stale dated checks
2	300	Sale of surplus equipment	25,000	Sale of facility and transportation equipment
3	300	Miscellaneous Receipts	16,000	Receipts from community groups

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

ID=Barnegat Township

Category	Amount
(A) General Fund School Levy	29,889,700
(D) Total School Levy	29,430,174
(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= $100 \times (A)/(B)$	1.2537
(F) Estimated 2019-20 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	1.2345
(I) Estimated 2019-20 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	1.2327
(L) Estimated 2019-20 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	1.2138

Name=Brian Latwis

Category	Measure
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

Name=Brian Latwis

Category	Measure
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

Name=Stephen Brennan

Category	Measure
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
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

Name=Stephen Brennan

Category	Measure
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